

City of Las Cruces®

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Council Action and Executive Summary

Item # 10

Ordinance/Resolution# 11-246

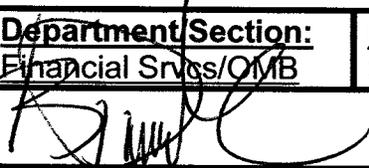
For Meeting of _____
(Ordinance First Reading Date)

For Meeting of June 20, 2011
(Adoption Date)

TITLE: A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2010/2011 BUDGET TO PROVIDE FOR ALLOCATION OF OPERATING AND CAPITAL COSTS DUE TO END-OF-YEAR REVIEW OF REVENUES AND EXPENDITURES.

PURPOSE(S) OF ACTION:

To adjust the adopted Fiscal year 2010/2011 budget due to end-of-year review.

| | | |
|--|--|---------------------------|
| COUNCIL DISTRICT: ALL | | |
| Drafter/Staff Contact: Richard Gebhart | Department/Section: Financial Svcs/OMB | Phone: 541-2300 |
| City Manager Signature:  | | |

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

The City of Las Cruces typically does an end-of-year (EOY) budget adjustment in June to more closely align revenues and expenditures for the current fiscal year. As the end of a fiscal year approaches, the staff of the Budget Office and each of the City's Departments are asked to review their budget status and to request adjustments to align revenues and expenditures. Based on this review, staff has recommended which areas require adjustment due to variances in both anticipated revenues and expenditures. The attached budget adjustments reflect staff's recommendation to minimize variance in revenues and expenditures through the close of Fiscal Year 2010/2011.

The purpose of EOY adjustments is generally aimed at compliance, not budget enhancement. EOY adjustments are not designed to increase budgets, start new programs, or make strategic budget changes. EOY adjustments are refinements of actions already made during the fiscal year based on estimates at the time of the action.

EOY adjustments are recognized as a "best practice" and are recommended by the Department of Finance and Administration. As such, EOY adjustments have become a regular process for the City.

SUPPORT INFORMATION:

1. Resolution.
2. Attachment 1, Summary of Adjustments.
3. Exhibit "A", Fiscal Year 2010/2011 Budget Adjustments.

SOURCE OF FUNDING:

| | | |
|---|---|--|
| Is this action already budgeted? | | |
| | 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 checked="" type="checkbox"/> Proposed funding is from a new revenue source (refer to Exhibit "A"). |
| | <input type="checkbox"/> Proposed funding is from fund balance in the _____ Fund. | |
| Does this action create any revenue? | | |
| | Yes | <input checked="" type="checkbox"/> Funds will be deposited into this fund: (refer to Exhibit "A") in the amount of (refer to Exhibit "A") for FY11. |
| | No | <input type="checkbox"/> There is no new revenue generated by this action. |

BUDGET NARRATIVE

| |
|-------|
| N/A". |
|-------|

FUND EXPENDITURE SUMMARY:

| Fund Name(s) | Account Number(s) | Expenditure Proposed | Available Budgeted Funds in Current FY | Remaining Funds | Purpose for Remaining Funds |
|-----------------------------|-----------------------------|-----------------------------|--|-----------------------------|-----------------------------|
| <i>Refer to Exhibit "A"</i> | <i>Refer to Exhibit "A"</i> | <i>Refer to Exhibit "A"</i> |

(Continue on additional sheets as required)

OPTIONS / ALTERNATIVES:

1. Vote "Yes" on the Resolution to adjust the Adopted Fiscal Year 2010/2011 Budget to provide for allocation of operating and capital costs due to end-of-year review of revenues and expenditures.
2. Vote "No" on the Resolution, which could potentially lead to audit findings.
3. Vote to "Amend" the Resolution allowing Council to modify the Resolution as necessary.
4. Vote to "Table" the Resolution, which could also potentially lead to audit findings.

REFERENCE INFORMATION:

N/A

RESOLUTION NO. 11-246

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2010/2011 BUDGET TO PROVIDE FOR ALLOCATION OF OPERATING AND CAPITAL COSTS DUE TO END-OF-YEAR REVIEW OF REVENUES AND EXPENDITURES.

The City Council is informed that:

WHEREAS, City staff members have prepared budget adjustments for the Fiscal year starting July 1, 2010, through June 30, 2011. The adjustments are necessary due to revenue and expenditure variances for Fiscal Year 2010/2011; and

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

WHEREAS, this comprehensive end-of-year budget adjustment is in compliance with Sections 6-6-6 through 6-6-11 NMSA 1978 and follows the recommendation of the Department of Finance and Administration, Local Government Division.

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

(I)

THAT the budget adjustments reflected in Exhibit "A" set forth for the Fiscal Year 2010/2011 are hereby adopted and authorized to minimize budgetary variances and more closely reflect actual revenues and expenditures for the Fiscal Year.

(II)

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

DONE AND APPROVED this _____ day of _____, 2011.

APPROVED:

Mayor

ATTEST:

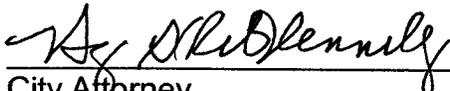
City Clerk

(SEAL)

Moved by: _____

Seconded by: _____

Approved as to Form:



City Attorney

VOTE:

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

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

1000 GENERAL FUND**Transfers In**

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---|
| GENERAL | 232,161 | | 232,161 | Close and Clean-up of Information Technology Fund |
| GENERAL | 3,558 | | 3,558 | Closing Debt Service Fund |
| GENERAL | 61,118 | | 61,118 | To move out accrued interest and income from the DWI Prevention fund. |
| Total Transfers In | 296,837 | | 296,837 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| ADMINISTRATION | 9,747 | | 9,747 | Allocate reserves for salary increases |
| COMMUNITY DEV. | 13,997 | | 13,997 | Allocate reserves for salary increases |
| FACILITIES | 74,613 | | 74,613 | Allocate reserves for salary increases |
| FINANCE | 44,314 | | 44,314 | Allocate reserves for salary increases |
| FIRE | 89,449 | | 89,449 | Allocate reserves for salary increases |
| HUMAN RESOURCES | 9,051 | | 9,051 | Allocate reserves for salary increases |
| INFORMATION TECHN. | 21,602 | | 21,602 | Allocate reserves for salary increases |
| JUDICIAL | 17,405 | | 17,405 | Allocate reserves for salary increases |
| LEGAL | 11,139 | | 11,139 | Allocate reserves for salary increases |
| LEGAL | | 5,000 | -5,000 | Pay For Workers Comp. Temp Employees Through June 2011 |
| POLICE | 191,554 | | 191,554 | Allocate reserves for salary increases |

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

| | | | | |
|----------------------------|------------------|------------------|-------------------------|--|
| PUBLIC SERVICES | 43,150 | | 43,150 | Allocate reserves for salary increases |
| PUBLIC WORKS | 21,176 | | 21,176 | Allocate reserves for salary increases |
| RESERVE | | 547,197 | -547,197 | Allocate reserves for salary increases |
| Total Expenditures | 547,197 | 552,197 | -5,000 | |
| Transfers Out | | | | |
| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
| GENERAL | | 12,232 | -12,232 | Clean-up of Debt Service Fund |
| Total Transfers Out | | 12,232 | -12,232 | |
| TOTAL GENERAL FUND | \$844,034 | \$564,429 | \$279,605 | |

1200 VEHICLE ACQUISITION FUND

Transfers Out

| | | | | |
|---------------------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
| FACILITIES | 500 | | 500 | Clean-up of Debt Service Fund |
| Total Transfers Out | 500 | | 500 | |
| TOTAL VEHICLE ACQUISITION FUND | \$500 | | \$500 | |

1500 GROSS RECEIPTS TAX INCOME FUND

Transfers Out

| | | | | |
|---|------------------|-----------------|-------------------------|-------------------------------|
| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
| GENERAL | 434,114 | | 434,114 | Correct 2010 Accounting Error |
| Total Transfers Out | 434,114 | | 434,114 | |
| TOTAL GROSS RECEIPTS TAX INCOME FUND | \$434,114 | | \$434,114 | |

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

2000 HUD COMMUNITY DEVELOPMENT

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--------------------------------|
| COMMUNITY DEV. | | 1,141 | -1,141 | Reflect correct funding level. |
| Total Revenues | | 1,141 | -1,141 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--------------------------------|
| COMMUNITY DEV. | | 1,141 | -1,141 | Reflect correct funding level. |
| Total Expenditures | | 1,141 | -1,141 | |

| | | | | |
|--|--|----------------|------------------|--|
| TOTAL HUD COMMUNITY DEVELOPMENT | | \$2,282 | (\$2,282) | |
|--|--|----------------|------------------|--|

2400 POLICE FUND

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| POLICE | | 46,729 | -46,729 | Reflect correct funding level. |
| POLICE | 251,929 | | 251,929 | Set up Stonegarden Grant in the correct fund |
| Total Revenues | 251,929 | 46,729 | 205,200 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| POLICE | | 46,729 | -46,729 | Reflect correct funding level. |
| POLICE | 251,929 | | 251,929 | Set up Stonegarden Grant in the correct fund |
| Total Expenditures | 251,929 | 46,729 | 205,200 | |

| | | | | |
|--------------------------|------------------|-----------------|------------------|--|
| TOTAL POLICE FUND | \$503,858 | \$93,458 | \$410,400 | |
|--------------------------|------------------|-----------------|------------------|--|

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

2401 POLICE PROTECTION FUND

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| POLICE | | 251,929 | -251,929 | Set up Stonegarden Grant in the correct fund |
| Total Revenues | | 251,929 | -251,929 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| POLICE | | 251,929 | -251,929 | Set up Stonegarden Grant in the correct fund |
| Total Expenditures | | 251,929 | -251,929 | |

| | | | | |
|-------------------------------------|--|------------------|--------------------|--|
| TOTAL POLICE PROTECTION FUND | | \$503,858 | (\$503,858) | |
|-------------------------------------|--|------------------|--------------------|--|

2421 DWI PREVENTION

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| POLICE | 61,118 | | 61,118 | To move out accrued interest and income. |
| Total Transfers Out | 61,118 | | 61,118 | |

| | | | | |
|-----------------------------|-----------------|--|-----------------|--|
| TOTAL DWI PREVENTION | \$61,118 | | \$61,118 | |
|-----------------------------|-----------------|--|-----------------|--|

2423 TRAFFIC SAFETY EDUCATION

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------------------|
| POLICE | 4,000 | | 4,000 | Fine revenues higher than anticipated |
| Total Revenues | 4,000 | | 4,000 | |

| | | | | |
|---------------------------------------|----------------|--|----------------|--|
| TOTAL TRAFFIC SAFETY EDUCATION | \$4,000 | | \$4,000 | |
|---------------------------------------|----------------|--|----------------|--|

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

2472 VEHICLE FORFEITURE FUND

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| POLICE | 12,000 | | 12,000 | Vehicle Forfeiture Fines higher than anticipated |
| Total Revenues | 12,000 | | 12,000 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|------------------------------------|
| LEGAL | 32,000 | | 32,000 | Expenses higher than anticipated |
| LEGAL | | 20,000 | -20,000 | No rolling stock planned for FY 11 |
| Total Expenditures | 32,000 | 20,000 | 12,000 | |

| | | | | |
|--------------------------------------|-----------------|-----------------|-----------------|--|
| TOTAL VEHICLE FORFEITURE FUND | \$44,000 | \$20,000 | \$24,000 | |
|--------------------------------------|-----------------|-----------------|-----------------|--|

2500 EQUIPMENT GRANTS

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--------------------------------|
| SAP | | 165,692 | -165,692 | Reflect correct funding level. |
| Total Revenues | | 165,692 | -165,692 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--------------------------------|
| SAP | | 138,798 | -138,798 | Reflect correct funding level. |
| Total Expenditures | | 138,798 | -138,798 | |

| | | | | |
|-------------------------------|--|------------------|--------------------|--|
| TOTAL EQUIPMENT GRANTS | | \$304,490 | (\$304,490) | |
|-------------------------------|--|------------------|--------------------|--|

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

2705 TELSHOR FACILITY

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|-------------------------------|--------------------|-----------------|-------------------------|---------------------------|
| COMMUNITY DEV. | 2,000,000 | | 2,000,000 | Deposit by Treasury |
| Total Revenues | 2,000,000 | | 2,000,000 | |
| TOTAL TELSHOR FACILITY | \$2,000,000 | | \$2,000,000 | |

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 | | 219,111 | -219,111 | Transfer to Lodger's Tax fund to pay the Convention Center Debt Service-2010 Bond Refunding |
| Total Transfers In | | 219,111 | -219,111 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|------------------|-------------------------|---|
| PUBLIC SERVICES | 3,500 | | 3,500 | Move budget for the NMSU Lease payment from Lodger's Tax Fund to CVB Fund |
| Total Expenditures | 3,500 | | 3,500 | |
| TOTAL CONVENTION & VISITORS BUREAU | \$3,500 | \$219,111 | (\$215,611) | |

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 | | 29,000 | -29,000 | Revenue has already been recognized |
| Total Revenues | | 29,000 | -29,000 | |
| TOTAL GRIGGS WALNUT PLUME GRANTS | | \$29,000 | (\$29,000) | |

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

2810 GAS TAX STREET MAINTENANCE

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|-------------------------------|
| PUBLIC WORKS | 17,549 | | 17,549 | Clean-up of Debt Service Fund |
| Total Transfers Out | 17,549 | | 17,549 | |
| TOTAL GAS TAX STREET MAINTENANCE | \$17,549 | | \$17,549 | |

2820 LODGERS TAX

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---|
| PUBLIC SERVICES | | 3,500 | -3,500 | Move budget for the NMSU Lease payment from Lodger's Tax Fund to CVB Fund |
| Total Expenditures | | 3,500 | -3,500 | |

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|------------------|------------------|-------------------------|---|
| PUBLIC SERVICES | 222,611 | | 222,611 | 2010 Bond Refunding |
| PUBLIC SERVICES | | 219,111 | -219,111 | Transfer from CVB to pay the Convention Center Debt Service-2010 Bond Refunding |
| Total Transfers Out | 222,611 | 219,111 | 3,500 | |
| TOTAL LODGERS TAX | \$222,611 | \$222,611 | \$0 | |

3210 1995 EGRT BOND TAX REBATE FUND

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 3,558 | | 3,558 | Closing Debt Service Fund |
| Total Transfers Out | 3,558 | | 3,558 | |
| TOTAL 1995 EGRT BOND TAX REBATE FUND | \$3,558 | | \$3,558 | |

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

3230 1999A GRT STREETS/REFUNDING DS

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 99,637 | | 99,637 | 2010 Bond Refunding |
| Total Transfers Out | 99,637 | | 99,637 | |
| TOTAL 1999A GRT STREETS/REFUNDING DS | \$99,637 | | \$99,637 | |

3235 1999B GRT FLOOD CONTROL DS

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 72,801 | | 72,801 | 2010 Bond Refunding |
| Total Transfers Out | 72,801 | | 72,801 | |
| TOTAL 1999B GRT FLOOD CONTROL DS | \$72,801 | | \$72,801 | |

3240 2000A GAS TAX BOND DEBT SVC

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 1,700 | 9,922 | -8,222 | Clean-up of Debt Service Fund |
| Total Revenues | 1,700 | 9,922 | -8,222 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|--|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 17,549 | 12,829 | 4,720 | Clean-up of Debt Service Fund |
| Total Transfers In | 17,549 | 12,829 | 4,720 | |
| TOTAL 2000A GAS TAX BOND DEBT SVC | \$19,249 | \$22,751 | (\$3,502) | |

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

3241 2000A GAS TAX BOND DS RESERVE

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 9,600 | 18,171 | -8,571 | Clean-up of Debt Service Fund |
| Total Revenues | 9,600 | 18,171 | -8,571 | |

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | | 12,829 | -12,829 | Clean-up of Debt Service Fund |
| Total Transfers Out | | 12,829 | -12,829 | |

| | | | | |
|--|----------------|-----------------|-------------------|--|
| TOTAL 2000A GAS TAX BOND DS RESERVE | \$9,600 | \$31,000 | (\$21,400) | |
|--|----------------|-----------------|-------------------|--|

3250 2003 GRT REFUNDING/IMPROVEMENT

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 4,700 | 29,847 | -25,147 | Clean-up of Debt Service Fund |
| Total Revenues | 4,700 | 29,847 | -25,147 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 212,821 | | 212,821 | Clean-up of Debt Service Fund |
| Total Transfers In | 212,821 | | 212,821 | |

| | | | | |
|--|------------------|-----------------|------------------|--|
| TOTAL 2003 GRT REFUNDING/IMP ROVEMENT | \$217,521 | \$29,847 | \$187,674 | |
|--|------------------|-----------------|------------------|--|

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

3260 2004 ENVIRONMENTL GRT SCSWA DS**Revenues**

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 6,900 | 32,841 | -25,941 | Clean-up of Debt Service Fund |
| Total Revenues | 6,900 | 32,841 | -25,941 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | | 5,652 | -5,652 | Clean-up of Debt Service Fund |
| Total Transfers In | | 5,652 | -5,652 | |

| | | | |
|---|----------------|-----------------|-------------------|
| TOTAL 2004 ENVIRONMENTL GRT SCSWA DS | \$6,900 | \$38,493 | (\$31,593) |
|---|----------------|-----------------|-------------------|

3261 2004 EGRT SCSWA DS RESERVE**Revenues**

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | | 25,310 | -25,310 | Clean-up of Debt Service Fund |
| Total Revenues | | 25,310 | -25,310 | |

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | | 5,652 | -5,652 | Clean-up of Debt Service Fund |
| Total Transfers Out | | 5,652 | -5,652 | |

| | | | |
|---|--|-----------------|-------------------|
| TOTAL 2004 EGRT SCSWA DS RESERVE | | \$30,962 | (\$30,962) |
|---|--|-----------------|-------------------|

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

3270 2005 GRT IMPROVEMENT BONDS DS

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 5,000 | 17,271 | -12,271 | Clean-up of Debt Service Fund |
| Total Revenues | 5,000 | 17,271 | -12,271 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 25,000 | | 25,000 | Clean-up of Debt Service Fund |
| Total Transfers In | 25,000 | | 25,000 | |

| | | | | |
|--|-----------------|-----------------|-----------------|--|
| TOTAL 2005 GRT IMPROVEMENT BONDS DS | \$30,000 | \$17,271 | \$12,729 | |
|--|-----------------|-----------------|-----------------|--|

3275 HUD SECTION 108 LOAN

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 394,450 | | 394,450 | 2010 Bond Refunding |
| Total | 394,450 | | 394,450 | |

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 8,500 | 33,828 | -25,328 | 2010 Bond Refunding |
| Total Revenues | 8,500 | 33,828 | -25,328 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|------------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 2,433,633 | | 2,433,633 | 2010 Bond Refunding |
| Total Expenditures | 2,433,633 | | 2,433,633 | |

| | | | | |
|---------------------------------------|--------------------|-----------------|--------------------|--|
| TOTAL HUD SECTION 108 LOAN | \$2,836,583 | \$33,828 | \$2,802,755 | |
|---------------------------------------|--------------------|-----------------|--------------------|--|

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

3277 2010B MGRT FLOOD CTL DEBT SVC

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 176,263 | | 176,263 | 2010 Bond Refunding |
| Total | 176,263 | | 176,263 | |

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 2,800 | 13,545 | -10,745 | 2010 Bond Refunding |
| Total Revenues | 2,800 | 13,545 | -10,745 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 867,895 | | 867,895 | 2010 Bond Refunding |
| Total Expenditures | 867,895 | | 867,895 | |

| | | | | |
|--|--------------------|-----------------|--------------------|--|
| TOTAL 2010B MGRT FLOOD CTL DEBT SVC | \$1,046,958 | \$13,545 | \$1,033,413 | |
|--|--------------------|-----------------|--------------------|--|

3280 2010 SSGRT CONVENTION CTR DS

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 1,394 | 12,585 | -11,191 | 2010 Bond Refunding |
| Total Revenues | 1,394 | 12,585 | -11,191 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 181,120 | | 181,120 | 2010 Bond Refunding |
| Total Transfers In | 181,120 | | 181,120 | |

| | | | | |
|---|------------------|-----------------|------------------|--|
| TOTAL 2010 SSGRT CONVENTION CTR DS | \$182,514 | \$12,585 | \$169,929 | |
|---|------------------|-----------------|------------------|--|

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

3281 2010 SSGRT CONV CENTER RESERVE

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 15,000 | 82,000 | -67,000 | 2010 Bond Refunding |
| Total Revenues | 15,000 | 82,000 | -67,000 | |

| Transfers In | | | | |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
| DEBT SERVICE | 67,000 | | 67,000 | 2010 Bond Refunding |
| Total Transfers In | 67,000 | | 67,000 | |

| | | | | |
|---|-----------------|-----------------|------------|--|
| TOTAL 2010 SSGRT CONV CENTER RESERVE | \$82,000 | \$82,000 | \$0 | |
|---|-----------------|-----------------|------------|--|

3612 NMFA EQUIPMENT LOANS DEBT SVC

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 13,000 | 37,400 | -24,400 | Clean-up of Debt Service Fund |
| Total Revenues | 13,000 | 37,400 | -24,400 | |

| | | | | |
|--|-----------------|-----------------|-------------------|--|
| TOTAL NMFA EQUIPMENT LOANS DEBT SVC | \$13,000 | \$37,400 | (\$24,400) | |
|--|-----------------|-----------------|-------------------|--|

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

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 | | 25,159 | -25,159 | 2010 Bond Refunding |
| Total Revenues | | 25,159 | -25,159 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 26,720 | 16,854 | 9,866 | 2010 Bond Refunding |
| Total Expenditures | 26,720 | 16,854 | 9,866 | |

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 371,363 | | 371,363 | 2010 Bond Refunding |
| Total Transfers Out | 371,363 | | 371,363 | |

| | | | | |
|---|------------------|-----------------|------------------|--|
| TOTAL 2006 NMFA STREETS DEBT SERVICE | \$398,083 | \$42,013 | \$356,070 | |
|---|------------------|-----------------|------------------|--|

Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ End-of-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 | 658 | | 658 | 2010 Bond Refunding |
| Total Revenues | 658 | | 658 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-------------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 52,040,524 | 12,824 | 52,027,700 | 2010 Bond Refunding |
| Total Expenditures | 52,040,524 | 12,824 | 52,027,700 | |

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 25,509 | | 25,509 | 2010 Bond Refunding |
| Total Transfers Out | 25,509 | | 25,509 | |

| | | | | |
|---|---------------------|-----------------|---------------------|--|
| TOTAL 2007 NMFA CONVENTION CTR D/S | \$52,066,691 | \$12,824 | \$52,053,867 | |
|---|---------------------|-----------------|---------------------|--|

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 | 127 | 766 | -639 | 2010 Bond Refunding |
| Total Revenues | 127 | 766 | -639 | |

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| DEBT SERVICE | 26,941 | | 26,941 | 2010 Bond Refunding |
| Total Transfers Out | 26,941 | | 26,941 | |

| | | | | |
|---|-----------------|--------------|-----------------|--|
| TOTAL 2007 NMFA STREETS DEBT SVC | \$27,068 | \$766 | \$26,302 | |
|---|-----------------|--------------|-----------------|--|

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

3616 2007 NMFA FIRE EQPT DEBT SVC

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 160 | 155 | 5 | Clean-up of Debt Service Fund |
| Total Revenues | 160 | 155 | 5 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 1,741 | 1,740 | 1 | Clean-up of Debt Service Fund |
| Total Expenditures | 1,741 | 1,740 | 1 | |
| TOTAL 2007 NMFA FIRE EQPT DEBT SVC | \$1,901 | \$1,895 | \$6 | |

3617 2007 NMFA PUB WKS EQPT DBT SVC

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 225 | 1,172 | -947 | Clean-up of Debt Service Fund |
| Total Revenues | 225 | 1,172 | -947 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 500 | | 500 | Clean-up of Debt Service Fund |
| Total Transfers In | 500 | | 500 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 582 | 582 | 0 | Clean-up of Debt Service Fund |
| Total Expenditures | 582 | 582 | 0 | |
| TOTAL 2007 NMFA PUB WKS EQPT DBT SVC | \$1,307 | \$1,754 | (\$447) | |

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

3618 2008 NMFA GRIGGS WLN PLUME D/S

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 2,500 | 8,915 | -6,415 | Clean-up of Debt Service Fund |
| Total Revenues | 2,500 | 8,915 | -6,415 | |

| | | | | |
|---|----------------|----------------|------------------|--|
| TOTAL 2008 NMFA GRIGGS WLN PLUME D/S | \$2,500 | \$8,915 | (\$6,415) | |
|---|----------------|----------------|------------------|--|

3619 2008 NMFA FLOOD CONTRO DS

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 3,200 | 17,900 | -14,700 | Clean-up of Debt Service Fund |
| Total Revenues | 3,200 | 17,900 | -14,700 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 8,081 | | 8,081 | Clean-up of Debt Service Fund |
| Total Transfers In | 8,081 | | 8,081 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 16,208 | 15,815 | 393 | Clean-up of Debt Service Fund |
| Total Expenditures | 16,208 | 15,815 | 393 | |

| | | | | |
|--|-----------------|-----------------|------------------|--|
| TOTAL 2008 NMFA FLOOD CONTRO DS | \$27,489 | \$33,715 | (\$6,226) | |
|--|-----------------|-----------------|------------------|--|

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

3623 2008 NMFA PARKING DECK

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 2,200 | 14,100 | -11,900 | Clean-up of Debt Service Fund |
| Total Revenues | 2,200 | 14,100 | -11,900 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 196,293 | | 196,293 | Clean-up of Debt Service Fund |
| Total Transfers In | 196,293 | | 196,293 | |

| | | | | |
|---|------------------|-----------------|------------------|--|
| TOTAL 2008 NMFA PARKING DECK | \$198,493 | \$14,100 | \$184,393 | |
|---|------------------|-----------------|------------------|--|

3625 FIRE APPARATUS NMFA 2010

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | 480 | 1,830 | -1,350 | Clean-up of Debt Service Fund |
| Total Revenues | 480 | 1,830 | -1,350 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | | 110,282 | -110,282 | Clean-up of Debt Service Fund |
| Total Expenditures | | 110,282 | -110,282 | |

| | | | | |
|---|--------------|------------------|--------------------|--|
| TOTAL FIRE APPARATUS NMFA 2010 | \$480 | \$112,112 | (\$111,632) | |
|---|--------------|------------------|--------------------|--|

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

3810 HUD SECTION 108 LOAN-MONAS

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| DEBT SERVICE | | 12,232 | -12,232 | Clean-up of Debt Service Fund |
| Total Transfers In | | 12,232 | -12,232 | |

| | | | | |
|--|--|-----------------|-------------------|--|
| TOTAL HUD SECTION 108 LOAN- MONAS | | \$12,232 | (\$12,232) | |
|--|--|-----------------|-------------------|--|

4025 NMFA GRIGGS WLNT PLUME 2008

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|------------------|-----------------|-------------------------|-------------------------------|
| UTILITIES | 2,835,675 | | 2,835,675 | To reflect actual loan amount |
| Total Revenues | 2,835,675 | | 2,835,675 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|------------------|-----------------|-------------------------|-------------------------------|
| UTILITIES | 2,835,675 | | 2,835,675 | To reflect actual loan amount |
| Total Expenditures | 2,835,675 | | 2,835,675 | |

| | | | | |
|--|--------------------|--|--------------------|--|
| TOTAL NMFA GRIGGS WLNT PLUME 2008 | \$5,671,350 | | \$5,671,350 | |
|--|--------------------|--|--------------------|--|

4400 FLOOD CONTROL

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| PUBLIC WORKS | 16,208 | | 16,208 | Clean-up of Debt Service Fund |
| Total Transfers Out | 16,208 | | 16,208 | |

| | | | | |
|----------------------------|-----------------|--|-----------------|--|
| TOTAL FLOOD CONTROL | \$16,208 | | \$16,208 | |
|----------------------------|-----------------|--|-----------------|--|

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

4613 NMFA EQUIPMENT ACQUISITION

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|------------------------------------|
| PUBLIC WORKS | 38,875 | | 38,875 | Reflect appropriate funding level. |
| Total Revenues | 38,875 | | 38,875 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---|
| PUBLIC SERVICES | 25,034 | | 25,034 | Reflect appropriate debt issuance cost. |
| PUBLIC SERVICES | 13,841 | | 13,841 | Reflect appropriate funding level. |
| Total Expenditures | 38,875 | | 38,875 | |
| TOTAL NMFA EQUIPMENT ACQUISITION | \$77,750 | | \$77,750 | |

Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ End-of-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 | 264,070 | | 264,070 | Adjust to clear Shared Services |
| Total Revenues | 264,070 | | 264,070 | |

Transfers In

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|----------------------------|
| UTILITIES | 10,060 | | 10,060 | Adjustment to actual trend |
| Total Transfers In | 10,060 | | 10,060 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|--|------------------|-----------------|-------------------------|----------------------------|
| FINANCE | 49,300 | 49,300 | 0 | Adjustment to actual trend |
| UTILITIES | 2,303 | | 2,303 | Unbudgeted CY expenditure |
| UTILITIES | 124,055 | 13,000 | 111,055 | Adjustment to actual trend |
| Total Expenditures | 175,658 | 62,300 | 113,358 | |
| TOTAL UTILITIES SHARED SERVICES | \$449,788 | \$62,300 | \$387,488 | |

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

5200 GAS OPERATIONS

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|------------------|-------------------------|----------------------------|
| UTILITIES | | 9,100,000 | -9,100,000 | Adjustment to actual trend |
| Total Revenues | | 9,100,000 | -9,100,000 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|------------------|-------------------------|---------------------------------|
| UTILITIES | 115,042 | | 115,042 | Adjust to clear Shared Services |
| UTILITIES | | 9,100,000 | -9,100,000 | Adjustment to actual trend |
| Total Expenditures | 115,042 | 9,100,000 | -8,984,958 | |

| | | | |
|-----------------------------|------------------|---------------------|-----------------------|
| TOTAL GAS OPERATIONS | \$115,042 | \$18,200,000 | (\$18,084,958) |
|-----------------------------|------------------|---------------------|-----------------------|

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 | 246,874 | | 246,874 | PY Public Works Reimb posted in CY |
| Total Expenditures | 246,874 | | 246,874 | |

| | | | |
|---------------------------------------|------------------|--|------------------|
| TOTAL GAS CAPITAL IMPROVEMENTS | \$246,874 | | \$246,874 |
|---------------------------------------|------------------|--|------------------|

Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ End-of-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 | 42,000 | | 42,000 | Unbudgeted CY expenditures |
| UTILITIES | 586,800 | 5,000 | 581,800 | Adjustment to actual trend |
| UTILITIES | 62,400 | | 62,400 | Adjust to clear Shared Services |
| UTILITIES | 22,866 | | 22,866 | Unbudgeted CY expense |
| Total Expenditures | 714,066 | 5,000 | 709,066 | |
| TOTAL WATER OPERATIONS | \$714,066 | \$5,000 | \$709,066 | |

5301 WATER DEVELOPMENT

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|--------------------------------|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 15,591 | | 15,591 | Unbudgeted CY expense |
| Total Expenditures | 15,591 | | 15,591 | |
| TOTAL WATER DEVELOPMENT | \$15,591 | | \$15,591 | |

5332 WATER10 DEBT SERVICE

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|-----------------------------------|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 49,916 | | 49,916 | Unbudgeted CY expenditure |
| Total Expenditures | 49,916 | | 49,916 | |
| TOTAL WATER10 DEBT SERVICE | \$49,916 | | \$49,916 | |

Tabular Summary of Adjustments (Fiscal Year 2010-11 ~ End-of-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 | 8,494 | | 8,494 | Adjustment to actual trend |
| Total Transfers In | 8,494 | | 8,494 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|------------------------------------|
| UTILITIES | 246,874 | | 246,874 | PY Public Works Reimb posted in CY |
| Total Expenditures | 246,874 | | 246,874 | |

| | | | | |
|---|------------------|--|------------------|--|
| TOTAL WATER CAPITAL IMPROVEMENTS | \$255,368 | | \$255,368 | |
|---|------------------|--|------------------|--|

5360 WATER EQUIPMENT REPL RESERVE

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|----------------------------|
| UTILITIES | 200,000 | | 200,000 | Unbudgeted CY expenditures |
| Total Expenditures | 200,000 | | 200,000 | |

| | | | | |
|---|------------------|--|------------------|--|
| TOTAL WATER EQUIPMENT REPL RESERVE | \$200,000 | | \$200,000 | |
|---|------------------|--|------------------|--|

5373 WATER WELL PROJECTS ST GRANTS

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|----------------------------|
| UTILITIES | 18,554 | | 18,554 | Adjustment to actual trend |
| Total Transfers Out | 18,554 | | 18,554 | |

| | | | | |
|--|-----------------|--|-----------------|--|
| TOTAL WATER WELL PROJECTS ST GRANTS | \$18,554 | | \$18,554 | |
|--|-----------------|--|-----------------|--|

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

5382 WATER WELL 46 DEBT SERV (NMFA)

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 520 | | 520 | Unbudgeted CY expenditure |
| Total Expenditures | 520 | | 520 | |
| TOTAL WATER WELL 46 DEBT SERV (NMFA) | \$520 | | \$520 | |

5387 WATER NMFA LOAN DEBT SERVICE

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 18,392 | | 18,392 | Unbudgeted CY expenditure |
| Total Expenditures | 18,392 | | 18,392 | |
| TOTAL WATER NMFA LOAN DEBT SERVICE | \$18,392 | | \$18,392 | |

5388 WATER NMFA 2007 DEBT SERVICE

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|------------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 114,729 | | 114,729 | Unbudgeted CY expenditure |
| Total Expenditures | 114,729 | | 114,729 | |
| TOTAL WATER NMFA 2007 DEBT SERVICE | \$114,729 | | \$114,729 | |

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

5400 WASTEWATER OPERATIONS

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|------------------------------------|------------------|------------------|-------------------------|---------------------------------|
| UTILITIES | 30,128 | | 30,128 | Adjust to clear Shared Services |
| UTILITIES | 116,713 | 150,075 | -33,362 | Adjustment to actual trend |
| UTILITIES | 36,000 | | 36,000 | Unbudgeted CY expenditures |
| UTILITIES | 9,078 | | 9,078 | Unbudgeted CY expense |
| Total Expenditures | 191,919 | 150,075 | 41,844 | |
| TOTAL WASTEWATER OPERATIONS | \$191,919 | \$150,075 | \$41,844 | |

5401 WASTEWATER DEVELOPMENT

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|-------------------------------------|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 13,096 | | 13,096 | Unbudgeted CY expense |
| Total Expenditures | 13,096 | | 13,096 | |
| TOTAL WASTEWATER DEVELOPMENT | \$13,096 | | \$13,096 | |

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 | 105,318 | 8,610 | 96,708 | Unbudgeted CY expense |
| Total Expenditures | 105,318 | 8,610 | 96,708 | |
| TOTAL WW WATER RECLAMATION PROJECT | \$105,318 | \$8,610 | \$96,708 | |

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

5432 WASTEWATR10 DEBT SERVICE

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 90,076 | | 90,076 | Unbudgeted CY expense |
| Total Expenditures | 90,076 | | 90,076 | |
| TOTAL WASTEWATR10 DEBT SERVICE | \$90,076 | | \$90,076 | |

5450 WASTEWATER CAPITAL IMPROVEMENT

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|---|------------------|-----------------|-------------------------|------------------------------------|
| UTILITIES | 246,874 | | 246,874 | PY Public Works Reimb posted in CY |
| Total Expenditures | 246,874 | | 246,874 | |
| TOTAL WASTEWATER CAPITAL IMPROVEMENT | \$246,874 | | \$246,874 | |

5483 WW JHWTP R/FILTERS D SER NMFA

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|--|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 2,422 | | 2,422 | Unbudgeted CY expense |
| Total Expenditures | 2,422 | | 2,422 | |
| TOTAL WW JHWTP R/FILTERS D SER NMFA | \$2,422 | | \$2,422 | |

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

5484 WW REBLDG MANHOLES D SERV NMFA

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 1,473 | | 1,473 | Unbudgeted CY expense |
| Total Expenditures | 1,473 | | 1,473 | |

| | | | | |
|---|----------------|--|----------------|--|
| TOTAL WW REBLDG MANHOLES D SERV NMFA | \$1,473 | | \$1,473 | |
|---|----------------|--|----------------|--|

5488 WW RECL NMFA 2007 DEBT SVC

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 49,765 | | 49,765 | Unbudgeted CY expense |
| Total Expenditures | 49,765 | | 49,765 | |

| | | | | |
|---|-----------------|--|-----------------|--|
| TOTAL WW RECL NMFA 2007 DEBT SVC | \$49,765 | | \$49,765 | |
|---|-----------------|--|-----------------|--|

5489 WW RECL NMFA 2008 DEBT SVC

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| UTILITIES | 28,858 | | 28,858 | Unbudgeted CY expense |
| Total Expenditures | 28,858 | | 28,858 | |

| | | | | |
|---|-----------------|--|-----------------|--|
| TOTAL WW RECL NMFA 2008 DEBT SVC | \$28,858 | | \$28,858 | |
|---|-----------------|--|-----------------|--|

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

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 | 1,100 | | 1,100 | Adjust for SCSWA Grappler sale |
| Total Revenues | 1,100 | | 1,100 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|-------------------------------------|------------------|------------------|-------------------------|--|
| UTILITIES | 56,500 | | 56,500 | Adjust to clear Shared Services |
| UTILITIES | 220,243 | 220,243 | 0 | Move budget for 5 employees moved mid-year |
| Total Expenditures | 276,743 | 220,243 | 56,500 | |
| TOTAL SOLID WASTE OPERATIONS | \$277,843 | \$220,243 | \$57,600 | |

5920 TRANSIT

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|------------------|-----------------|-------------------------|-------------------------------------|
| PUBLIC SERVICES | 152,824 | | 152,824 | Reflect actual depreciation expense |
| Total Expenditures | 152,824 | | 152,824 | |
| TOTAL TRANSIT | \$152,824 | | \$152,824 | |

6130 INFORMATION TECHNOLOGY SVCS

Transfers Out

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|--|------------------|------------------|-------------------------|---|
| INFORMATION TECHN. | 690,702 | 458,541 | 232,161 | Close and Clean-up of Information Technology Fund |
| Total Transfers Out | 690,702 | 458,541 | 232,161 | |
| TOTAL INFORMATION TECHNOLOGY SVCS | \$690,702 | \$458,541 | \$232,161 | |

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

6140 DOCUMENT SERVICES

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| LEGAL | | 1,377 | -1,377 | Grant award decreased by granting agency |
| Total Revenues | | 1,377 | -1,377 | |

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| LEGAL | | 1,377 | -1,377 | Grant award decreased by granting agency |
| Total Expenditures | | 1,377 | -1,377 | |

| | | | | |
|--------------------------------|--|----------------|------------------|--|
| TOTAL DOCUMENT SERVICES | | \$2,754 | (\$2,754) | |
|--------------------------------|--|----------------|------------------|--|

6146 DOCUMENT SVCS EQUIPMENT REPL

Revenues

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|---------------------------|
| LEGAL | 2,214 | | 2,214 | Budget Revenue |
| Total Revenues | 2,214 | | 2,214 | |

| | | | | |
|---|----------------|--|----------------|--|
| TOTAL DOCUMENT SVCS EQUIPMENT REPL | \$2,214 | | \$2,214 | |
|---|----------------|--|----------------|--|

6330 WORKERS COMPENSATION

Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|----------------------------|-----------------|-----------------|-------------------------|--|
| LEGAL | | 51,000 | -51,000 | Excess Worker's Comp Renewal |
| LEGAL | 5,000 | | 5,000 | Pay For Workers Comp. Temp Employees Through June 2011 |
| Total Expenditures | 5,000 | 51,000 | -46,000 | |

| | | | | |
|-----------------------------------|----------------|-----------------|-------------------|--|
| TOTAL WORKERS COMPENSATION | \$5,000 | \$51,000 | (\$46,000) | |
|-----------------------------------|----------------|-----------------|-------------------|--|

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

6340 LIABILITY CLAIMS
Expenditures

| <i>Department/Division</i> | <i>Increase</i> | <i>Decrease</i> | <i>Total Adjustment</i> | <i>Reason for Request</i> |
|-------------------------------|---------------------|---------------------|-------------------------|---|
| LEGAL | 244,500 | | 244,500 | To pay for additional settlements; still meets the actuarial balance. |
| LEGAL | 51,000 | | 51,000 | Excess Worker's Comp Renewal |
| LEGAL | 500 | | 500 | Set up depreciation budget |
| Total Expenditures | 296,000 | | 296,000 | |
| TOTAL LIABILITY CLAIMS | \$296,000 | | \$296,000 | |
| REPORT TOTAL | \$71,598,149 | \$21,707,770 | \$49,890,379 | |

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

| FUND | | | | |
|--|----------------------|-----------------------|------------|------------------------|
| General Fund 1000 | | | | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| BEGINNING BALANCE | \$ 16,663,614 | 17,278,820 | | 17,278,820 |
| REVENUES | | | | |
| Gross Receipts Taxes | \$ 55,368,682 | 56,201,000 | | 56,201,000 |
| Property Taxes | 8,821,919 | 9,192,440 | | 9,192,440 |
| Franchise Fees | 2,683,038 | 2,943,934 | | 2,943,934 |
| Administrative Transfers | 2,056,067 | 3,288,560 | | 3,288,560 |
| Police Fines | 1,063,989 | 1,079,949 | | 1,079,949 |
| Subdivision Fees | 144,896 | 145,650 | | 145,650 |
| All Other Revenues | 6,513,508 | 6,475,445 | 296,837 | 6,772,282 |
| TOTAL REVENUES | \$ 76,652,099 | 79,326,978 | 296,837 | 79,623,815 |
| TOTAL RESOURCES | \$ 93,315,713 | 96,605,798 | 296,837 | 96,902,635 |
| EXPENDITURES | | | | |
| Administration | \$ 1,738,672 | 2,064,263 | 9,747 | 2,074,010 |
| New ACM Administration | 0 | 36,738 | | 36,738 |
| Community Development | 1,792,417 | 2,024,719 | 13,997 | 2,038,716 |
| Facilities | 10,877,850 | 13,147,217 | 74,613 | 13,221,830 |
| Financial Services | 3,397,344 | 3,217,089 | 44,314 | 3,261,403 |
| Fire | 8,662,226 | 9,027,337 | 89,449 | 9,116,786 |
| Human Resources | 955,203 | 932,387 | 9,051 | 941,438 |
| Information Technology | 0 | 3,744,157 | 21,602 | 3,765,759 |
| Judicial | 1,210,425 | 1,561,312 | 17,405 | 1,578,717 |
| Legal | 1,684,775 | 1,681,004 | 6,139 | 1,687,143 |
| Legislative | 785,092 | 723,220 | | 723,220 |
| Police | 19,343,606 | 18,680,008 | 191,554 | 18,871,562 |
| Public Services | 5,685,692 | 5,989,641 | 43,150 | 6,032,791 |
| Public Works | 5,751,973 | 5,476,560 | 21,176 | 5,497,736 |
| Reserves | 1,193,126 | 1,826,141 | (547,197) | 1,278,944 |
| Transfers | 11,991,932 | 12,690,887 | (12,232) | 12,678,655 |
| Total General Fund Expenditures | \$ 75,070,333 | 82,822,680 | (17,232) | 82,805,448 |
| Adjustment due to change in accruals. | (966,559) | 0 | 0 | 0 |
| ENDING BALANCE | \$ 17,278,821 | 13,783,118 | 314,069 | 14,097,187 |
| Required 1/12th Reserve | 6,255,861 | 6,901,890 | (1,436) | 6,900,454 |
| UN-RESERVED ENDING BALANCE | \$ 11,022,960 | 6,881,228 | 315,505 | 7,196,733 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| General Fund Reserve Section | | | | |
|--|------------------------------|-------------------------------|-------------------|--------------------------------|
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESERVES FOR: | | | | |
| 1. Salary Increases: | | | | |
| 610106 Reserve for Blue Collar Bargaining Unit Increases | \$ 0 | 44,722 | (44,722) | 0 |
| 610106 Reserve for Police Bargaining Unit Increases | 0 | 145,885 | (145,885) | 0 |
| 610106 Reserve for Fire Bargaining Unit Increases | 0 | 81,965 | (81,965) | 0 |
| 610106 Reserve for Non-Represented Increases | 0 | 274,625 | (274,625) | 0 |
| 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 | 83,598 | | 83,598 |
| 722248 Admin Charge - GRT | 512,381 | 527,000 | | 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 |
| Total Reserves | \$ 1,193,126 | 1,826,141 | (547,197) | 1,278,944 |
| 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 | 1,608,475 | | 1,608,475 |
| 952330 Fund 2440 Prisoner Care | 1,780,000 | 2,000,000 | | 2,000,000 |
| 953275 Fund 3275 HUD Section 108 (MONAS) | 0 | 0 | | 0 |
| 953810 Fund 3810 Hud Section 108 (MONAS) | | 12,232 | (12,232) | 0 |
| 954001 Fund 4001 Facilities Imp Reserve (General) | 650,000 | 1,585,000 | | 1,585,000 |
| 954012 Fund 4012 Facility State Grants | 23,448 | 0 | | 0 |
| 954201 Fund 4201 Streets General Fund | 39,283 | 0 | | 0 |
| 954270 Fund 4270 TIDD Capital Projects | 1,000,000 | 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 | 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 |
| Total Transfers Out | \$ 11,991,932 | 12,690,887 | (12,232) | 12,678,655 |
| GRAND TOTAL RESERVE SECTION | \$ 13,185,058 | 14,517,028 | (559,429) | 13,957,599 |

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 |
| RESOURCES | | | | |
| Beginning Balance | \$ 3,553,851 | 3,738,470 | | 3,738,470 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 69,157 | 50,000 | | 50,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 19,311 | 10,000 | | 10,000 |
| Total Revenues | \$ 88,468 | 60,000 | 0 | 60,000 |
| Total Resources | \$ 3,642,319 | 3,798,470 | 0 | 3,798,470 |
| EXPENDITURES | | | | |
| Operating | \$ 0 | 500,000 | | 500,000 |
| Administration | 0 | 1,608,475 | | 1,608,475 |
| Public Works | 0 | 0 | | 0 |
| Police Department | 419,209 | 115,230 | | 115,230 |
| Fire Department | 262,549 | 86,724 | | 86,724 |
| Facilities | 0 | 176,000 | | 176,000 |
| Public Services | 0 | 0 | | 0 |
| Community Development | 0 | 0 | | 0 |
| Legal | 0 | 0 | | 0 |
| Vehicle Depreciation | 0 | 0 | | 0 |
| Total Expenditures | \$ 681,758 | 2,486,429 | 0 | 2,486,429 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General Fund | \$ 1,500,000 | 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) | (500) | (51,976) |
| Transfer from Fund 4613 - NMFA Equipment Fund | 0 | 0 | | 0 |
| Transfer to Fund 5920 - Transit VAF | (132,350) | 0 | | |
| Total Other Financing Sources (Uses) | \$ 777,909 | 860,342 | (500) | 859,842 |
| ENDING CASH BALANCE | \$ 3,738,470 | 2,172,383 | (500) | 2,171,883 |

*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 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| REVENUES | | | | |
| 512001 Sales Tax Receipts | \$ 31,805,097 | 32,203,000 | | 32,203,000 |
| 512011 Municipal Gross Receipts 82 | 6,425,141 | 6,505,000 | | 6,505,000 |
| 512014 Municipal Gross Receipts Tax 90 | 6,425,141 | 6,505,000 | | 6,505,000 |
| Total Revenues | \$ 44,655,379 | 45,213,000 | 0 | 45,213,000 |
| Total Resources | \$ 44,655,379 | 45,213,000 | 0 | 45,213,000 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 1000 - General Fund | \$ (39,307,000) | (39,940,000) | | (39,940,000) |
| Transfer to Fund 2750 - Northrise Morning Star Special | 0 | 0 | | 0 |
| Transfer to Fund 3250 - 2003 GRT Refunding Bond | (1,143,000) | (1,092,125) | (212,821) | (1,304,946) |
| Transfer to Fund 3270 - 2005 GRT Refunding Bond | (2,471,000) | (2,447,867) | (25,000) | (2,472,867) |
| Transfer to Fund 3623 - 2008 Parking Deck Debt Svc | (482,000) | (765,276) | (196,293) | (961,569) |
| Total Other Financing Sources (Uses) | \$ (43,403,000) | (44,245,268) | (434,114) | (44,679,382) |
| BALANCE INCLUDING RECEIVABLES | \$ 1,252,379 | 967,732 | (434,114) | 533,618 |
| Less Accrual | (1,252,379) | (967,732) | 434,114 | (533,618) |
| ENDING BALANCE | \$ 0 | 0 | 0 | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

Page 1 of 3

| FUND | DIVISION | | FUND TYPE | |
|---|----------------------|-----------------------|-----------------|------------------------|
| Community Development Fund 2000 | Comm Dev | | Special Revenue | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 62,496 | 36,953 | | 36,953 |
| REVENUES | | | | |
| HR Non-Refunding Perf Bond 20180060-542301 | \$ 2,809 | 10,000 | | 10,000 |
| CDBG Grant PY2010 20180320-551011 | 0 | 1,096,221 | | 1,096,221 |
| CDBG Grant PY2009 20180270-551011 | 28,808 | 551,680 | | 551,680 |
| CDBG Grant PY2008 20180230-551011 | 736,244 | 289,045 | | 289,045 |
| CDBG Grant PY2007 20180210-551011 | 56,678 | 100,001 | | 100,001 |
| CDBG Grant PY2006 20180050-551011 | 0 | 156,093 | | 156,093 |
| HOME Grant PY2010 20180330-551013 | 0 | 535,186 | | 535,186 |
| HOME Grant PY2009 20180280-551013 | 78,947 | 293,617 | (1,141) | 292,476 |
| HOME Grant PY2008 20180240-551013 | 388,170 | 70,488 | | 70,488 |
| HOME Grant PY2007 20180220-551013 | 383,942 | 63,526 | | 63,526 |
| HOME Grant PY2006 20180120-551013 | 271,414 | 29,739 | | 29,739 |
| HOME Grant PY2005 20180110-551013 | 19,100 | 0 | | 0 |
| HOME Grant PY2004 20180100-551013 | 40,050 | 0 | | 0 |
| Interest Revenue CDBG 20180060-570115 | 14,600 | 15,000 | | 15,000 |
| Interest Revenue HOME 20180060-570116 | 1,886 | 18,000 | | 18,000 |
| Interest Revenue Home Rental Proj 20180060-570121 | 9,806 | 9,000 | | 9,000 |
| CDBG Pgm Inc (Principal) 20180060-581010 | 108,760 | 85,000 | | 85,000 |
| HOME Pgm Inc (Principal) 20180060-581011 | 42,137 | 15,711 | | 15,711 |
| Other Revenue - CDBG 20180060-592110 | 2,138 | 0 | | 0 |
| Other Revenue - HOME 20180060-592111 | 10 | 0 | | 0 |
| Total Revenues | \$ 2,185,499 | 3,338,307 | (1,141) | 3,337,166 |
| Total Resources | \$ 2,247,995 | 3,375,260 | (1,141) | 3,374,119 |
| EXPENDITURES | | | | |
| HR Bond 20184130-722190 | \$ 0 | 10,000 | | 10,000 |
| 2010/11 CDBG | | | | |
| Administration 20184300-XXXXX-10110 | \$ 0 | 239,244 | | 239,244 |
| Rehab Administration 20184300-XXXXX-10210 | 0 | 357,977 | | 357,977 |
| Property Acq. HFH 10 20184300-722190-10410 | 0 | 100,000 | | 100,000 |
| La Casa-Emer Shelter 20184300-722190-10305 | 0 | 39,898 | | 39,898 |
| MVCH-Homeless Oper 20184300-722190-10306 | 0 | 38,298 | | 38,298 |
| St. Lukes HMLS Oper 20184300-722190-10317 | 0 | 5,738 | | 5,738 |
| Jardin de los Ninos-on site Medical 722190-10307 | 0 | 20,698 | | 20,698 |
| MV Casa-Vol Coor 20184300-722190-10314 | 0 | 20,298 | | 20,298 |
| CAAS - Sr. Theraputic Mis 20184300-722190-10315 | 0 | 10,298 | | 10,298 |
| CAASN - Backpack 20184300-722190-10318 | 0 | 11,498 | | 11,498 |
| Tresco - Flex Prog 20184300-722190-10319 | 0 | 7,964 | | 7,964 |
| DA ACT4YTH - CH OBES 20184300-722190-10320 | 0 | 6,412 | | 6,412 |
| ABODE - HOPE HSG 1st 20184300-722190-10321 | 0 | 3,898 | | 3,898 |
| Property Acq. ABODE 20184300-722190-10405 | 0 | 84,000 | | 84,000 |
| Sr. Kitchen Prop 20184300-853100-10406 | 0 | 190,000 | | 190,000 |
| Sect. 108 Loan Repayment 20184300-722190-10409 | | 23,422 | | 23,422 |

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|----------------------|-----------------------|-----------------|------------------------|
| Community Development Fund 2000 | Comm Dev | | Special Revenue | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| 2009/10 CDBG | | | | |
| Administration 20184240-722190-10109 | \$ 178,176 | 41,713 | | 41,713 |
| Rehabilitation Administration 20184240-722195-10209 | 178,551 | 160,548 | | 160,548 |
| Public Services: | | | | |
| La Casa-Laundry Fac Rehab 20184240-722190-10408 | 0 | 23,920 | | 23,920 |
| La Casa-Emer Shelter 20184240-722190-10305 | 36,068 | 0 | | 0 |
| MVCH-Homeless Oper 20184240-722190-10306 | 33,876 | 0 | | 0 |
| Jardin de los Ninos-on site Medical 722190-10307 | 13,876 | 0 | | 0 |
| Casa de Peregrinos-Food Bank 722190-10313 | 13,855 | 0 | | 0 |
| MV Court Appt Spec Advocates-Vol 722190-10314 | 20,276 | 0 | | 0 |
| Comm. Act. Agc - Sr. Theraputic Mis 722190-10315 | 10,276 | 0 | | 0 |
| Comm. Act. Agc - Teen Parent Prog 722190-10316 | 11,876 | 0 | | 0 |
| FYI - Emerg Shelter Oper 20184240-722190-10312 | 5,469 | 0 | | 0 |
| Public Facilities/ADA/Public Improvements: | | | | |
| Jefferson Road 20184240-722190-70M70 | \$ 3,637 | 73,704 | | 73,704 |
| Jefferson Road 20184240-854121-70M70 | 100,000 | 251,795 | | 251,795 |
| 2008/09 CDBG | | | | |
| Administration 20184200-XXXXX-10108 | \$ 39,648 | 0 | | 0 |
| Rehabilitation Administration 20184200-722195-10208 | (1,179) | 218,567 | | 218,567 |
| Home Rehabilitation 20184200-722196-10518-10531 | 264,114 | 0 | | 0 |
| Public Services: | | | | |
| CAA - IDA 20184200-10310 | 10,000 | 0 | | 0 |
| Public Facilities/ADA/Public Improvements: | | | | |
| MV Comm of Hope - Trns Hsg 20184200-722190-10405 | 0 | 65,478 | | 65,478 |
| Jefferson Road 20184200-854121-70M70 | 0 | 5,000 | | 5,000 |
| 2007/08 CDBG | | | | |
| Home Rehabilitation 20184160-722195-10207 | 0 | 1 | | 1 |
| Home Rehabilitation 20184160-722196-10520-23 | 29,576 | 0 | | 0 |
| Public Facilities/ADA/Public Improvements: | | | | |
| Community of Hope 20184160-852100-61411 | | 100,000 | | 100,000 |
| MVCommunity of Hope Ph I 20804080-852100-61411 | 0 | 0 | | 0 |
| 2006/07 CDBG | | | | |
| Public Facilities/ADA/Public Improvements: | | | | |
| CLC Central Kitchen 20184110-722190-10406 | 5,000 | 156,093 | | 156,093 |
| 2004/05 CDBG | | | | |
| Public Facilities/ADA/Public Improvements: | | | | |
| Branigan Library ADA Imp 20804020-854122-60Q03 | \$ 0 | 0 | | 0 |
| Transit Shelters/Benches 20184030-730210-60401 | 10,185 | 0 | | 0 |
| Total CDBG | \$ 963,280 | 2,266,462 | 0 | 2,266,462 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|----------------------|-----------------------|-----------------|------------------------|
| Community Development Fund 2000 | Comm Dev | | Special Revenue | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| 2010/11 HOME | | | | |
| Administration 20184290-XXXXXX-11110 | \$ 0 | 53,505 | | 53,505 |
| HFH-CHDO SET ASD 10 20184290-722190-11209 | 0 | 28,900 | | 28,900 |
| TDS-CHDO SET ASD 10 20184290-722190-11210 | 0 | 28,900 | | 28,900 |
| CAA-CHDO SET ASD 10 20184290-722190-11211 | 0 | 28,900 | | 28,900 |
| HFH-CHDO OP 10 20184290-722190-11309 | 0 | 10,000 | | 10,000 |
| TDS-CHDO OP 10 20184290-722190-11310 | 0 | 10,000 | | 10,000 |
| CAA-CHDO OP 10 20184290-722190-11311 | 0 | 6,000 | | 6,000 |
| SF HSG - HFH 10 20184290-722190-11413 | 0 | 150,000 | | 150,000 |
| SF HSG - TDS 10 20184290-722190-11414 | 0 | 170,392 | | 170,392 |
| SF HSG - CAA 10 20184290-72190-11415 | 0 | 91,300 | | 91,300 |
| 2009/10 HOME | | | | |
| Administration 20184250-722190-11109 | \$ 53,044 | 0 | | 0 |
| CHDO - Alta Tierra 20184250-722190-11208 | 85,934 | 0 | | 0 |
| Alta Tierra 20184250-722190-11410 | 164,066 | 0 | | 0 |
| TBRA 20184250-722190-11409 | 0 | 104,892 | | 104,892 |
| Habitat-CHDO 20184250-722190-11307 | \$ 14,000 | 0 | | 0 |
| TDS - CHDO 20184250-722190-11308 | 10,000 | 0 | | 0 |
| Habitat-Property 20184250-722190-11411 | 0 | 88,423 | (1,141) | 87,282 |
| Tierra del Sol 20184250-722190-11412 | 0 | 100,302 | | 100,302 |
| 2008/09 HOME | | | | |
| CHDO Set aside 2008- MV Habitat 11206 | 6,077 | 13,024 | | 13,024 |
| CHDO Set aside 2008- Tierra del Sol 11207 | 50,705 | 1,101 | | 1,101 |
| Property Acq - 2008- MV Habitat 11406 | 70,484 | 31,812 | | 31,812 |
| Property Acq - 2008- Tierra del Sol 11407 | 259,388 | 19,550 | | 19,550 |
| Property Acq - 2008- Tierra del Sol 11408 | 50,789 | 5,001 | | 5,001 |
| 2007/08 HOME | | | | |
| CHDO Set aside MV Habitat 20184170-722190-11205 | 44,747 | 44,989 | | 44,989 |
| FYI Transitional Housing 20184170-722190-11402 | 375,000 | 0 | | 0 |
| Tenant Based Rental Assist. 20184170-722190-11403 | 23,657 | 0 | | 0 |
| TBRA 20184170-722190-11409 | | 18,537 | | 18,537 |
| 2006/07 HOME | | | | |
| Property Acquisition 20184120-722190-11401 | 39,871 | 29,739 | | 29,739 |
| Total HOME | \$ 1,247,762 | 1,035,267 | (1,141) | 1,034,126 |
| Total Expenditures | \$ 2,211,042 | 3,301,729 | (1,141) | 3,300,588 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to 3810 HUD Section 108 Loan Fund | 0 | (36,578) | | (36,578) |
| Total Other Financing Sources (Uses) | \$ 0 | (36,578) | 0 | (36,578) |
| ENDING BALANCE | \$ 36,953 | 36,953 | 0 | 36,953 |

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 |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | 0 | 0 |
| REVENUES | | | | |
| 37300 NM Dept of Public Safety | \$ 1,931 | 0 | | 0 |
| Univ of NM (UNM) | 0 | 0 | | 0 |
| 37313 Department of Homeland Security | 0 | 971 | (381) | 590 |
| 37301 U.S. Department of Justice | 0 | 10,000 | | 10,000 |
| 37312 Immigration & Customs Enforcement | 0 | 10,000 | (10,000) | 0 |
| 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 | 24,676 | (5,348) | 19,328 |
| 37302 Project Safe Neighborhoods-DOJ | 0 | 10,000 | | 10,000 |
| Bulletproof Vest Program - DOJ | 0 | 0 | | 0 |
| 37015 Southern New Mexico Border Region Coalition | 0 | 11,400 | | 11,400 |
| 37315 NM DHS Operation Stonegarden | 0 | 0 | 251,929 | 251,929 |
| 37320 U.S. Marshals | 0 | 31,000 | (31,000) | 0 |
| Total Revenues | \$ 39,737 | 450,812 | 205,200 | 656,012 |
| Total Resources | \$ 39,737 | 450,812 | 205,200 | 656,012 |
| EXPENDITURES | | | | |
| 37300 NM Dept of Public Safety | 1,931 | 0 | | 0 |
| Univ of NM (UNM) | 0 | 0 | | 0 |
| 37313 Department of Homeland Security | 0 | 971 | (381) | 590 |
| 37301 U.S. Department of Justice | 0 | 10,000 | | 10,000 |
| 37312 Immigration & Customs Enforcement | 0 | 10,000 | (10,000) | 0 |
| 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 | 24,676 | (5,348) | 19,328 |
| 37302 Project Safe Neighborhoods-DOJ | 0 | 10,000 | | 10,000 |
| Bulletproof Vest Program - DOJ | 0 | 0 | | 0 |
| 37015 Southern New Mexico Border Region Coalition | 0 | 11,400 | | 11,400 |
| 37315 NM DHS Operation Stonegarden | 0 | 0 | 251,929 | 251,929 |
| 37320 U.S. Marshals | 0 | 31,000 | (31,000) | 0 |
| Total Expenditures | \$ 39,737 | 450,812 | 205,200 | 656,012 |
| ENDING BALANCE | \$ 0 | 0 | 0 | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|-----------------|------------------------|
| Police Protection Fund 2401 | Police | | Special Revenue | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 45,176 | 8,114 | 0 | 8,114 |
| REVENUES | | | | |
| 24140040-552003 Police Protection-NM Grant | \$ 129,600 | 141,549 | | 141,549 |
| 24140040-552027 NM DHS Operation Stonegarden | 0 | 251,929 | (251,929) | 0 |
| 2401-570010 Investment Income | 2,326 | 1,000 | | 1,000 |
| 2401-570015 Net Incr (Decr) Fair Value Investment | (304) | 0 | | 0 |
| | | | | 0 |
| Total Revenues | \$ 131,622 | 394,478 | (251,929) | 142,549 |
| Total Resources | \$ 176,798 | 402,592 | (251,929) | 150,663 |
| EXPENDITURES - 24147030 Police Admin | | | | |
| Salary Expenses | 0 | 251,929 | (251,929) | 0 |
| Operating Expenses | \$ 168,684 | 141,549 | | 141,549 |
| Total Expenditures | \$ 168,684 | 393,478 | (251,929) | 141,549 |
| ENDING BALANCE | \$ 8,114 | 9,114 | 0 | 9,114 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|-----------------|------------------------|
| DWI Prevention Fund 2421 | Judicial | | Special Revenue | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ (1,613) | 61,118 | | 61,118 |
| REVENUES | | | | |
| 532026 DWI Prevention State Fine | \$ 5,941 | 15,000 | | 15,000 |
| 533004 Mobile Blood Alcohol Testing (MOBAT) | 4,183 | 8,000 | | 8,000 |
| 570010 Investment Income | 1,135 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 179 | 0 | | 0 |
| Total Revenues | \$ 11,438 | 23,000 | 0 | 23,000 |
| Total Resources | \$ 9,825 | 84,118 | 0 | 84,118 |
| EXPENDITURES | | | | |
| 772300 Transfer to State | \$ (51,293) | 23,000 | | 23,000 |
| Total Expenditures | \$ (51,293) | 23,000 | 0 | 23,000 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 1000 - General | \$ 0 | 0 | (61,118) | (61,118) |
| Total Other Financing Sources (Uses) | 0 | 0 | (61,118) | (61,118) |
| ENDING BALANCE | \$ 61,118 | 61,118 | (61,118) | 0 |

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 |
| RESOURCES | | | | |
| Beginning Balance | \$ 109,905 | 77,233 | | 77,233 |
| REVENUES | | | | |
| 24140090-532023 Traffic Safety Education Fee | \$ 35,011 | 35,000 | 4,000 | 39,000 |
| 2423-570010 Investment Income | 1,968 | 1,500 | | 1,500 |
| 2423-570015 Net Incr (Decr) Fair Value Investment | 125 | 0 | | 0 |
| Total Revenues | \$ 37,104 | 36,500 | 4,000 | 40,500 |
| Total Resources | \$ 147,009 | 113,733 | 4,000 | 117,733 |
| EXPENDITURES | | | | |
| 24147150 Personnel | \$ 6,421 | 6,500 | | 6,500 |
| 24147150 Operating | 18,229 | 12,000 | | 12,000 |
| 24807020 Capital | 45,126 | 60,000 | | 60,000 |
| Total Expenditures | \$ 69,776 | 78,500 | 0 | 78,500 |
| ENDING BALANCE | \$ 77,233 | 35,233 | 4,000 | 39,233 |

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 |
| RESOURCES | | | | |
| Beginning Balance | \$ 158,800 | 128,037 | | 128,037 |
| REVENUES | | | | |
| 24140170-552030 Vehicle Forfeiture Fees | \$ 88,111 | 60,000 | 12,000 | 72,000 |
| 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 |
| Total Revenues | \$ 91,235 | 62,500 | 12,000 | 74,500 |
| Total Resources | \$ 250,035 | 190,537 | 12,000 | 202,537 |
| EXPENDITURES - 24147190 | | | | |
| Police Vehicle Forfeiture | | | | |
| Personnel | \$ 50,955 | 38,954 | 20,000 | 58,954 |
| Operating Expenses | 78,578 | 80,894 | 12,000 | 92,894 |
| Capital Equipment | 23,955 | 20,000 | (20,000) | 0 |
| Total Expenditures | \$ 153,488 | 139,848 | 12,000 | 151,848 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 1000 - General Fund | (10,000) | (10,000) | | (10,000) |
| Total Other Financing Sources (Uses) | (10,000) | (10,000) | 0 | (10,000) |
| ENDING BALANCE | \$ 86,547 | 40,689 | 0 | 40,689 |

*Preliminary actual as of 11/16/10.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

Page 1 of 2

| FUND | DIVISION | | FUND TYPE | |
|---|------------------------------|-----------------------|-----------------|------------------------|
| Equipment Grants Fund 2500 | Finance | | Special Revenue | |
| | FY 2009/10 Prelim Actual* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | 0 | 0 |
| REVENUES | | | | |
| 20006 Senior Center Equipment | \$ 0 | 0 | | 0 |
| 20009 Munson Senior Center Equipment | 0 | 0 | | 0 |
| 23006 TRESKO Computer Equipment | 0 | 0 | | 0 |
| 61002 East Mesa Senior Center Equipment | 0 | 12,000 | | 12,000 |
| 33006 Dept of Health Fire Equipment | 15,000 | 0 | | 0 |
| 33007 Dept of Health Fire Equipment | 82,595 | 0 | | 0 |
| 33009 NM Public Regulation Commission Fire Equip | 0 | 95,656 | | 95,656 |
| 37101 PAL Boxing Equipment | 0 | 19,061 | (19,061) | 0 |
| 37102 Police Department Equipment | 0 | 28,469 | (28,469) | 0 |
| 60402 Bus Shelter Construction | 0 | 1,145 | | 1,145 |
| 60403 Bus Shelter Construction | 0 | 14,470 | (14,470) | 0 |
| 60E05 Community of Hope | 0 | 40,000 | | 40,000 |
| 63A02 Mesilla Valley Hospice Equipment | 0 | 103,692 | (103,692) | 0 |
| 37103 Police Equipment (2008) | 0 | 10,000 | | 10,000 |
| 20010 Senior Center Equipment (2008) | 0 | 0 | | 0 |
| 20011 Senior Center Vehicles (2008) | 0 | 0 | | 0 |
| 20013 East Mesa Senior Center Eq/Furnishings (2009) | 11,576 | 18,000 | | 18,000 |
| 20014 East Side Senior Center Equipment (2009) | 0 | 5,000 | | 5,000 |
| 20015 Las Cruces Senior Centers Equipment (2009) | 0 | 6,000 | | 6,000 |
| 20016 Las Cruces Senior Centers Meals Eq (2009) | 0 | 40,700 | | 40,700 |
| 20017 Hot Meal Vehicles Senior Programs (2009) | 0 | 84,000 | | 84,000 |
| 20018 Handicap Vans Senior Programs (2009) | 0 | 100,000 | | 100,000 |
| 20406 NM Environment Department - 552023 | 0 | 5,000 | | 5,000 |
| Total Revenues | \$ 109,171 | 583,193 | (165,692) | 417,501 |
| Total Resources | \$ 109,171 | 583,193 | (165,692) | 417,501 |
| EXPENDITURES | | | | |
| 20006 Senior Center Equipment | \$ 0 | 0 | | 0 |
| 20009 Munson Senior Center Equipment | 0 | 0 | | 0 |
| 23006 TRESKO Computer Equipment | 0 | 0 | | 0 |
| 61002 East Mesa Senior Center Equipment | 0 | 12,000 | | 12,000 |
| 33006 Dept of Health Fire Equipment | 15,000 | 0 | | 0 |
| 33007 Dept of Health Fire Equipment | 82,595 | 0 | | 0 |
| 33009 NM Public Regulation Commission Fire Equip | 0 | 95,656 | | 95,656 |
| 37101 PAL Boxing Equipment | 0 | 11,686 | (11,686) | 0 |
| 37102 Police Department Equipment | 0 | 8,950 | (8,950) | 0 |

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|------------------------------|-----------------------|-----------------|------------------------|
| Equipment Grants Fund 2500 | Finance | | Special Revenue | |
| | FY 2009/10 Prelim Actual* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| 60402 Bus Shelter Construction | 0 | 1,145 | | 1,145 |
| 60403 Bus Shelter Construction | 0 | 14,470 | (14,470) | 0 |
| 60E05 Community of Hope | 0 | 40,000 | | 40,000 |
| 63A02 Mesilla Valley Hospice Equipment | 0 | 103,692 | (103,692) | 0 |
| 37103 Police Equipment (2008) | 0 | 10,000 | | 10,000 |
| 20010 Senior Center Equipment (2008) | 0 | 0 | | 0 |
| 20011 Senior Center Vehicles (2008) | 0 | 0 | | 0 |
| 20013 East Mesa Senior Center Eq/Furnishings (2009) | 11,576 | 18,000 | | 18,000 |
| 20014 East Side Senior Center Equipment (2009) | 0 | 5,000 | | 5,000 |
| 20015 Las Cruces Senior Centers Equipment (2009) | 0 | 6,000 | | 6,000 |
| 20016 Las Cruces Senior Centers Meals Eq (2009) | 0 | 40,700 | | 40,700 |
| 20017 Hot Meal Vehicles Senior Programs (2009) | 0 | 84,000 | | 84,000 |
| 20018 Handicap Vans Senior Programs (2009) | 0 | 100,000 | | 100,000 |
| 20406 Sustainability Office - Solar Powered Receptacle | 0 | 5,000 | | 5,000 |
| Total Expenditures | \$ 109,171 | 556,299 | (138,798) | 417,501 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General Fund | \$ 0 | | | |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 0 |
| ENDING BALANCE | \$ 0 | 26,894 | (26,894) | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|-----------------|------------------------|
| Telshor Facility Fund 2705 | Legislative | | Special Revenue | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 20,317,288 | 21,691,102 | | 21,691,102 |
| REVENUES | | | | |
| 570010 Investment Income | 340,677 | 440,000 | | 440,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 1,472,622 | 700,000 | | 700,000 |
| Direct Financing Lease | 0 | 0 | 2,000,000 | 2,000,000 |
| Total Revenues | \$ 1,813,299 | 1,140,000 | 2,000,000 | 3,140,000 |
| Total Resources | \$ 22,130,587 | 22,831,102 | 2,000,000 | 24,831,102 |
| EXPENDITURES | | | | |
| In Lieu of Property Taxes | \$ 139,485 | 285,000 | | 285,000 |
| Total Expenditures | \$ 139,485 | 285,000 | 0 | 285,000 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 2700 - Health Services | \$ (300,000) | (300,000) | | (300,000) |
| Total Other Financing Sources (Uses) | \$ (300,000) | (300,000) | 0 | (300,000) |
| ENDING BALANCE | \$ 21,691,102 | 22,246,102 | 2,000,000 | 24,246,102 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

Page 1 of 2

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|-----------------|------------------------|
| Convention & Visitors Bureau Fund 2710 | Public Services | | Special Revenue | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,929,848 | 2,078,198 | | 2,078,198 |
| REVENUES | | | | |
| 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 |
| 592001 Reimbursed Expense Other | 0 | 0 | | 0 |
| Total Revenues | \$ 65,703 | 51,300 | 0 | 51,300 |
| Total Resources | \$ 1,995,551 | 2,129,498 | 0 | 2,129,498 |
| EXPENDITURES | | | | |
| CVB Administration 27205010 | | | | |
| Personnel Services | \$ 640,987 | 633,588 | | 633,588 |
| Operating | 91,062 | 134,395 | | 134,395 |
| Capital Outlay | 0 | 0 | | 0 |
| Total CVB Administration 27205010 | \$ 732,049 | 767,983 | 0 | 767,983 |
| CVB Convention/Tourism 27205020 | | | | |
| Operating | \$ 634,225 | 802,583 | | 802,583 |
| Total CVB Convention/Tourism 27205020 | \$ 634,225 | 802,583 | 0 | 802,583 |
| CVB Special 27205030 | | | | |
| Operating | \$ 43,671 | 58,719 | | 58,719 |
| Total CVB Special 27205030 | \$ 43,671 | 58,719 | 0 | 58,719 |
| Railroad Museum 27205040 | | | | |
| Personnel Services | \$ 15,090 | 0 | | 0 |
| Operating | 796 | 0 | | 0 |
| Total Railroad Museum 27205040 | \$ 15,886 | 0 | 0 | 0 |
| CVB Las Cruces Center 27205200 | | | | |
| Operating | \$ 389,317 | 472,302 | 3,500 | 475,802 |
| Total CVB Las Cruces Center 27205200 | 389,317 | 472,302 | 3,500 | 475,802 |
| CVB Las Cruces Convention Center 27805020 | | | | |
| Capital Outlay | \$ 0 | 600,000 | 0 | 600,000 |
| Total CVB Las Cruces Convention Center 27805020 | 0 | 600,000 | 0 | 600,000 |
| Total Expenditures | \$ 1,815,148 | 2,701,587 | 3,500 | 2,705,087 |

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 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General Fund | \$ 450,000 | 0 | | 0 |
| Transfer from Fund 2820 - Lodger's Tax (95%) | 1,422,458 | 2,570,236 | (219,111) | 2,351,125 |
| Transfer from Fund 2820 - Tourism (2.5%) | 41,837 | 44,974 | | 44,974 |
| Transfer to Fund 1000 - General Fund | (16,500) | (16,500) | | (16,500) |
| Transfer to Fund 3614 - Convention Center Debt Svc | 0 | 0 | | 0 |
| Transfer to Fund 5700 - Convention Ctr Operating | 0 | 0 | | 0 |
| Total Other Financing Sources (Uses) | \$ 1,897,795 | 2,598,710 | (219,111) | 2,379,599 |
| ENDING BALANCE | \$ 2,078,198 | 2,026,621 | (222,611) | 1,804,010 |

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|-----------------|------------------------|
| Griggs / Walnut Plume - Grants Fund 2781 | Utilities | | Special Revenue | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 144,307 | 0 | | 0 |
| REVENUES | | | | |
| 552023 NM Environmental Department | \$ 42,146 | 162,754 | (29,000) | 133,754 |
| Total Revenues | \$ 42,146 | 162,754 | (29,000) | 133,754 |
| Total Resources | \$ 186,453 | 162,754 | (29,000) | 133,754 |
| EXPENDITURES | | | | |
| Major Projects | \$ 186,453 | 133,754 | | 133,754 |
| Total Expenditures | \$ 186,453 | 133,754 | 0 | 133,754 |
| ENDING BALANCE | \$ 0 | 29,000 | (29,000) | 0 |

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 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 528,251 | 76,127 | | 76,127 |
| REVENUES | | | | |
| 512041 Gasoline Tax | \$ 857,877 | 963,729 | | 963,729 |
| 512042 Gas Tax Road Fund | 665,296 | 676,408 | | 676,408 |
| 570010 Investment Income | 8,874 | 0 | | 0 |
| 590051 Net Incr (Decr) Fair Value Investment | (1,153) | 0 | | 0 |
| Total Revenues | \$ 1,530,894 | 1,640,137 | 0 | 1,640,137 |
| Total Resources | \$ 2,059,145 | 1,716,264 | 0 | 1,716,264 |
| EXPENDITURES | | | | |
| 28226010 Major Maintenance - Personnel | \$ 87,868 | 88,668 | | 88,668 |
| 28226010 Major Maintenance - Operating | 47,687 | 47,935 | | 47,935 |
| 28226030 Street Sweeping - Personnel | 299,044 | 297,657 | | 297,657 |
| 28226030 Street Sweeping - Operating | 187,953 | 159,800 | | 159,800 |
| 28806010 Street Sweeping - Capital | 0 | 0 | | 0 |
| Total Expenditures | \$ 622,552 | 594,060 | 0 | 594,060 |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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) | (17,549) | (573,015) |
| Transfer to Fund 5920 - Bus Transit | (1,000,000) | (530,000) | | (530,000) |
| Total Other Financing Sources (Uses) | \$ (1,331,148) | (1,085,466) | (17,549) | (1,103,015) |
| Adjustment due to change in accruals | \$ (29,318) | | | |
| ENDING BALANCE | \$ 76,127 | 36,738 | (17,549) | 19,189 |

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 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,331,255 | 864,706 | | 864,706 |
| REVENUES | | | | |
| 515010 Lodger's Tax | \$ 1,717,810 | 1,798,978 | | 1,798,978 |
| 570010 Investment Income | 28,580 | 0 | | 0 |
| 590051 Net Incr (Decr) Fair Value Investment | 5,048 | 0 | | 0 |
| Total Revenues | \$ 1,751,438 | 1,798,978 | 0 | 1,798,978 |
| Total Resources | \$ 3,082,693 | 2,663,684 | 0 | 2,663,684 |
| EXPENDITURES | | | | |
| Operating Expenditures | \$ 3,500 | 3,500 | (3,500) | 0 |
| Total Expenditures | \$ 3,500 | 3,500 | (3,500) | 0 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 3614 - Las Cruces Center Debt Service | \$ (708,355) | 0 | | 0 |
| Transfer to Fund 1000 - General Fund | (41,837) | (44,974) | | (44,974) |
| Transfer to Fund 2710 - CVB | (1,422,458) | (2,570,236) | 219,111 | (2,351,125) |
| Transfer to Fund 2710 - CVB Tourism | (41,837) | (44,974) | | (44,974) |
| Transfer to Fund 3280 - GRT Convention Center | 0 | 0 | (155,611) | (155,611) |
| Transfer to Fund 3281 - GRT Convention Center Reserve | 0 | 0 | (67,000) | (67,000) |
| Total Other Financing Sources (Uses) | \$ (2,214,487) | (2,660,184) | (3,500) | (2,663,684) |
| Adjustment due to change in accruals. | 0 | 0 | 0 | 0 |
| ENDING BALANCE | \$ 864,706 | 0 | 0 | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 1995 Environmental GRT Rebate Fund Fund 3210 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 3,558 | 3,558 | | 3,558 |
| Revenues | | | | |
| Interest on Investments | 0 | 0 | | 0 |
| Net Incr (Decr) Fair Value Investment | 0 | 0 | | 0 |
| 900100 Bond Proceeds | 0 | 0 | | 0 |
| 900101 Bond Premium | 0 | 0 | | 0 |
| Total Revenues | \$ 0 | 0 | 0 | 0 |
| Total Resources | \$ 3,558 | 3,558 | 0 | 3,558 |
| EXPENDITURES | | | | |
| Interest on Bonds | \$ 0 | 0 | | 0 |
| Bond Redemption | 0 | 0 | | 0 |
| Cost of Issuance | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 1000 - General Fund | \$ 0 | 0 | (3,558) | (3,558) |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | (3,558) | (3,558) |
| ENDING BALANCE | \$ 3,558 | 3,558 | (3,558) | 0 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 1999 Municipal GRT Bonds Series A Fund 3230 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 139,402 | 99,636 | 0 | 99,636 |
| Revenues | | | | |
| Interest on Investments | 12,408 | 4,500 | 0 | 4,500 |
| Net Incr (Decr) Fair Value Investment | 3,781 | 0 | 0 | 0 |
| 900100 Bond Proceeds | 0 | 2,985,000 | 0 | 2,985,000 |
| 900101 Bond Premium | 0 | 93,067 | 0 | 93,067 |
| Total Revenues | \$ 16,189 | 3,082,567 | 0 | 3,082,567 |
| Total Resources | \$ 155,591 | 3,182,203 | 0 | 3,182,203 |
| EXPENDITURES | | | | |
| Interest on Bonds | \$ 204,795 | 48,668 | 0 | 48,668 |
| Bond Redemption | 1,090,000 | 0 | 0 | 0 |
| Cost of Issuance | 0 | 31,453 | 0 | 31,453 |
| PMT To Refunded Bond Escow | 0 | 2,995,000 | 0 | 2,995,000 |
| Total Expenditures | \$ 1,294,795 | 3,075,121 | 0 | 3,075,121 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 4202 - GRT Street Maintenance | \$ 1,238,840 | 0 | 0 | 0 |
| Transfer To Fund 3275 - 2010A Street DS | 0 | 0 | (99,637) | (99,637) |
| Total Other Financing Sources (Uses) | \$ 1,238,840 | 0 | (99,637) | (99,637) |
| ENDING BALANCE | \$ 99,636 | 107,082 | (99,637) | 7,445 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 1999 Municipal GRT Bonds Series B Fund 3235 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 72,265 | 72,801 | | 72,801 |
| Revenues | | | | |
| 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 | 80,791 | | 80,791 |
| Total Revenues | \$ 8,582 | 2,497,791 | 0 | 2,497,791 |
| Total Resources | \$ 80,847 | 2,570,592 | 0 | 2,570,592 |
| EXPENDITURES | | | | |
| 750100 Interest on Bonds | \$ 147,215 | 39,325 | | 39,325 |
| 750200 Bond Redemption | 535,000 | 0 | | 0 |
| Cost of Issuance | 0 | 25,447 | | 25,447 |
| PMT To Refunded Bond Escow | 0 | 2,420,000 | 0 | 2,420,000 |
| Total Expenditures | \$ 682,215 | 2,484,772 | 0 | 2,484,772 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 4400 - Flood Control | \$ 674,169 | 0 | | 0 |
| Transfer To Fund 3277 - 2010B Flood DS | 0 | 0 | (72,801) | (72,801) |
| Total Other Financing Sources (Uses) | \$ 674,169 | 0 | (72,801) | (72,801) |
| ENDING BALANCE | \$ 72,801 | 85,820 | (72,801) | 13,019 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2000 Municipal Gas Tax Bonds Series A Fund 3240 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 333 | 12,344 | | 12,344 |
| Revenues | | | | |
| 560100 Contribution From Developers | 0 | 0 | | 0 |
| 570010 Interest on Investments | 3,826 | 1,500 | 1,700 | 3,200 |
| 570012 Interest A/R & Other | | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 1,430 | 0 | (9,922) | (9,922) |
| Total Revenues | \$ 5,256 | 1,500 | (8,222) | (6,722) |
| Total Resources | \$ 5,589 | 13,844 | (8,222) | 5,622 |
| EXPENDITURES | | | | |
| 750100 Interest on Bonds | \$ 159,148 | 140,534 | | 140,534 |
| 750200 Bond Redemption | 365,000 | 385,000 | | 385,000 |
| Total Expenditures | \$ 524,148 | 525,534 | 0 | 525,534 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2750 - Northrise Morningstar S A | \$ 208,000 | 0 | | 0 |
| Transfer from Fund 2810 - Gas Tax Fund | 316,148 | 555,466 | 17,549 | 573,015 |
| Transfer from Fund 3241- 2000 Series A Debt Svc Rsv | 6,755 | 13,626 | (12,829) | 797 |
| Transfer from Fund 401800 | | | | |
| Total Other Financing Sources (Uses) | \$ 530,903 | 569,092 | 4,720 | 573,812 |
| ENDING BALANCE | \$ 12,344 | 57,402 | (3,502) | 53,900 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2000 Series A Debt Service Reserve Fund 3241 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 511,000 | 512,368 | | 512,368 |
| REVENUE | | | | |
| 570010 Interest on Investments | \$ 20,828 | 8,000 | 9,600 | 17,600 |
| 570015 Net Incr (Decr) Fair Value Investment | (12,705) | 0 | (18,171) | (18,171) |
| Total Revenues | \$ 8,123 | 8,000 | (8,571) | (571) |
| Total Resources | \$ 519,123 | 520,368 | (8,571) | 511,797 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 3240 - 2000 Mun Gas Tax Bond Ser A | \$ (6,755) | (13,626) | 12,829 | (797) |
| Total Other Financing Sources (Uses) | \$ (6,755) | (13,626) | 12,829 | (797) |
| ENDING BALANCE | \$ 512,368 | 506,742 | 4,258 | 511,000 |
| Required Debt Service Reserve | 511,000 | 511,000 | | 511,000 |
| UN-RESERVED ENDING BALANCE | \$ 1,368 | (4,258) | 4,258 | 0 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| Sales Tax 2003 Refunding Bond Fund 3250 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 129,872 | 148,363 | | 148,363 |
| Revenues | | | | |
| 570010 Interest on Investments | 13,547 | 5,000 | 4,700 | 9,700 |
| 570015 Net Incr (Decr) Fair Value Investment | 5,054 | 0 | (29,847) | (29,847) |
| Total Revenues | \$ 18,601 | 5,000 | (25,147) | (20,147) |
| Total Resources | \$ 148,473 | 153,363 | (25,147) | 128,216 |
| EXPENDITURES | | | | |
| Interest on Bonds | 198,110 | 160,310 | | 160,310 |
| Bond Redemption | 945,000 | 980,000 | | 980,000 |
| Bond Issue Expense | | | | |
| Total Expenditures | \$ 1,143,110 | 1,140,310 | 0 | 1,140,310 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1500 - Sales Tax '92 Income | \$ 1,143,000 | 1,092,125 | 212,821 | 1,304,946 |
| Total Other Financing Sources (Uses) | \$ 1,143,000 | 1,092,125 | 212,821 | 1,304,946 |
| ENDING BALANCE | \$ 148,363 | 105,178 | 187,674 | 292,852 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2004 EGRT SCSWA Refunding Bonds Fund 3260 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 313,037 | 404,804 | | 404,804 |
| REVENUE | | | | |
| 570010 Interest Earned | \$ 12,712 | 5,000 | 6,700 | 11,700 |
| 570015 Net Incr (Decr) Fair Value Investment | 3,816 | 0 | (32,841) | (32,841) |
| 590041 Other Pmt In Lieu of Debt Svc | 839,566 | 839,766 | 200 | 839,966 |
| Total Revenues | \$ 856,094 | 844,766 | (25,941) | 818,825 |
| Total Resources | \$ 1,169,131 | 1,249,570 | (25,941) | 1,223,629 |
| EXPENDITURES | | | | |
| 750100 Bond Interest | \$ 179,566 | 159,766 | | 159,766 |
| 750200 Bond Principal | 660,000 | 680,000 | | 680,000 |
| 750310 Bond Issuance Expense | | 0 | | 0 |
| 750330 Escrow Agent Fees | | 0 | | 0 |
| Total Expenditures | \$ 839,566 | 839,766 | 0 | 839,766 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 3261 - 2004 EGRT SCSWA Rsv | \$ 75,239 | 70,533 | (5,652) | 64,881 |
| Total Other Financing Sources (Uses) | \$ 75,239 | 70,533 | (5,652) | 64,881 |
| ENDING BALANCE | \$ 404,804 | 480,337 | (31,593) | 448,744 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2004 EGRT SCSWA Refunding Reserve Fund 3261 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 848,239 | 858,191 | | 858,191 |
| REVENUE | | | | |
| Interest | \$ 52,031 | 30,000 | (2,000) | 28,000 |
| Net Incr (Decr) Fair Value Investment | 33,160 | 0 | (23,310) | (23,310) |
| Total Revenues | \$ 85,191 | 30,000 | (25,310) | 4,690 |
| Total Resources | \$ 933,430 | 888,191 | (25,310) | 862,881 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Other Sources - Bond Proceeds | \$ | | | |
| Transfer to Fund 3260 - 2004 EGRT SCSWA Fund | (75,239) | (70,533) | 5,652 | (64,881) |
| Total Other Financing Sources (Uses) | \$ (75,239) | (70,533) | 5,652 | (64,881) |
| ENDING BALANCE | \$ 858,191 | 817,658 | (19,658) | 798,000 |
| Required Debt Service Reserve | 798,000 | 798,000 | | 798,000 |
| UN-RESERVED ENDING BALANCE | \$ 60,191 | 19,658 | (19,658) | 0 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| Sales Tax 2005 Bond Series B Fund 3270 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 243,469 | 270,928 | | 270,928 |
| Revenues | | | | |
| 570010 Interest on Investments | 20,476 | 10,000 | 5,000 | 15,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 7,426 | 0 | (17,271) | (17,271) |
| Total Revenues | \$ 27,902 | 10,000 | (12,271) | (2,271) |
| Total Resources | \$ 271,371 | 280,928 | (12,271) | 268,657 |
| EXPENDITURES | | | | |
| Interest on Bonds | 1,261,443 | 1,213,043 | | 1,213,043 |
| Bond Redemption | 1,210,000 | 1,185,000 | | 1,185,000 |
| Bond Issue Expense | | | | |
| Total Expenditures | \$ 2,471,443 | 2,398,043 | 0 | 2,398,043 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1500 - Sales Tax '92 Income | \$ 2,471,000 | 2,447,867 | 25,000 | 2,472,867 |
| Total Other Financing Sources (Uses) | \$ 2,471,000 | 2,447,867 | 25,000 | 2,472,867 |
| ENDING BALANCE | \$ 270,928 | 330,752 | 12,729 | 343,481 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2010A Street Bond Debt Service Fund 3275 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 0 | 0 | 8,500 | 8,500 |
| 570015 Net Incr (Decr) Fair Value Investment | 0 | 0 | (33,828) | (33,828) |
| Total Revenues | \$ 0 | 0 | (25,328) | (25,328) |
| Total Resources | \$ 0 | 0 | (25,328) | (25,328) |
| EXPENDITURES | | | | |
| Bond/Note Principal | 0 | 0 | 2,215,000 | 2,215,000 |
| Bond/Note Interest | 0 | 0 | 218,633 | 218,633 |
| Bond/Admin. Fee | | | | |
| Total Expenditures | \$ 0 | 0 | 2,433,633 | 2,433,633 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General Fund | \$ 0 | 0 | | 0 |
| Transfer from Fund 2000 - CDBG | 0 | 0 | | 0 |
| Transfer from Fund 3230 - 2099A GRT DS | 0 | 0 | 99,637 | 99,637 |
| Transfer from Fund 3613 - 2006 NMFA DS | 0 | 0 | 267,901 | 267,901 |
| Transfer from Fund 3615 - 2007 NMFA DS | 0 | 0 | 26,912 | 26,912 |
| Transfer from Fund 4202 - GRT Street Maintenance | 0 | 2,623,510 | | 2,623,510 |
| Total Other Financing Sources (Uses) | \$ 0 | 2,623,510 | 394,450 | 3,017,960 |
| ENDING BALANCE | \$ 0 | 2,623,510 | (2,064,511) | 558,999 |
| Required Debt Service Reserve | 0 | 0 | 0 | 0 |
| UN-RESERVED ENDING BALANCE | 0 | 2,623,510 | (2,064,511) | 558,999 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2010 Municipal GRT Bonds Series B Fund 3277 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 0 | 0 | 2,800 | 2,800 |
| 570015 Net Incr (Decr) Fair Value Investment | 0 | 0 | (13,545) | (13,545) |
| 900100 Bond Proceeds | 0 | 13,700 | | 13,700 |
| Total Revenues | \$ 0 | 13,700 | (10,745) | 2,955 |
| Total Resources | \$ 0 | 13,700 | (10,745) | 2,955 |
| EXPENDITURES | | | | |
| Interest on Bonds | \$ 0 | 0 | 77,895 | 77,895 |
| Bond Redemption | | | 790,000 | 790,000 |
| Cost of Issuance | | | | 0 |
| Total Expenditures | \$ 0 | 0 | 867,895 | 867,895 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 3235 - 1999B GRT DS | \$ 0 | 0 | 72,801 | 72,801 |
| Transfer from Fund 3613 - 2006 NMFA DS | 0 | 0 | 103,462 | 103,462 |
| Transfer from Fund 4400 - Flood Control | 0 | 933,011 | 0 | 933,011 |
| Total Other Financing Sources (Uses) | \$ 0 | 933,011 | 176,263 | 1,109,274 |
| ENDING BALANCE | \$ 0 | 946,711 | (702,377) | 244,334 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2010 State Shared GRT Convention Center Fund 3280 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 0 | 0 | 1,394 | 1,394 |
| 570015 Net Incr (Decr) Fair Value Investment | 0 | 0 | (12,585) | (12,585) |
| Total Revenues | \$ 0 | 0 | (11,191) | (11,191) |
| Total Resources | \$ 0 | 0 | (11,191) | (11,191) |
| EXPENDITURES | | | | |
| Interest on Bonds | \$ 0 | 837,072 | 0 | 837,072 |
| Bond Redemption | | 365,000 | 0 | 365,000 |
| Cost of Issuance | | | | 0 |
| Total Expenditures | \$ 0 | 1,202,072 | 0 | 1,202,072 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2820 - Lodger Tax | \$ 0 | 0 | 155,611 | 155,611 |
| Transfer from Fund 2825 - LC Convention Ctr | \$ 0 | 1,202,072 | 0 | 1,202,072 |
| Transfer from Fund 3614 - 2007 Convention Ctr | 0 | 0 | 25,509 | 25,509 |
| Total Other Financing Sources (Uses) | \$ 0 | 1,202,072 | 181,120 | 1,383,192 |
| ENDING BALANCE | \$ 0 | 0 | 169,929 | 169,929 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2010 State Shared GRT Convention Center RES Fund 3281 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 0 | 0 | 15,000 | 15,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 0 | 0 | (82,000) | (82,000) |
| Total Revenues | \$ 0 | 0 | (67,000) | (67,000) |
| Total Resources | \$ 0 | 0 | (67,000) | (67,000) |
| EXPENDITURES | | | | |
| Interest on Bonds | \$ 0 | 0 | 0 | 0 |
| Bond Redemption | | 0 | 0 | 0 |
| Cost of Issuance | | | | 0 |
| Total Expenditures | \$ 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 3614 - 2007 Convention Ctr | \$ 0 | 1,590,300 | 0 | 1,590,300 |
| Transfer from Fund 2820 - Lodger Tax | | | 67,000 | 67,000 |
| Total Other Financing Sources (Uses) | \$ 0 | 1,590,300 | 67,000 | 1,657,300 |
| ENDING BALANCE | \$ 0 | 1,590,300 | 0 | 1,590,300 |

*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 | |
|--|------------------------------|-------------------------------|----------------------------------|--------------------------------|
| NMFA Equipment Loans Debt Service Fund 3612 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 452,877 | 679,327 | | 679,327 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ (4,387) | 2,000 | 13,000 | 15,000 |
| 570015 Net Incr (Decr) Fair Value Investment | (7,222) | 0 | (37,400) | (37,400) |
| Other Sources - Loan Proceeds | 0 | 0 | | 0 |
| Total Revenues | \$ (11,609) | 2,000 | (24,400) | (22,400) |
| Total Resources | \$ 441,268 | 681,327 | (24,400) | 656,927 |
| EXPENDITURES | | | | |
| Interest on Bonds Street Equipment | 44,799 | 36,632 | 0 | 36,632 |
| Bond Redemption Street Equipment | 0 | 253,117 | 0 | 253,117 |
| Bond Issue Expense Street Equipment | 0 | 0 | 0 | 0 |
| Interest on Bonds Fire Equipment | 19,353 | 15,817 | 0 | 15,817 |
| Bond Redemption Fire Equipment | 107,049 | 110,838 | 0 | 110,838 |
| Bond Issue Expense Fire Equipment | 0 | 0 | 0 | 0 |
| Escrow Agent Fees | 4,721 | 3,842 | 0 | 3,842 |
| Total Expenditures | \$ 175,922 | 420,246 | 0 | 420,246 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1200 - VAF Street Equipment | 287,717 | 299,129 | 0 | 299,129 |
| Transfer from Fund 1200 - VAF Fire Equipment | 126,264 | 131,272 | 0 | 131,272 |
| Transfer To Fund 3613 - NMFA Street Loans | 0 | (480,250) | 0 | (480,250) |
| Total Other Financing Sources (Uses) | \$ 413,981 | (49,849) | 0 | (49,849) |
| ENDING BALANCE | \$ 679,327 | 211,232 | (24,400) | 186,832 |
| Required Debt Service Reserve | 186,526 | 186,526 | (186,526) | 0 |
| UN-RESERVED ENDING BALANCE | 492,801 | 24,706 | 162,126 | 186,832 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2006 NMFA Street Loans Debt Service Fund 3613 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,855,133 | 813,679 | | 813,679 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 23,343 | 15,000 | (13,070) | 1,930 |
| 570015 Net Incr (Decr) Fair Value Investment | 815 | 0 | (12,089) | (12,089) |
| 900100 - Loan Proceeds | 0 | 0 | | 0 |
| 900101 - Loan Premium | 0 | 5,115,000 | | 5,115,000 |
| 900100 - Loan Proceeds | 0 | 170,450 | | 170,450 |
| 900101 - Loan Premium | 0 | 1,975,000 | | 1,975,000 |
| | | 57,901 | | 57,901 |
| Total Revenues | \$ 24,158 | 7,333,351 | (25,159) | 7,308,192 |
| Total Resources | \$ 1,879,291 | 8,147,030 | (25,159) | 8,121,871 |
| EXPENDITURES | | | | |
| Interest on Bonds Street Projects | 225,424 | 73,392 | | 73,392 |
| Bond Redemption Street Projects | 597,479 | 0 | | 0 |
| Interest on Bonds Flood Projects | 86,702 | 28,227 | | 28,227 |
| Bond Redemption Flood Projects | 229,800 | 0 | | 0 |
| Escrow Agent Fees | 21,593 | 16,854 | (16,854) | 0 |
| Cost of Issuance | 0 | 47,987 | 26,720 | 74,707 |
| Pmt To Refunded Bond Escrow | 0 | 8,054,432 | | 8,054,432 |
| Total Expenditures | \$ 1,160,998 | 8,220,892 | 9,866 | 8,230,758 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2751 - Sonoma Ranch Spec | 0 | 0 | | 0 |
| Transfer from Fund 3612 - NMFA Equipment Loans | 0 | 480,250 | | 480,250 |
| Transfer from Fund 4202 - Sales Tax Street Maint. | 85,847 | 0 | | 0 |
| Transfer from Fund 4400 - Flood Control | 9,539 | 0 | | 0 |
| Transfer To Fund 3275 - 2010A Street DS | 0 | 0 | (267,901) | (267,901) |
| Transfer To Fund 3277 - 2010 Flood Control DS | 0 | 0 | (103,462) | (103,462) |
| Total Other Financing Sources (Uses) | \$ 95,386 | 480,250 | (371,363) | 108,887 |
| ENDING BALANCE | \$ 813,679 | 406,388 | (406,388) | 0 |
| Required Debt Service Reserve | 920,000 | 920,000 | (920,000) | 0 |
| UN-RESERVED ENDING BALANCE | (106,321) | (513,612) | 513,612 | 0 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2007 Convention Center Debt Service Fund 3614 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,863,426 | 1,868,407 | | 1,868,407 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 4,851 | 519 | 231 | 750 |
| 570015 Net Incr (Decr) Fair Value Investment | 130 | 0 | 427 | 427 |
| 900100 - Loan Proceeds | 0 | 24,330,000 | 0 | 24,330,000 |
| 900101 - Loan Premium | | 1,689,767 | | 1,689,767 |
| Total Revenues | \$ 4,981 | 26,020,286 | 658 | 26,020,944 |
| Total Resources | \$ 1,868,407 | 27,888,693 | 658 | 27,889,351 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 703,976 | 0 | | 0 |
| Bond/Note Interest | 1,093,459 | 0 | | 0 |
| Bond/Admin. Fee | 65,890 | 0 | | 0 |
| Debt Issuance Cost | 0 | 266,104 | (12,824) | 253,280 |
| Pmt To Refunded Bond Escrow | 0 | (26,020,262) | 52,040,524 | 26,020,262 |
| Total Expenditures | \$ 1,863,325 | (25,754,158) | 52,027,700 | 26,273,542 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2710 - CVB | 0 | 0 | | 0 |
| Transfer from Fund 2820 - Lodger's Tax | 708,355 | 0 | | 0 |
| Transfer from Fund 2825 - Las Cruces Center Fee | 1,154,970 | 0 | | 0 |
| Transfer To Fund 3280 - 2010 Convention Ceter DS | 0 | 0 | (25,509) | (25,509) |
| Transfer To Fund 3281 - 2010 Convention Ceter RES | 0 | (1,590,300) | | (1,590,300) |
| Total Other Financing Sources (Uses) | \$ 1,863,325 | (1,590,300) | (25,509) | (1,615,809) |
| ENDING BALANCE | \$ 1,868,407 | 52,052,551 | (52,052,551) | 0 |
| Required Debt Service Reserve | 1,861,565 | 1,861,565 | (1,861,565) | 0 |
| UN-RESERVED ENDING BALANCE | 6,842 | 50,190,986 | (50,190,986) | 0 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2007 NMFA Street Loans Debt Service Fund 3615 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 396,797 | 386,310 | | 386,310 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 2,571 | 1,000 | (766) | 234 |
| 570015 Net Incr (Decr) Fair Value Investment | 624 | 0 | 127 | 127 |
| Other Sources - Loan Proceeds | 0 | 0 | | 0 |
| 900100 Bond Proceeds | 0 | 1,210,000 | | 1,210,000 |
| 900101 Bond Premium | 0 | 42,965 | | 42,965 |
| Total Revenues | \$ 3,195 | 1,253,965 | (639) | 1,253,326 |
| Total Resources | \$ 399,992 | 1,640,275 | (639) | 1,639,636 |
| EXPENDITURES | | | | |
| Bond/Note Principal | \$ 150,000 | 0 | | 0 |
| Bond/Note Interest | 62,655 | 19,945 | | 19,945 |
| Escrow Agent Fees | 4,325 | 0 | | 0 |
| Cost of Issuance | 0 | 12,750 | | 12,750 |
| Pmt To Refunded Bond Escrow | 0 | 1,580,000 | | 1,580,000 |
| Total Expenditures | \$ 216,980 | 1,612,695 | 0 | 1,612,695 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 4202 - Sales Tax Street Maint. | 203,298 | 0 | | 0 |
| Transfer To Fund 3275 - 2010A Street DS | 0 | 0 | (26,941) | (26,941) |
| Total Other Financing Sources (Uses) | \$ 203,298 | 0 | (26,941) | (26,941) |
| ENDING BALANCE | \$ 386,310 | 27,580 | (27,580) | 0 |
| Required Debt Service Reserve | 360,000 | 360,000 | (360,000) | 0 |
| UN-RESERVED ENDING BALANCE | 26,310 | (332,420) | 332,420 | 0 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2007 NMFA Fire Equipment Loans Debt Service Fund 3616 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 109,358 | 104,452 | | 104,452 |
| Revenues | | | | |
| 570010 Interest on Investments | 1,401 | 0 | 160 | 160 |
| 570015 Net Incr (Decr) Fair Value Investment | 392 | 0 | (155) | (155) |
| Loan Proceeds | 0 | 0 | | 0 |
| Total Revenues | \$ 1,793 | 0 | 5 | 5 |
| Total Resources | \$ 111,151 | 104,452 | 5 | 104,457 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 101,920 | 105,663 | | 105,663 |
| Bond/Note Interest | 28,259 | 26,498 | (1,740) | 24,758 |
| Escrow Agent Fees | 1,995 | 0 | 1,741 | 1,741 |
| XXXXX Escrow Agent Fees | 0 | 0 | 0 | 0 |
| Total Expenditures | \$ 132,174 | 132,161 | 1 | 132,162 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1200 - VAF | 125,475 | 131,256 | | 131,256 |
| Total Other Financing Sources (Uses) | \$ 125,475 | 131,256 | 0 | 131,256 |
| ENDING BALANCE | \$ 104,452 | 103,547 | 4 | 103,551 |
| Required Debt Service Reserve | 89,660 | 89,660 | | 89,660 |
| UN-RESERVED ENDING BALANCE | 14,792 | 13,887 | 4 | 13,891 |

*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 | |
|--|----------------------|-----------------------|--------------------------|------------------------|
| 2007 NMFA Street Equipment Loans Debt Service Fund 3617 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 40,103 | 39,212 | | 39,212 |
| Revenues | | | | |
| 570010 Interest on Investments | 553 | 150 | 225 | 375 |
| 570015 Net Incr (Decr) Fair Value Investment | 159 | 0 | (1,172) | (1,172) |
| Loan Proceeds | 0 | 0 | | 0 |
| Total Revenues | \$ 712 | 150 | (947) | (797) |
| Total Resources | \$ 40,815 | 39,362 | (947) | 38,415 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 41,859 | 43,336 | 0 | 43,336 |
| Bond/Note Interest | 9,342 | 8,530 | (582) | 7,948 |
| Escrow Agent Fees | 687 | 0 | 582 | 582 |
| Total Expenditures | \$ 51,888 | 51,866 | 0 | 51,866 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1200 - VAF | 50,285 | 51,476 | 500 | 51,976 |
| Total Other Financing Sources (Uses) | \$ 50,285 | 51,476 | 500 | 51,976 |
| ENDING BALANCE | \$ 39,212 | 38,972 | (447) | 38,525 |
| Required Debt Service Reserve | 33,624 | 33,624 | | 33,624 |
| UN-RESERVED ENDING BALANCE | 5,588 | 5,348 | (447) | 4,901 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2008 NMFA Griggs/Walnut Plume Debt Service Fund 3618 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 90,361 | 175,354 | | 175,354 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 2,446 | 500 | 2,500 | 3,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 865 | 0 | (8,915) | (8,915) |
| Other Sources - Loan Proceeds | | | | |
| Total Revenues | \$ 3,311 | 500 | (6,415) | (5,915) |
| Total Resources | \$ 93,672 | 175,854 | (6,415) | 169,439 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 0 | 0 | | 0 |
| Bond/Note Interest | 0 | 70,701 | | 70,701 |
| Bond/Admin. Fee | | | | |
| Total Expenditures | \$ 0 | 70,701 | 0 | 70,701 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2800 - Environmental GRT | 81,682 | 62,147 | | 62,147 |
| Total Other Financing Sources (Uses) | \$ 81,682 | 62,147 | 0 | 62,147 |
| ENDING BALANCE | \$ 175,354 | 167,300 | (6,415) | 160,885 |
| Required Debt Service Reserve | 70,701 | 70,701 | | 70,701 |
| UN-RESERVED ENDING BALANCE | 104,653 | 96,599 | (6,415) | 90,184 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2008 NMFA Flood Control Debt Service Fund 3619 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 657,560 | 653,136 | | 653,136 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 9,627 | 2,800 | 3,200 | 6,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 2,592 | 0 | (17,900) | (17,900) |
| Other Sources - Loan Proceeds | 0 | 0 | | 0 |
| Total Revenues | \$ 12,219 | 2,800 | (14,700) | (11,900) |
| Total Resources | \$ 669,779 | 655,936 | (14,700) | 641,236 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 567,595 | 564,344 | 16,208 | 580,552 |
| Bond/Note Interest | 131,475 | 134,334 | (15,815) | 118,519 |
| Bond/Admin. Fee | | | | |
| Total Expenditures | \$ 699,070 | 698,678 | 393 | 699,071 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 4400 - Flood Control Cap Imp | 682,427 | 574,063 | 8,081 | 582,144 |
| Total Other Financing Sources (Uses) | \$ 682,427 | 574,063 | 8,081 | 582,144 |
| ENDING BALANCE | \$ 653,136 | 531,321 | (7,012) | 524,309 |
| Required Debt Service Reserve | 456,383 | 456,383 | | 456,383 |
| UN-RESERVED ENDING BALANCE | 196,753 | 74,938 | (7,012) | 67,926 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2008 NMFA Parking Deck Debt Service Fund 3623 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 29,338 | 37,073 | | 37,073 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 5,942 | 1,800 | 2,200 | 4,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 2,179 | 0 | (14,100) | (14,100) |
| Other Sources - Loan Proceeds | 0 | 0 | | 0 |
| Total Revenues | \$ 8,121 | 1,800 | (11,900) | (10,100) |
| Total Resources | \$ 37,459 | 38,873 | (11,900) | 26,973 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 249,890 | 500,000 | | 500,000 |
| Bond/Note Interest | 232,496 | 222,500 | | 222,500 |
| Bond/Admin. Fee | | | | |
| Total Expenditures | \$ 482,386 | 722,500 | 0 | 722,500 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1500 - Gross Receipts Tax Income | 482,000 | 765,276 | 196,293 | 961,569 |
| Total Other Financing Sources (Uses) | \$ 482,000 | 765,276 | 196,293 | 961,569 |
| ENDING BALANCE | \$ 37,073 | 81,649 | 184,393 | 266,042 |
| Required Debt Service Reserve | 0 | 0 | | 0 |
| UN-RESERVED ENDING BALANCE | 37,073 | 81,649 | 184,393 | 266,042 |

*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 | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| 2010 NMFA Fire Apparatus Fund 3625 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| Revenues | | | | |
| 570010 Interest on Investments | 0 | 0 | 480 | 480 |
| 570015 Net Incr (Decr) Fair Value Investment | 0 | 0 | (1,830) | (1,830) |
| Other Sources - Loan Proceeds | | | | 0 |
| 900100 Bond Proceeds | 0 | 0 | | 0 |
| 900101 Bond Premium | 0 | 0 | | 0 |
| Total Revenues | \$ 0 | 0 | (1,350) | (1,350) |
| Total Resources | \$ 0 | 0 | (1,350) | (1,350) |
| EXPENDITURES | | | | |
| Bond/Note Principal | 0 | 82,800 | (79,985) | 2,815 |
| Bond/Note Interest | 0 | 52,200 | (30,297) | 21,903 |
| Escrow Agent Fees | 0 | 0 | | 0 |
| Cost of Issuance | 0 | 0 | | 0 |
| Pmt Bond Escrow Refund | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 135,000 | (110,282) | 24,718 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1200 - Vehicle Acquisition | 0 | 135,000 | 0 | 135,000 |
| Total Other Financing Sources (Uses) | \$ 0 | 135,000 | 0 | 135,000 |
| ENDING BALANCE | \$ 0 | 0 | 108,932 | 108,932 |
| Required Debt Service Reserve | 0 | 0 | | 0 |
| UN-RESERVED ENDING BALANCE | \$ 0 | 0 | 108,932 | 108,932 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|----------------------|-----------------------|--------------------------|------------------------|
| HUD Section 108 (Museum of Nature & Science) Fund 3810 | Finance | | Debt Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | FY 2010/11 Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| Revenues | | | | |
| 570010 Interest on Investments | \$ 0 | 0 | 0 | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 0 | 0 | 0 | 0 |
| Total Revenues | \$ 0 | 0 | 0 | 0 |
| Total Resources | \$ 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | |
| Bond/Note Principal | 0 | 0 | | 0 |
| Bond/Note Interest | 0 | 36,578 | 0 | 36,578 |
| Bond/Admin. Fee | | | | |
| Total Expenditures | \$ 0 | 36,578 | 0 | 36,578 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General Fund | 0 | 12,232 | (12,232) | 0 |
| Transfer from Fund 2000 - CDBG | 0 | 36,578 | 0 | 36,578 |
| Total Other Financing Sources (Uses) | \$ 0 | 48,810 | (12,232) | 36,578 |
| ENDING BALANCE | \$ 0 | 12,232 | (12,232) | 0 |
| Required Debt Service Reserve | 0 | 0 | 0 | 0 |
| UN-RESERVED ENDING BALANCE | 0 | 12,232 | (12,232) | 0 |

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

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| Griggs / Walnut Plume Project (NMFA Loan) Fund 4025 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| REVENUES | | | | |
| 900200 Loan Proceeds | 187,874 | 3,535,000 | 2,835,675 | 6,370,675 |
| Total Revenues | \$ 187,874 | 3,535,000 | 2,835,675 | 6,370,675 |
| Total Resources | \$ 187,874 | 3,535,000 | 2,835,675 | 6,370,675 |
| EXPENDITURES | | | | |
| Personnel | \$ 0 | 0 | | 0 |
| Major Projects | 187,874 | 3,500,000 | 2,835,675 | 6,335,675 |
| Debt Issuance Cost | 0 | 35,000 | | 35,000 |
| Total Expenditures | \$ 187,874 | 3,535,000 | 2,835,675 | 6,370,675 |
| ENDING BALANCE | \$ 0 | 0 | 0 | 0 |

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|-----------------|------------------------|
| Flood Control Fund 4400 | Public Works | | Capital Project | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 2,900,932 | 3,710,845 | | 3,710,845 |
| REVENUES | | | | |
| 511020 Property Tax - Flood Control | \$ 3,724,715 | 3,888,155 | | 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 |
| Total Revenues | \$ 3,848,987 | 3,958,155 | 0 | 3,958,155 |
| Total Resources | \$ 6,749,919 | 7,669,000 | 0 | 7,669,000 |
| EXPENDITURES | | | | |
| 44226010 Admin Charge for Tax Collection | \$ 37,247 | 38,765 | | 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 | 100,000 | | 100,000 |
| 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 | 59,526 | | 59,526 |
| 70M53 Drainage Channel N of Veteran's Park | 0 | 204,116 | | 204,116 |
| 70M70 Jefferson Roadway Improvements | 55,005 | 200,000 | | 200,000 |
| 70V01 Las Cruces Dam | (55,048) | 272,491 | | 272,491 |
| 70712 Sonoma South Fork Arroyo | 817 | 0 | | 0 |
| 70Y02 Telshor Lohman | 38,003 | 60,544 | | 60,544 |
| 70Z01 MAP Match | 0 | 55,862 | | 55,862 |
| 44806020 Capital Equipment - Storm Drain Camera | 70,718 | 0 | | 0 |
| 70410 Flood Channels | (3,747) | 7,267 | | 7,267 |
| 70430 Sonoma N. Hwy 70 | 0 | 100,000 | | 100,000 |
| 70432 Bruins Lane Rehab | 0 | 187,500 | | 187,500 |
| 70433 North Valley/Tashiro | 0 | 358,000 | | 358,000 |
| 70P10 NMEMNRD Recreational Trails Match | 0 | 125,116 | | 125,116 |
| 60817 Downtown North | 0 | 567,131 | | 567,131 |
| 44806020 Capital Equipment - Vector Truck | 0 | 444,000 | | 444,000 |
| Total Expenditures | \$ 972,939 | 3,574,788 | 0 | 3,574,788 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

Page 2 of 2

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|-----------------|------------------------|
| Flood Control Fund 4400 | Public Works | | Capital Project | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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) | 0 | | 0 |
| Transfer to Fund 3277 - 2010B GRT Bonds | 0 | (933,011) | | (933,011) |
| Transfer to Fund 3613 - NMFA Street Loans | (9,539) | 0 | | 0 |
| Transfer to Fund 3619 - NMFA E. Mesa 125-Acre Pond | (682,427) | (574,063) | (16,208) | (590,271) |
| Transfer to Fund 4205 - Special Street Projects | 0 | (800,000) | | (800,000) |
| Total Other Financing Sources (Uses) | \$ (2,066,135) | (3,829,467) | (16,208) | (3,845,675) |
| ENDING BALANCE | \$ 3,710,845 | 264,745 | (16,208) | 248,537 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|-----------------------------|----------------------|-----------------------|-----------------|------------------------|
| NMFA Equipment Fund 4613 | Various | | Capital Project | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 822,232 | 777 | | 777 |
| REVENUES | | | | |
| 570010 Investment Income | \$ 545 | 0 | | 0 |
| 33002 Loan Proceeds | 0 | 900,000 | 38,875 | 938,875 |
| Total Revenues | \$ 545 | 900,000 | 38,875 | 938,875 |
| Total Resources | \$ 822,777 | 900,777 | 38,875 | 939,652 |
| EXPENDITURES | | | | |
| 33001 Fire Pumpers | \$ 822,000 | 0 | | 0 |
| 33002 Fire Apparatus | 0 | 889,684 | 13,841 | 903,525 |
| Debt Issuance Cost | 0 | 10,316 | 25,034 | 35,350 |
| Total Expenditures | \$ 822,000 | 900,000 | 38,875 | 938,875 |
| ENDING BALANCE | \$ 777 | 777 | 0 | 777 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ (57,409) | (124,990) | 0 | (124,990) |
| REVENUES | | | | |
| 589800 Reimbursed from RGNGA | \$ 810,587 | 1,000,000 | | 1,000,000 |
| 570010 Investment Income | (66,347) | (45,000) | | (45,000) |
| 590020 Sale of Property | 0 | | | 0 |
| 570015 Net Incr(Decr) Fair Value Investment | (2,772) | 0 | | 0 |
| 58XXXX Administrative Service Charges | 8,051,507 | 9,373,084 | 264,070 | 9,637,154 |
| 591010 Rental/Lease Income | 38,580 | 0 | | 0 |
| 592001 Other Revenue | (315) | 0 | | 0 |
| Total Revenues | \$ 8,831,240 | 10,328,084 | 264,070 | 10,592,154 |
| Total Resources | \$ 8,773,831 | 10,203,094 | 264,070 | 10,467,164 |
| EXPENDITURES | | | | |
| Personnel Expenses | \$ 4,396,307 | 5,028,329 | 49,199 | 5,077,528 |
| Operating Expenses | 3,830,859 | 5,306,775 | 56,859 | 5,363,634 |
| Depreciation Expense | 16,930 | 20,000 | 7,300 | 27,300 |
| Capital Outlay | | 36,062 | | 36,062 |
| Total Expenditures | \$ 8,244,096 | 10,391,166 | 113,358 | 10,504,524 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 5373 - Water Wells Fund | \$ 0 | 0 | 10,060 | 10,060 |
| Transfer to Fund 5160 - Equipment Reserve Fund | (671,655) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | \$ (671,655) | 0 | 10,060 | 10,060 |
| Ending Balance With Non-cash Expenses | \$ (141,920) | (188,072) | 160,772 | (27,300) |
| Plus: Non-cash Expenses & Other Adjustments | 16,930 | 20,000 | 7,300 | 27,300 |
| Adjustment due to change in accruals | | | | |
| ENDING BALANCE | \$ (124,990) | (168,072) | 168,072 | 0 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 2,018,087 | 1,468,325 | | 1,468,325 |
| REVENUES | | | | |
| 541201 Natural Gas Sales Org 52520010 | \$ 8,625,815 | 9,260,896 | | 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 | 1,500,000 | | 1,500,000 |
| 560100 Contribution from Developers | 49,896 | 120,000 | | 120,000 |
| 570010 Interest on Investment | 25,093 | 15,000 | | 15,000 |
| 570015 Net Incr(Decr) in Fair Value of Investments | 3,846 | 0 | | 0 |
| 592001 Other Reimbursed Expenses | 7,912 | 10,000 | | 10,000 |
| Total Revenue | \$ 11,001,073 | 11,545,844 | 0 | 11,545,844 |
| Total Resources | \$ 13,019,160 | 13,014,169 | 0 | 13,014,169 |
| EXPENDITURES | | | | |
| Personnel Services | \$ 3,144,276 | 3,491,454 | | 3,491,454 |
| Operating Expenses | 6,097,318 | 6,978,207 | 115,042 | 7,093,249 |
| Depreciation Expense | 1,609,186 | 1,617,000 | | 1,617,000 |
| Capital Outlay | 1,609,185 | 0 | | 0 |
| Total Expenditures | \$ 12,459,965 | 12,086,661 | 115,042 | 12,201,703 |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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) |
| Total Other Financing Sources (Uses) | \$ (1,254,400) | (1,154,400) | 0 | (1,154,400) |
| ENDING BALANCE With Non-cash Expenses | \$ (695,205) | (226,892) | (115,042) | (341,934) |
| Other Changes in Cash | | | | |
| Adjustment due to change in accruals | 1,705,550 | | | |
| Plus: Non-cash Revenue/Expenses | 1,559,290 | 1,497,000 | 0 | 1,497,000 |
| ENDING CASH BALANCE WITHOUT COG | \$ 2,569,635 | 1,270,108 | (115,042) | 1,155,066 |
| COST OF GAS | | | | |
| 541201 Cost of Gas Sales Org 5200 | \$ 13,793,571 | 23,473,732 | (9,100,000) | 14,373,732 |
| 541912 Provision for Uncollectible Accounts - COG | (200,327) | (176,053) | | (176,053) |
| Less: | | | | |
| Cost of Gas | 14,422,689 | 22,828,204 | (9,100,000) | 13,728,204 |
| Cost of Gas PILT-Franchise | 271,865 | 469,475 | | 469,475 |
| ENDING CASH BALANCE COG ONLY | \$ (1,101,310) | 0 | 0 | 0 |
| ENDING CASH BALANCE WITH COG | \$ 1,468,325 | 1,270,108 | (115,042) | 1,155,066 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 5,963,148 | 6,449,975 | 0 | 6,449,975 |
| REVENUES | | | | |
| 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 |
| Total Revenues | \$ 148,379 | 152,682 | 0 | 152,682 |
| Total Resources | \$ 6,111,527 | 6,602,657 | 0 | 6,602,657 |
| EXPENDITURES | | | | |
| Operating Capital | 1,616 | 153,557 | | 153,557 |
| Major Projects | 659,936 | 6,399,294 | 246,874 | 6,646,168 |
| Total Expenditures | \$ 661,552 | 6,552,851 | 246,874 | 6,799,725 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 5200 - Gas Operating Fund | \$ 1,000,000 | 1,000,000 | | 1,000,000 |
| Total Other Financing Sources (Uses) | \$ 1,000,000 | 1,000,000 | 0 | 1,000,000 |
| ENDING BALANCE With Non-Cash Expense | \$ 6,449,975 | 1,049,806 | (246,874) | 802,932 |
| Plus: Non-Cash Expenses | 0 | 0 | 0 | 0 |
| ENDING BALANCE | \$ 6,449,975 | 1,049,806 | (246,874) | 802,932 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|------------|------------------------|
| Water Operations Fund 5300 | Utilities | | Enterprise | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 2,027,137 | 2,762,015 | 0 | 2,762,015 |
| REVENUES | | | | |
| 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 |
| Total Revenues | \$ 11,383,588 | 11,923,524 | 0 | 11,923,524 |
| Total Resources | \$ 13,410,725 | 14,685,539 | 0 | 14,685,539 |
| OPERATIONAL EXPENDITURES | | | | |
| Personnel Services | \$ 2,514,254 | 2,469,504 | 166,800 | 2,636,304 |
| Operating Expenses | 6,949,609 | 8,098,372 | 519,400 | 8,617,772 |
| Debt Service | 199,181 | 1,279,554 | 15,636 | 1,295,190 |
| Depreciation Expense | 1,631,772 | 1,678,900 | | 1,678,900 |
| Water Impact Fees - Rates Contribution | 262,340 | 317,000 | | 317,000 |
| Debt Issuance Cost | 0 | 1,182 | 7,230 | 8,412 |
| Capital Outlay | 13,689 | 9,241 | | 9,241 |
| Total Operational Expenditures | \$ 11,570,845 | 13,853,753 | 709,066 | 14,553,578 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2800 - Environmental Gross Receipts | \$ 229,995 | 308,603 | | 308,603 |
| Transfer from Fund 5200 - Gas Fund | 0 | 0 | | 0 |
| 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 5305 - Water Contingency Fund | 0 | 0 | | 0 |
| Transfer to Fund 5320 - Water Rights Acquisition Fund | 0 | (96,887) | | (96,887) |
| Transfer to Fund 5331 - Water 2009 Bond DS | 0 | (54,364) | | (54,364) |
| Transfer to Fund 5350 - Water Capital Imp Fund | (344,774) | (894,774) | | (894,774) |
| Transfer to Fund 5360 - Water Equipment Reserve | 0 | 0 | | 0 |
| Total Other Financing Sources (Uses) | \$ 635,221 | (837,422) | 0 | (837,422) |
| ENDING BALANCE With Non-cash Expenses | \$ 2,475,101 | (5,636) | (709,066) | (705,461) |
| Adjustment due to change in accruals & other adj. | (959,733) | 0 | 0 | 0 |
| Non-cash Revenue/Expenses | 1,246,647 | 1,178,900 | 0 | 1,178,900 |
| ENDING BALANCE | \$ 2,762,015 | 1,173,264 | (709,066) | 473,439 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 336,421 | 1,196,547 | 0 | 1,196,547 |
| REVENUES | | | | |
| 541331 Water Impact Fees - Developers | \$ 681,402 | 737,920 | | 737,920 |
| 541332 Water Impact Fees - Customer Surcharge | 154,365 | 155,000 | | 155,000 |
| 541333 Water Dev Charges - Rates Contribution | 262,147 | 232,500 | | 232,500 |
| 570010 Interest on Investment | 39,147 | 44,042 | | 44,042 |
| 570015 Net Incr(Decr) Fair Value of Investment | 870 | 1,000 | | 1,000 |
| 570110 Interest A/R Other | 71,745 | 75,000 | | 75,000 |
| 900100 Bond Proceeds | 0 | 14,655,600 | | 14,655,600 |
| Total Revenues | \$ 1,209,676 | 15,901,062 | 0 | 15,901,062 |
| Total Resources | \$ 1,546,097 | 17,097,609 | 0 | 17,097,609 |
| EXPENDITURES | | | | |
| Operating | \$ 133,733 | 315,346 | | 315,346 |
| Debt Service | 2,413,460 | 2,635,841 | | 2,635,841 |
| Depreciation Expense | 355,143 | 360,500 | 15,591 | 376,091 |
| Capital | 0 | 0 | | 0 |
| Debt Issuance Cost | 0 | 69,715 | | 69,715 |
| Total Expenditures | \$ 2,902,336 | 3,381,402 | 15,591 | 3,396,993 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 5374 - Water 2005 Bond | \$ 0 | 0 | | 0 |
| Transfer from Fund 5401 - Wastewater Development | 1,845,585 | 1,477,593 | | 1,477,593 |
| Total Other Financing Sources (Uses) | \$ 1,845,585 | 1,477,593 | 0 | 1,477,593 |
| ENDING BALANCE With Non-cash Transactions | \$ 489,346 | 15,193,800 | (15,591) | 15,178,209 |
| Plus: Other Accounting Adjustments | 352,058 | | | |
| Plus: Non-cash Expenses | 355,143 | 360,500 | 15,591 | 376,091 |
| ENDING BALANCE | \$ 1,196,547 | 15,554,300 | 0 | 15,554,300 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| 2010 Water Bond - Debt Service Fund 5332 | Utilities | | Special Revenue | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | 0 | 0 |
| REVENUES | | | | |
| 570010 Interest on Investment | 0 | 0 | | 0 |
| 570015 Net Change in Fair Value | 0 | 0 | | 0 |
| Total Revenues | \$ 0 | 0 | 0 | 0 |
| Total Resources | \$ 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | |
| 800100 Bond Interest | \$ 0 | 0 | 43,917 | 43,917 |
| 800200 Bond Principal | 0 | 0 | 5,999 | 5,999 |
| Total Expenditures | \$ 0 | 0 | 49,916 | 49,916 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 0 |
| ENDING BALANCE With Non-cash Transactions | \$ 0 | 0 | (49,916) | (49,916) |
| Plus: Other Accounting Adjustments | | 639,781 | | 639,781 |
| ENDING BALANCE | \$ 0 | 639,781 | (49,916) | 589,865 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,565,053 | 889,472 | 0 | 889,472 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 26,266 | 28,195 | | 28,195 |
| 570015 Net Incr/Decr Fair Value Investment | 2,037 | 3,133 | | 3,133 |
| Total Revenues | \$ 28,303 | 31,328 | 0 | 31,328 |
| Total Resources | \$ 1,593,356 | 920,800 | 0 | 920,800 |
| EXPENDITURES | | | | |
| Operating Capital | \$ 1,616 | 556,491 | | 556,491 |
| Major Projects | 1,047,042 | 756,828 | 246,874 | 1,003,702 |
| Total Expenditures | \$ 1,048,658 | 1,313,319 | 246,874 | 1,560,193 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 5300 - Water Operating Fund | \$ 344,774 | 894,774 | | 894,774 |
| Transfer from Fund 5373 - Water Wells Fund | 0 | 0 | 8,494 | 8,494 |
| Total Other Financing Sources (Uses) | \$ 344,774 | 894,774 | 8,494 | 903,268 |
| ENDING BALANCE With Non-Cash Expense | \$ 889,472 | 502,255 | (238,380) | 263,875 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,096,093 | 1,118,889 | 0 | 1,118,889 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 21,203 | 20,000 | | 20,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 3,857 | 5,225 | | 5,225 |
| 590020 Sale of Property/Material | 0 | 0 | | 0 |
| Total Revenues | \$ 25,060 | 25,225 | 0 | 25,225 |
| Total Resources | \$ 1,121,153 | 1,144,114 | 0 | 1,144,114 |
| EXPENDITURES | | | | |
| Equipment | \$ 2,264 | 0 | 200,000 | 200,000 |
| Depreciation | 150,452 | 146,100 | | 146,100 |
| Total Expenditures | \$ 152,716 | 146,100 | 200,000 | 346,100 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 5300 - Water Operating Fund | | | | |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 0 |
| ENDING BALANCE With Non-Cash Expense | \$ 968,437 | 998,014 | (200,000) | 798,014 |
| Plus: Non-Cash Expense | 150,452 | 146,100 | 0 | 146,100 |
| ENDING CASH BALANCE | \$ 1,118,889 | 1,144,114 | (200,000) | 944,114 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|-----------------|------------------------|
| Water Well Projects (DFA Grant) Fund 5373 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 18,554 | 18,554 | | 18,554 |
| REVENUES | | | | |
| 552003 NM Department of Finance | \$ 0 | 0 | | 0 |
| Total Revenues | \$ 0 | 0 | 0 | 0 |
| Total Resources | \$ 18,554 | 18,554 | 0 | 18,554 |
| EXPENDITURES | | | | |
| Major Projects | \$ 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 5100 - Shared Services Fund | \$ | | (10,060) | (10,060) |
| Transfer To Fund 5350 - Water Cap. Impr. Fund | | | (8,494) | (8,494) |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | (18,554) | (18,554) |
| ENDING BALANCE With Non-Cash Expense | \$ 18,554 | 18,554 | (18,554) | 0 |
| Plus: Non-Cash Expense | 0 | 0 | 0 | 0 |
| ENDING CASH BALANCE | \$ 18,554 | 18,554 | (18,554) | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|-----------------|------------------------|
| Water Weel 46 - Debt Service Fund 5382 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 29,793 | 30,238 | | 30,238 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 401 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 44 | 0 | | |
| Total Revenues | \$ 445 | 0 | 0 | 0 |
| Total Resources | \$ 30,238 | 30,238 | 0 | 30,238 |
| EXPENDITURES | | | | |
| Major Projects | \$ 0 | 0 | 520 | 520 |
| Total Expenditures | \$ 0 | 0 | 520 | 520 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 5342 - 2010 Water Bond Res. Fund | \$ | (22,568) | | (22,568) |
| Total Other Financing Sources (Uses) | \$ 0 | (22,568) | 0 | (22,568) |
| ENDING BALANCE With Non-Cash Expense | \$ 30,238 | 7,670 | (520) | 7,150 |
| Plus: Non-Cash Expense | 0 | 0 | 0 | 0 |
| ENDING CASH BALANCE | \$ 30,238 | 7,670 | (520) | 7,150 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|-----------------|------------------------|
| Water NMFA Loan DS Fund 5387 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 237,761 | 238,998 | | 238,998 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 1,100 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 137 | 0 | | |
| Total Revenues | \$ 1,237 | 0 | 0 | 0 |
| Total Resources | \$ 238,998 | 238,998 | 0 | 238,998 |
| EXPENDITURES | | | | |
| Bond/Note Interest | \$ 0 | 0 | 18,392 | 18,392 |
| Bond/Note Principal | 0 | 0 | 0 | 0 |
| Total Expenditures | \$ 0 | 0 | 18,392 | 18,392 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 5342 - 2010 Water Bond Res. Fund | \$ | (226,127) | | (226,127) |
| Total Other Financing Sources (Uses) | \$ 0 | (226,127) | 0 | (226,127) |
| ENDING BALANCE With Non-Cash Expense | \$ 238,998 | 12,871 | (18,392) | (5,521) |
| Plus: Other Accounting Adjustments | 0 | 0 | 0 | 5,521 |
| ENDING CASH BALANCE | \$ 238,998 | 12,871 | (18,392) | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|-----------------|------------------------|
| 2007 Water NMFA DS Fund 5388 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 1,277,761 | 1,283,494 | | 1,283,494 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 4,924 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 809 | 0 | | 0 |
| Total Revenues | \$ 5,733 | 0 | 0 | 0 |
| Total Resources | \$ 1,283,494 | 1,283,494 | 0 | 1,283,494 |
| EXPENDITURES | | | | |
| Bond/Note Interest | \$ 0 | 0 | 114,729 | 114,729 |
| Bond/Note Principal | 0 | 0 | 0 | 0 |
| Total Expenditures | \$ 0 | 0 | 114,729 | 114,729 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 5342 - 2010 Water Bond Res. Fund | \$ | (1,250,882) | | (1,250,882) |
| Total Other Financing Sources (Uses) | \$ 0 | (1,250,882) | 0 | (1,250,882) |
| ENDING BALANCE With Non-Cash Expense | \$ 1,283,494 | 32,612 | (114,729) | (82,117) |
| Plus: Other Accounting Adjustments | 0 | 0 | 0 | 82,117 |
| ENDING CASH BALANCE | \$ 1,283,494 | 32,612 | (114,729) | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|---|--------------------------|-----------------------|------------|------------------------|
| Wastewater Operations Fund 5400 | Utilities | | Enterprise | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 3,000,126 | 3,932,136 | 0 | 3,932,136 |
| REVENUES | | | | |
| 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) | (53,154) | | (53,154) |
| 560100 Contributed From Developers | 374,796 | 500,000 | | 500,000 |
| 570010 Interest on Investment | 63,216 | 65,000 | | 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 |
| Total Revenues | \$ 9,973,027 | 10,519,620 | 0 | 10,519,620 |
| Total Resources | \$ 12,973,153 | 14,451,756 | 0 | 14,451,756 |
| OPERATIONAL EXPENDITURES | | | | |
| Personnel Services | \$ 2,558,944 | 2,562,963 | (30,000) | 2,532,963 |
| Operating Expenses | 4,203,724 | 4,924,025 | 63,866 | 4,987,891 |
| Debt Service | 948,896 | 1,054,580 | 9,078 | 1,063,658 |
| Depreciation Expense | 1,969,298 | 2,021,600 | (1,100) | 2,020,500 |
| Wastewater Impact Fees - Rates Contribution | 344,339 | 375,000 | | 375,000 |
| Debt Issuance Cost | 0 | 2,363 | | 2,363 |
| Total Operational Expenditures | \$ 10,025,201 | 10,940,531 | 41,844 | 10,982,375 |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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 5405 - WW Contingency | (100,000) | (100,000) | | (100,000) |
| Tsfr to Fund 5420 - WW Reclamation | 0 | (546,224) | | (546,224) |
| Tsfr to Fund 5450 - WW Capital Improvements | (1,216,524) | (2,216,524) | | (2,216,524) |
| Other Financing Sources (Uses) | \$ (650,000) | (2,618,616) | 0 | (2,618,616) |
| ENDING BALANCE | \$ 2,297,952 | 892,609 | (41,844) | 850,765 |
| Plus: Non-cash Revenue/Expenses | 1,594,502 | 1,521,600 | (1,100) | 1,520,500 |
| Other Adjustments | 39,682 | | | |
| ENDING OPERATING CASH BALANCE | \$ 3,932,136 | 2,414,209 | (42,944) | 2,371,265 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 5,934,494 | 4,731,787 | | 4,731,787 |
| REVENUES | | | | |
| 541431 Wastewater Impact Fees - Developers | \$ 618,629 | 619,000 | | 619,000 |
| 541432 Wastewater Impact Fees - Customer Surcharge | 124,278 | 125,000 | | 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 |
| Total Revenues | \$ 1,298,528 | 1,158,590 | 0 | 1,158,590 |
| Total Resources | \$ 7,233,022 | 5,890,377 | 0 | 5,890,377 |
| EXPENDITURES | | | | |
| Administrative Cost | \$ 62,709 | 170,093 | | 170,093 |
| Major Projects | 1,846,993 | 2,483,019 | | 2,483,019 |
| Debt Service | 1,189,675 | 1,174,863 | 13,096 | 1,187,959 |
| Depreciation Expense | 454,097 | 485,000 | | 485,000 |
| Total Expenditures | \$ 3,553,474 | 4,312,975 | 13,096 | 4,326,071 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 5320 - Water Rights Acq. Fund | \$ 0 | 471,053 | | 471,053 |
| Transfer to Fund 5301 - Water Development Fund | 0 | (1,477,593) | | (1,477,593) |
| Total Other Financing Sources (Uses) | \$ 0 | (1,006,540) | 0 | (1,006,540) |
| ENDING BALANCE With Non-cash Transactions | \$ 3,679,548 | 570,862 | (13,096) | 557,766 |
| Plus: Other Accounting Adjustments | 598,142 | 0 | 0 | 0 |
| Plus: Non-cash Expenses | 454,097 | 485,000 | 0 | 485,000 |
| ENDING BALANCE | \$ 4,731,787 | 1,055,862 | (13,096) | 1,042,766 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 148,889 | 89,285 | | 89,285 |
| REVENUES | | | | |
| 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 |
| Total Revenues | \$ (16,769) | 9,444,109 | 0 | 9,444,109 |
| Total Resources | \$ 132,120 | 9,533,394 | 0 | 9,533,394 |
| EXPENDITURES | | | | |
| 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 | 96,708 | 691,804 |
| Depreciation Expense | 155,860 | 440,500 | | 440,500 |
| Debt Issuance Cost | 0 | 44,901 | | 44,901 |
| Total Expenditures | \$ 767,234 | 1,630,971 | 96,708 | 1,727,679 |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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 |
| Other Financing Sources (Uses) | \$ 567,755 | 1,138,460 | 0 | 1,138,460 |
| ENDING BALANCE With Non-cash Transactions | \$ (67,359) | 9,040,883 | (96,708) | 8,944,175 |
| Other Accounting Adjustments | 784 | 0 | 0 | 0 |
| Plus: Non-cash Revenues/Expenses | 155,860 | 440,500 | 0 | 440,500 |
| ENDING BALANCE | \$ 89,285 | 9,481,383 | (96,708) | 9,384,675 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| 2010 Wastewater Debt Service Fund 5432 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 0 | 0 | | 0 |
| REVENUES | | | | |
| 570010 Interest on Investment | \$ 0 | 0 | | 0 |
| 570015 Net Inc (Decr) Fair Value Investment | 0 | 0 | | 0 |
| 900100 Bond Proceeds | 0 | 0 | | 0 |
| Total Revenues | \$ 0 | 0 | 0 | 0 |
| Total Resources | \$ 0 | 0 | 0 | 0 |
| EXPENDITURES | | | | |
| Bond/Note Interest | 0 | 0 | 58,800 | 58,800 |
| Bond/Note Principal | 0 | 0 | 31,276 | 31,276 |
| Debt Issuance Cost | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 90,076 | 90,076 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2800 - EGRT Fund | \$ 0 | 0 | | 0 |
| Transfer from Fund 5400 - Wastewater Operations Fund | 0 | 0 | | 0 |
| Transfer from Fund 5450 - Wastewater Capital Fund | 0 | 0 | | 0 |
| Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 0 |
| ENDING BALANCE With Non-cash Transactions | \$ 0 | 0 | (90,076) | (90,076) |
| Other Accounting Adjustments | 0 | 428,206 | 0 | 428,206 |
| Plus: Non-cash Revenues/Expenses | 0 | 0 | 0 | 0 |
| ENDING BALANCE | \$ 0 | 428,206 | (90,076) | 338,130 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 4,278,761 | 2,490,794 | | 2,490,794 |
| REVENUES | | | | |
| 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 |
| Total Revenues | \$ 175,682 | 100,124 | 0 | 100,124 |
| Total Resources | \$ 4,454,443 | 2,590,918 | 0 | 2,590,918 |
| EXPENDITURES | | | | |
| Operating Capital | \$ 216,392 | 250,000 | | 250,000 |
| Major Projects | 2,775,781 | 3,819,660 | 246,874 | 4,066,534 |
| Total Expenditures | \$ 2,992,173 | 4,069,660 | 246,874 | 4,316,534 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 2800 - Environmental GRT Fund | \$ 0 | 0 | | 0 |
| Transfer from Fund 5400 - Wastewater Operating Fund | 1,216,524 | 2,216,524 | | 2,216,524 |
| Transfer to Fund 5420 - WW Water Reclamation Fund | (188,000) | | | 0 |
| Total Other Financing Sources (Uses) | \$ 1,028,524 | 2,216,524 | 0 | 2,216,524 |
| ENDING BALANCE | \$ 2,490,794 | 737,782 | (246,874) | 490,908 |
| Non-cash Adjustment | 0 | 0 | 0 | 0 |
| ADJUSTED ENDING BALANCE | \$ 2,490,794 | 737,782 | (246,874) | 490,908 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| WW JHWWT R/Filter NMFA DS Fund 5483 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 37,193 | 37,630 | | 37,630 |
| REVENUES | | | | |
| 570010 Investment Income | \$ 386 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 51 | 0 | | 0 |
| Total Revenues | \$ 437 | 0 | 0 | 0 |
| Total Resources | \$ 37,630 | 37,630 | 0 | 37,630 |
| EXPENDITURES | | | | |
| Bond/Note Interest | \$ 0 | 0 | 2,422 | 2,422 |
| Bond/Note Principal | 0 | 0 | | 0 |
| Debt Issue Costs | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 2,422 | 2,422 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 5442 - 2010 WW Bond Rsv | \$ 0 | (30,286) | | (30,286) |
| Total Other Financing Sources (Uses) | \$ 0 | (30,286) | 0 | (30,286) |
| ENDING BALANCE | \$ 37,630 | 7,344 | (2,422) | 4,922 |
| Non-cash Adjustment | 0 | 0 | 0 | 0 |
| ADJUSTED ENDING BALANCE | \$ 37,630 | 7,344 | (2,422) | 4,922 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| WW Rebuilding Manholes NMFA DS Fund 5484 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 24,118 | 61,891 | | 61,891 |
| REVENUES | | | | |
| 570010 Investment Income | \$ 260 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 20 | 0 | | 0 |
| Total Revenues | \$ 280 | 0 | 0 | 0 |
| Total Resources | \$ 24,398 | 61,891 | 0 | 61,891 |
| EXPENDITURES | | | | |
| Bond/Note Interest | \$ 0 | 0 | 1,473 | 1,473 |
| Bond/Note Principal | 0 | 0 | | 0 |
| Debt Issue Costs | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 1,473 | 1,473 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer From Fund 5474 - WW Manhole Fund | \$ 37,493 | (19,753) | | (19,753) |
| Total Other Financing Sources (Uses) | \$ 37,493 | (19,753) | 0 | (19,753) |
| ENDING BALANCE | \$ 61,891 | 42,138 | (1,473) | 40,665 |
| Non-cash Adjustment | 0 | 0 | 0 | 0 |
| ADJUSTED ENDING BALANCE | \$ 61,891 | 42,138 | (1,473) | 40,665 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| 2007 WW Recl NMFA Debt Service Fund 5488 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 640,131 | 643,151 | | 643,151 |
| REVENUES | | | | |
| 570010 Investment Income | \$ 2,612 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 408 | 0 | | 0 |
| Total Revenues | \$ 3,020 | 0 | 0 | 0 |
| Total Resources | \$ 643,151 | 643,151 | 0 | 643,151 |
| EXPENDITURES | | | | |
| Bond/Note Interest | \$ 0 | 0 | 49,765 | 49,765 |
| Bond/Note Principal | 0 | 0 | | 0 |
| Debt Issue Costs | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 49,765 | 49,765 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer To Fund 5442 - 2010 WW Bond Rsv | \$ 0 | (612,300) | | (612,300) |
| Total Other Financing Sources (Uses) | \$ 0 | (612,300) | 0 | (612,300) |
| ENDING BALANCE | \$ 643,151 | 30,851 | (49,765) | (18,914) |
| Plus: Other Accounting Adjustments | 0 | 0 | 0 | 18,914 |
| ADJUSTED ENDING BALANCE | \$ 643,151 | 30,851 | (49,765) | 0 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|--------------------------|-----------------------|-----------------|------------------------|
| WW Rebuilding Manholes NMFA DS Fund 5489 | Utilities | | Capital Project | |
| | FY 2009/10 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 321,470 | 322,909 | | 322,909 |
| REVENUES | | | | |
| 570010 Investment Income | \$ 1,236 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 203 | 0 | | 0 |
| Total Revenues | \$ 1,439 | 0 | 0 | 0 |
| Total Resources | \$ 322,909 | 322,909 | 0 | 322,909 |
| EXPENDITURES | | | | |
| Bond/Note Interest | \$ 0 | 0 | 28,858 | 28,858 |
| Bond/Note Principal | 0 | 0 | | 0 |
| Debt Issue Costs | 0 | 0 | | 0 |
| Total Expenditures | \$ 0 | 0 | 28,858 | 28,858 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer From Fund 5474 - WW Manhole Fund | \$ 0 | (314,631) | | (314,631) |
| Total Other Financing Sources (Uses) | \$ 0 | (314,631) | 0 | (314,631) |
| ENDING BALANCE | \$ 322,909 | 8,278 | (28,858) | (20,580) |
| Plus: Other Accounting Adjustments | 0 | 0 | 0 | 20,580 |
| ADJUSTED ENDING BALANCE | \$ 322,909 | 8,278 | (28,858) | 0 |

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 Projected* | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 369,065 | 1,079,487 | | 1,079,487 |
| REVENUES | | | | |
| 541501 Solid Waste Fees | \$ 9,340,954 | 9,372,379 | | 9,372,379 |
| 541503 Recycling Fees | 773,021 | 775,000 | | 775,000 |
| 541504 Yardwaste/Compost | 36,702 | 0 | | 0 |
| 541910 Provision for Uncollectible Accounts | (92,388) | (76,306) | | (76,306) |
| 570010 Interest on Investment | 28,782 | 32,932 | | 32,932 |
| 570015 Net Incr (Decr) Fair Value Investment | 7,076 | 0 | | 0 |
| 590020 Sale of Property | 434,098 | 0 | | 0 |
| 591010 Rental & Lease Revenue | 0 | 0 | 1,100 | 1,100 |
| 592001 Other Revenue | 24,045 | 0 | | 0 |
| 599911 Over/Short Cash | (1) | 0 | | 0 |
| Total Revenues | \$ 10,552,289 | 10,104,005 | 1,100 | 10,105,105 |
| Total Resources | \$ 10,921,354 | 11,183,492 | 1,100 | 11,184,592 |
| EXPENDITURES | | | | |
| Personnel Services | \$ 2,162,102 | 2,240,440 | | 2,240,440 |
| Operating Expenses | 4,778,168 | 5,506,498 | 56,500 | 5,562,998 |
| Landfill Disposal Charges | 2,311,329 | 2,570,000 | | 2,570,000 |
| Capital Outlay | 216,392 | 70,500 | | 70,500 |
| Depreciation Expense | 41,904 | 42,700 | | 42,700 |
| Debt Service | 379,989 | 373,862 | | 373,862 |
| Total Expenditures | \$ 9,889,884 | 10,804,000 | 56,500 | 10,860,500 |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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 Eqp Rsv Fund | 0 | 0 | | 0 |
| Total Other Financing Sources (Uses) | \$ (55,920) | 0 | | |
| ENDING BALANCE With Non-cash Expenses | \$ 975,550 | 379,492 | (55,400) | 324,092 |
| Plus: Non-cash Expenses | 41,904 | 42,700 | 0 | 42,700 |
| Adjustment due to change in accruals | 62,033 | 0 | | 0 |
| ENDING BALANCE | \$ 1,079,487 | 422,192 | (55,400) | 366,792 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

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| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|------------|------------------------|
| Transit Fund 5920 | Public Services | | Enterprise | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 175,027 | 602,164 | | 602,164 |
| REVENUES | | | | |
| 543711 NMSU Bus Subsidy | \$ 298,091 | 319,811 | | 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 | 0 | 2,714 | | 2,714 |
| Total Revenues | \$ 2,557,521 | 2,180,220 | 0 | 2,180,220 |
| Total Resources | \$ 2,732,548 | 2,782,384 | 0 | 2,782,384 |
| EXPENDITURES | | | | |
| Transit Department | | | | |
| Administration 59685010 | | | | |
| Personnel | \$ 235,508 | 264,917 | | 264,917 |
| Operating | 151,893 | 171,000 | | 171,000 |
| Capital | 0 | 71,178 | | 71,178 |
| Depreciation | 139,162 | 248,230 | 4,249 | 252,479 |
| JARC Project - 241S1 | 0 | 2,714 | | 2,714 |
| Total - 59685010 | \$ 526,563 | 758,039 | 4,249 | 762,288 |
| Fixed Route 59685020 | | | | |
| Personnel | \$ 1,214,726 | 1,353,924 | | 1,353,924 |
| Operating | 651,837 | 734,733 | | 734,733 |
| Capital | 357,191 | 23,974 | | 23,974 |
| Depreciation | 316,293 | 133,900 | 148,575 | 282,475 |
| Total - 59685020 | \$ 2,540,047 | 2,246,531 | 148,575 | 2,395,106 |
| Dial-A-Ride 59685030 | | | | |
| Personnel | \$ 811,592 | 767,517 | | 767,517 |
| Operating | 197,765 | 245,738 | | 245,738 |
| Capital | 394,539 | 106,000 | | 106,000 |
| Depreciation | 26,115 | 0 | | 0 |
| Total - 59685030 | \$ 1,430,011 | 1,119,255 | 0 | 1,119,255 |

*Preliminary Projection as of 9-20-2010.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

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| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|------------------|------------------------|
| Transit Fund 5920 | Public Services | | Enterprise | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustment | FY 2010/11 Adjusted |
| Bus Maintenance 59685040 | | | | |
| Personnel | \$ 327,883 | 321,239 | | 321,239 |
| Operating | 52,776 | 66,413 | | 66,413 |
| Capital | 5,581 | 175,000 | | 175,000 |
| Depreciation | 980 | 0 | | 0 |
| Total - 59685040 | \$ 387,220 | 562,652 | 0 | 562,652 |
| Rideshare 59685050 | | | | |
| Personnel | \$ 37,108 | 0 | | 0 |
| Operating | 30,154 | 0 | | 0 |
| Total - 59685050 | \$ 67,262 | 0 | 0 | 0 |
| Total Expenditures | \$ 4,951,103 | 4,686,477 | 152,824 | 4,839,301 |
| OTHER FINANCING SOURCES (USES) | | | | |
| 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 |
| Total Other Financing Sources (Uses) | \$ 2,338,169 | 1,866,444 | 0 | 1,866,444 |
| ENDING BALANCE With Non-Cash Expense | \$ 119,614 | (37,649) | (152,824) | (190,473) |
| Plus: Non-Cash Expense | 482,550 | 382,130 | 152,824 | 534,954 |
| ENDING BALANCE | \$ 602,164 | 344,481 | 0 | 344,481 |

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|------------------|------------------------|
| Information Technology Services Fund 6130 | ITS | | Internal Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustments | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 878,679 | 274,161 | | 274,161 |
| REVENUES | | | | |
| 543611 Radio Charges | \$ 616,298 | 0 | | 0 |
| 543612 Telephone Charges | 414,557 | 0 | | 0 |
| 543616 MIS Computer (JU Billing Charge) | 34,903 | 0 | | 0 |
| 543621 MIS Charges | 1,903,768 | 0 | | 0 |
| 570010 Interest Charges | 16,872 | 0 | | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 3,047 | 0 | | 0 |
| 590020 Sale of Property/Material | 0 | 0 | | 0 |
| 592001 Other Revenue | 759 | 0 | | 0 |
| Total Revenues | \$ 2,990,204 | 0 | 0 | 0 |
| Total Resources | \$ 3,868,883 | 274,161 | 0 | 274,161 |
| EXPENDITURES | | | | |
| 61002010 - IT ADMINISTRATION | 355,426 | 0 | | |
| 61002030 - MIS | 1,076,515 | 0 | | |
| 61002050 - Network | 823,369 | 0 | | |
| 61002070 - Telephone | 307,056 | 0 | | |
| 61002090 - Radio | 478,010 | 0 | | |
| 61002110 - GIS | 274,918 | 0 | | |
| Total Expenditures | \$ 3,315,294 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 1000 - General Fund | \$ (873,553) | 0 | (232,161) | (232,161) |
| Transfer from Fund 1020 - Software Fund | 130,165 | 0 | | 0 |
| Total Other Financing Sources (Uses) | \$ -743,388 | 0 | -232,161 | (232,161) |
| Adjustment due to change in accruals. | | (42,000) | | (42,000) |
| ENDING BALANCE With Non-Cash Expense | \$ (189,799) | 232,161 | (232,161) | 0 |
| Plus: Non-Cash Expense | 463,960 | 0 | 0 | 0 |
| ENDING BALANCE | \$ 274,161 | 232,161 | -232,161 | 0 |

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 |
| RESOURCES | | | | |
| Beginning Balance | \$ 217,999 | 141,947 | | 141,947 |
| REVENUES | | | | |
| 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 | (1,377) | 5,423 |
| 570010 Interest Charges | 3,082 | 5,500 | | 5,500 |
| 570015 Net Incr (Decr) Fair Value Investment | 241 | 0 | | 0 |
| 592001 Other Revenue | 0 | 0 | | 0 |
| Total Revenues | \$ 545,928 | 537,300 | (1,377) | 535,923 |
| Total Resources | \$ 763,927 | 679,247 | (1,377) | 677,870 |
| EXPENDITURES | | | | |
| Document Services 61001010 | | | | |
| Personnel | \$ 124,337 | 126,333 | | 126,333 |
| Operating | 318,695 | 368,108 | (1,377) | 366,731 |
| Capital Outlay | 0 | 0 | | 0 |
| Depreciation | 2,580 | 6,200 | | 6,200 |
| Total 61001010 | \$ 445,612 | 500,641 | (1,377) | 499,264 |
| Copy Machines - 61001030 | | | | |
| Operating | 174,970 | 184,774 | | 184,774 |
| Total 61001010 | \$ 174,970 | 184,774 | - | 184,774 |
| Budget reduction based on non utility appropriations | | (41,687) | | (41,687) |
| Total Expenditures | \$ 620,582 | 643,728 | (1,377) | 642,351 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer to Fund 1000 - General Fund | \$ (3,978) | (3,978) | | (3,978) |
| Total Other Financing Sources (Uses) | \$ (3,978) | (3,978) | - | (3,978) |
| ENDING BALANCE With Non-Cash Expense | \$ 139,367 | 31,541 | - | 31,541 |
| Plus: Non-Cash Expense | 2,580 | 6,200 | - | 6,200 |
| ENDING BALANCE | \$ 141,947 | 37,741 | - | 37,741 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|------------------|------------------------|
| Document Services Equipment Reserve Fund 6146 | Legal | | Internal Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustments | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 14,914 | 17,511 | | 17,511 |
| REVENUES | | | | |
| 546350 Equipment Use Fee | \$ 2,214 | 0 | 2,214 | 2,214 |
| 570010 Investment Income | 291 | 0 | 0 | 0 |
| 570015 Net Incr (Decr) Fair Value Investment | 92 | 0 | 0 | 0 |
| 590020 Other Revenues | 0 | 0 | 0 | 0 |
| 592001 Other Reimbursed Expenses | 0 | 0 | 0 | 0 |
| Total Revenues | \$ 2,597 | 0 | 2,214 | 2,214 |
| Total Resources | \$ 17,511 | 17,511 | 2,214 | 19,725 |
| EXPENDITURES | | | | |
| Operating | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 |
| Total Expenditures | \$ 0 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 0 |
| Adjustment due to change in accruals. | | | | |
| ENDING BALANCE With Non-Cash Expense | \$ 17,511 | 17,511 | 2,214 | 19,725 |
| Plus: Non-Cash Expense | 0 | 0 | 0 | 0 |
| ENDING CASH BALANCE | \$ 17,511 | 17,511 | 2,214 | 19,725 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND | DIVISION | | FUND TYPE | |
|--|----------------------|-----------------------|------------------|------------------------|
| Workers Compensation Fund 6330 | Legal | | Internal Service | |
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustments | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 4,239,589 | 5,001,594 | | 5,001,594 |
| REVENUES | | | | |
| 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 | | - |
| 592001 Other Revenue | 60,478 | 0 | | - |
| Total Revenues | \$ 2,677,592 | 2,529,014 | - | 2,529,014 |
| Total Resources | \$ 6,917,181 | 7,530,608 | - | 7,530,608 |
| EXPENDITURES | | | | |
| Personnel | \$ 114,218 | 113,384 | | 113,384 |
| Operating | 22,533 | 41,900 | (46,000) | (4,100) |
| Workers Compensation Claims & Premiums | 2,146,983 | 2,360,360 | | 2,360,360 |
| Total Expenditures | \$ 2,283,734 | 2,515,644 | (46,000) | 2,469,644 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General Fund | \$ 0 | 500,000 | - | 500,000 |
| Total Other Financing Sources (Uses) | \$ 0 | 500,000 | - | 500,000 |
| Adjustment due to change in accruals. | 368,147 | 0 | | 0 |
| ENDING BALANCE with Non-Cash Expense | \$ 5,001,594 | 5,514,964 | (46,000) | 5,468,964 |
| Plus: Non-Cash Expense | 0 | 0 | - | 0 |
| ENDING BALANCE | \$ 5,001,594 | 5,514,964 | (46,000) | 5,468,964 |

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2010/2011

| FUND Liability Claims Fund 6340 | DIVISION Legal | | FUND TYPE Internal Service | |
|--|----------------------|-----------------------|-------------------------------|------------------------|
| | FY 2009/10 Actual | FY 2010/11 Adopted | Adjustments | FY 2010/11 Adjusted |
| RESOURCES | | | | |
| Beginning Balance | \$ 2,541,210 | 3,826,866 | | 3,826,866 |
| REVENUES | | | | |
| 570010 Investment Income | \$ 73,329 | 40,000 | | 40,000 |
| 570015 Net Incr (Decr) Fair Value Investment | 20,014 | 5,000 | | 5,000 |
| 585200 Reimbursement from Gas Operations | 214,944 | 214,944 | | 214,944 |
| 585300 Reimbursement from Water Operations | 107,034 | 107,034 | | 107,034 |
| 585400 Reimbursement from Wastewater Operations | 42,043 | 42,043 | | 42,043 |
| 585500 Reimbursement from Solid Waste Operations | 133,311 | 133,311 | | 133,311 |
| 585920 Reimbursement from Transit | 39,941 | 39,941 | | 39,941 |
| 586130 Reimbursement from Information Technology | 39,941 | 0 | | 0 |
| 586140 Reimbursement from Document Services | 6,505 | 6,505 | | 6,505 |
| 586150 Reimbursement from Facilities Services | 54,481 | 54,481 | | 54,481 |
| 592001 Other Reimbursed Expenses | 1,578 | 0 | | 0 |
| Total Revenues | \$ 733,121 | 643,259 | 0 | 643,259 |
| Total Resources | \$ 3,274,331 | 4,470,125 | 0 | 4,470,125 |
| EXPENDITURES | | | | |
| Operating | \$ 198,209 | 350,000 | | 350,000 |
| Liability Claims | 426,644 | 700,000 | 295,500 | 995,500 |
| Depreciation | 1,107 | 0 | 500 | 500 |
| Total Expenditures | \$ 625,960 | 1,050,000 | 296,000 | 1,346,000 |
| OTHER FUNDING SOURCES (USES) | | | | |
| Transfer from Fund 1000 - General | \$ 1,741,487 | 1,489,396 | | 1,489,396 |
| Transfer from Fund 1010 - Airport Operations | 1,577 | 1,577 | | 1,577 |
| Transfer to Fund 6360 - Judgments/Liabilities | (500,000) | (500,000) | | (500,000) |
| Total Other Financing Sources (Uses) | \$ 1,243,064 | 990,973 | 0 | 990,973 |
| Adjustment due to change in accruals. | (65,676) | 0 | | 0 |
| ENDING BALANCE WITH NON-CASH EXPENSE | \$ 3,825,759 | 4,411,098 | (296,000) | 4,115,098 |
| Plus: Non-Cash Expense | 1,107 | 0 | 500 | 500 |
| ENDING BALANCE | 3,826,866 | 4,411,098 | (295,500) | 4,115,598 |