

511
City of Las Cruces[®]
 PEOPLE HELPING PEOPLE

Council Action and Executive Summary

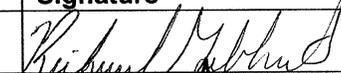
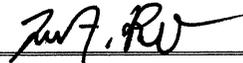
Item # 26 Ordinance/Resolution# 09-312 Council District:

For Meeting of June 15, 2009
 (Adoption Date)

TITLE:

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2008/2009 BUDGET TO PROVIDE FOR ALLOCATION OF OPERATING AND CAPITAL COSTS DUE TO END-OF-YEAR REVIEW OF REVENUES AND EXPENDITURES.

PURPOSE(S) OF ACTION: The City of Las Cruces typical does an end-of-year budget adjustment in June to more closely align revenues and expenditures for the current fiscal year. In preparation for the end-of-year budget adjustment, staff has reviewed the status of revenues and expenditures for all City funds. Based on this review, staff has determined that a budget adjustment is necessary due to variances in both anticipated revenues and expenditures. The attached budget adjustments reflect staff's recommendation to minimize variance in revenues and expenditures through the close of Fiscal Year 2008/2009.

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

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS: This adjustment will minimize variances in revenue and expenditures for the City's FY 2008/2009 adopted budget.

Key Issues/Contributing Factors:

1. Staff reviews of department revenues and expenditures for FY 2008/2009 have been completed in accordance with good budgetary practice.
2. This adjustment is necessary so the FY2008/2009 adopted budget will more accurately reflect actual revenues and expenditures for the fiscal year.

(Continue on additional sheets as required)

SUPPORT INFORMATION:

Fund Name / Account Number	Amount of Expenditure	Budget Amount
Various		

- 1. Resolution;
- 2. Summary of adjustments;
- 3. Exhibit "A" Fiscal year 2008/2009 budget adjustments;

OPTIONS / ALTERNATIVES:

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

RESOLUTION NO. 09-312

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2008/2009 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, 2008, through June 30, 2009. The adjustments are necessary due to revenue and expenditure variances for Fiscal Year 2008/2009; and,

WHEREAS, it is in the best interest of the City of Las Cruces that the end-of-year Budget Adjustment for Fiscal Year 2008/2009 be approved.

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

(I)

THAT, the budget adjustments reflected in Exhibit "A" as set forth for the Fiscal Year 2008/2009 are hereby adopted and authorized to minimize budgetary variances and more closely reflect actual revenues and expenditures for the Fiscal Year. This comprehensive end-of-year budget adjustment is in compliance with Sections 6-6-6 through 6-6-11 NMSA 1978 and follows the recommendation of the Department of Finance and Administration, Local Government Division.

(II)

THAT, City staff and officials are authorized to make the appropriate budgetary changes as outlined and provided in the 2008/2009 Adjusted Budget.

(III)

DONE AND APPROVED this 15 day of June, 2009.

Mayor

ATTEST:

City Clerk

(SEAL)

VOTE:

Mayor Miyagishima:	_____
Councillor Silva:	_____
Councillor Connor:	_____
Councillor Archuleta:	_____
Councillor Small:	_____
Councillor Jones:	_____
Councillor Thomas:	_____

Moved by: _____

Seconded by: _____

Approved as to Form:



City Attorney

**BUDGET ADJUSTMENT SUMMARY
EOY ADJUSTMENTS
FISCAL YEAR 2008-2009**

1000 GENERAL FUND**Expenditures by Area/Division**

Administration:

- Increase of \$24,170 due to distribution of salary reserve from Reserve Section.
- Increase \$1,147 to pay Unemployment Reserve Fund due to higher unemployment costs.

Community Development:

- Increase of \$31,018 due to distribution of salary reserve from Reserve Section.
- Increase of \$1,639 to pay Unemployment Reserve Fund due to higher unemployment costs.
- Increase of \$15,000 for expenses which are not grant covered.

Facilities:

- Increase of \$201,238 due to distribution of salary reserve from Reserve Section.
- Increase of \$6,392 to pay Unemployment Reserve Fund due to higher unemployment costs.

Financial Services:

- Increase of \$78,375 due to distribution of salary reserve from Reserve Section.
- Increase of \$2,786 to pay Unemployment Reserve Fund due to higher unemployment costs.

Fire:

- Increase of \$254,741 due to distribution of salary reserve from Reserve Section.
- Increase of \$6,883 to pay Unemployment Reserve Fund due to higher unemployment costs.

Human Resources:

- Increase of \$20,947 due to distribution of salary reserve from Reserve Section.
- Increase of \$492 to pay Unemployment Reserve Fund due to higher unemployment costs.

Judicial:

- Increase of \$46,728 due to distribution of salary reserve from Reserve Section.
- Increase of \$1,639 to pay Unemployment Reserve Fund due to higher unemployment costs.

Legal:

- Increase of \$27,392 due to distribution of salary reserve from Reserve Section.
- Increase of \$1,311 to pay Unemployment Reserve Fund due to higher unemployment costs.

Police:

- Increase of \$600,494 due to distribution of salary reserve from Reserve Section.
- Increase of \$14,914 to pay Unemployment Reserve Fund due to higher unemployment costs.

Public Services:

- Increase of \$102,610 due to distribution of salary reserve from Reserve Section.
- Increase of \$6,226 to pay Unemployment Reserve Fund due to higher unemployment costs.

Public Works:

- Increase of \$78,856 due to distribution of salary reserve from Reserve Section.
- Increase of \$3,606 to pay Unemployment Reserve Fund due to higher unemployment costs.

Reserves:

- Decrease of \$1,466,569 for distribution of salary reserve across general fund areas/divisions.

Transfers

- Decrease of \$58,493 in transfer to Department of Justice Programs Fund because the City's required match on Department of Justice Programs was met in prior years.
- Increase of \$2,850 in transfer to State Operating Grants Fund to reflect revenue received in advance in the general fund to cover expenses incurred in the grant fund.
- Increase of \$41,272 transfer to Unemployment Reserve Fund to meet an actuarial target balance of \$40,572.
- Increase of \$363,903 transfer to Animal Service Center fiduciary fund due to joint powers agreement effective February 2009.

1500 GRT INCOME FUND**Transfers**

- Decrease of \$87,831 in transfer to 2008 NMFA Parking Deck Fund due to receipt of loan premium.

2000 COMMUNITY DEVELOPMENT**Revenue**

- Increase of \$93,668 to use up old grant funds.

Expenditure

- Increase of \$93,668 to use up old grant funds.

2090 M.P.O. URBAN TRANSPORTATION**Revenue**

- Decrease of \$2,781 in revenue instead of expenditure.

Expenditure

- Increase of \$2,781 federal funding allowed expenditures.

2171 OLDER AMERICANS ACT FUND**Revenue**

- Increase of \$30,000 to reflect actual congregate meals contributions.

Expenditure

- Net Increase of \$177,114 to reflect costs incurred for the Mesilla Park Recreation Center kitchen renovation project and for computers for the computer labs at Munson and East Side Community Centers.

2412 JUVENILE CITATION PROGRAM**Expenditure**

- Increase of \$7,700 to align with actual expenditures.

2420 MESILLA VALLEY SAFETY COUNCIL CDWI FUND**Revenue**

- Net increase of \$880 to reflect grant reconciliation.

Expenditure

- Net increase of \$880 to reflect grant reconciliation.

2422 STEP FUND**Revenue**

- Net increase of \$22,000 to reflect grant reconciliation. Increase of \$18,007 STEP Grant.

Expenditure

- Net increase of \$22,000 to reflect grant reconciliation. Increase of \$18,007 STEP Grant.

2424 TRAFFIC SAFETY BUREAU ENFORCEMENT GRANT FUND**Revenue**

- Net decrease of \$21,106 to reflect grant reconciliation.

Expenditure

- Net decrease of \$54,437 to reflect grant reconciliation.

2470 DEPT OF JUSTICE PROGRAMS FUND**Expenditure**

- Net decrease of \$9,914 to reflect grant reconciliation.

Transfers

- Decrease of \$58,493 because the City's required match on Department of Justice Programs was met in prior years.

2440 PRISONER CARE FUND**Expenditure**

- Increase of \$275,000 due to increased prisoner care costs.

2472 VEHICLE FORFEITURE FUND**Expenditure**

- Increase of \$45,000 to replace a police vehicle lost in a vehicle accident.

2500 EQUIPMENT GRANTS**Revenue**

- Decrease of \$4,788 in equipment grant balance and reflect eligible expenditures in the Park/Land Capital Improvements Fund.

Expenditure

- Decrease of \$4,788 in equipment grant balance and reflect eligible expenditures in the Park/Land Capital Improvements Fund.

2705 TELSHOR FACILITY**Revenue**

- Decrease of \$2,500,000 to reflect investment valuation change.

Expenditure

- Decrease of \$3,570,000 to align with actual expenditures.

2710 CONVENTION & VISITORS' BUREAU FUND**Revenue**

- Increase of \$9,523 to reflect X-prize revenue.

2715 DOWNTOWN REVITALIZATION**Expenditure**

- Increase of \$9,043 to cover unforeseen downtown expenses.

2750 NORTHRISE MORNING STAR SPECIAL ASSESSMENT FUND**Revenues**

- Decrease of \$521,398 due to shortfall in special assessments.

Transfers

- Decrease of \$429,928 transfer to 2000 Municipal Gas Tax Bond Fund due to shortfall in special assessments.

2760 STATE OPERATING GRANTS FUND**Transfer**

- Increase of \$2,850 in transfer from General Fund to reflect revenue received in advance in the general fund to cover expenses incurred in the grant fund.

2800 ENVIRONMENT GROSS RECEIPTS TAX FUND**Revenues**

- Increase of \$116,051 in County gross receipts taxes to reflect actual receipts.

Expenditures

- Increase of \$116,051 in payment to County to reflect actual receipts.

2805 PUBLIC SAFETY GROSS RECEIPTS FUND**Revenues**

- Increase of \$65,293 in projected public safety gross receipts tax revenue.

Expenditures

- Net Increase of \$65,293 in expenditures related to the increase in projected public safety gross receipts tax revenue.

2810 GAS TAX FUND**Revenues**

- Increase of \$363,457 in gasoline tax revenue to reflect end of year projection.
- Increase of \$132,120 in gasoline tax road fund revenue to reflect end of year projection.

Expenditures

- Increase of \$49,300 due to increase in motor pool repair and maintenance costs.

Transfers

- Increase of \$430,831 transfer to 2000 Municipal Gas Tax Bond Fund due to shortfall in special assessments in the Northrise Morning Star Special Assessment Fund.
- Decrease of \$350,000 transfer to Transit Fund due to shortfall in special assessments in the Northrise Morning Star Special Assessment Fund. This decrease allows for redirecting transfer to the 2000 Municipal Gas Tax Bond Fund.

2815 TIDD DEDICATED REVENUE FUND**Revenues**

- Net increase of \$520,000 to properly reflect fund type (special revenue fund) and close fiduciary fund.

3240 2000 MUNICIPAL GAS TAX BONDS SERIES A FUND**Revenues**

- Net decrease of \$93 to reflect projections.

Transfers

- Decrease of \$429,928 transfer from Northrise Morning Star due to shortfall in special assessments.
- Increase of \$430,831 transfer from Gas Tax Fund due to shortfall in special assessments in the Northrise Morning Star Special Assessment Fund.

3612 2007 NMFA EQUIPMENT LOANS DEBT SERVICE FUND**Expenditure**

- Increase of \$2,800 to reflect escrow agent fees.

3613 2006 NMFA STREET LOANS DEBT SERVICE FUND**Expenditure**

- Increase of \$11,501 to reflect escrow agent fees.

3615 2007 NMFA STREET LOANS DEBT SERVICE FUND**Expenditure**

- Increase of \$3,350 to reflect escrow agent fees.

3616 2007 NMFA FIRE EQUIPMENT LOANS DEBT SERVICE FUND**Expenditure**

- Increase of \$2,340 to reflect escrow agent fees.

3617 2007 NMFA STREET EQUIPMENT LOANS DEBT SERVICE FUND**Expenditure**

- Increase of \$400 to reflect escrow agent fees.

3623 2008 NMFA PARKING DECK DEBT SERVICE FUND**Revenues**

- Increase of \$185,715 to reflect receipt of loan premium.

Transfers

- Decrease of \$87,831 in transfer from GRT Income Fund due to receipt of loan premium.

4012 FACILITY STATE GRANT IMPROVEMENTS**Revenues**

- Decrease of \$65,000 to appropriately reflect budget in Park/Land Capital Improvements fund.

Expenditure

- Decrease of \$65,000 to appropriately reflect budget in Park/Land Capital Improvements fund.

4026 SALES TAX 2009 FUND**Revenues**

- Decrease of \$12,700,000 in loan proceeds due to no bond issue.

Expenditure

- Decrease of \$12,700,000 in loan proceeds due to no bond issue.

4112 PARK/LAND CAPITAL IMPROVEMENTS FUND**Revenues**

- Decrease of \$48,587 to properly reflect grant balance.
- Increase of \$65,000 to appropriately reflect budget in this fund rather than Facility State Grant Improvements fund.
- Increase of \$4,788 to cover eligible expenses for sidewalk reconstruction.

Expenditure

- Decrease of \$2,745 to properly reflect grant balance.
- Increase of \$65,000 to properly reflect budget in this fund rather than Facility State Grant Improvements fund.
- Increase of \$4,788 to cover eligible expenses for sidewalk reconstruction.

4300 AIRPORT IMPROVEMENTS FUND**Revenues**

- Decrease of \$11,378,000 to appropriately reflect budget in Federal Stimulus Capital Projects Fund.

Expenditure

- Decrease of \$11,378,000 to appropriately reflect budget in Federal Stimulus Capital Projects Fund.

4900 FEDERAL STIMULUS CAPITAL PROJECTS FUND**Revenues**

- Increase of \$11,378,000 to appropriately reflect budget instead of Airport Improvements Fund.

Expenditure

- Increase of \$11,378,000 to appropriately reflect budget instead of Airport Improvements Fund.

5100 SHARED SERVICES FUND**Revenue**

- Increase of \$545,000 in reimbursement from Rio Grande Natural Gas Association based on actual billed costs.

Transfers

- Increase of \$545,000 in transfer to Shared Services Equipment Reserve Fund to bring transfer to required level.

5160 SHARED SERVICES EQUIPMENT RESERVE FUND**Transfers**

- Increase of \$545,000 in transfer from Shared Services Fund to bring transfer to required level.

5200 GAS FUND**Revenues**

- Decrease of \$10,417,528 in Natural Gas Sales-Commodity to reflect the reduction in cost of gas.

Expenditure

- Decrease of \$9,772,000 due to lower natural gas commodity prices.

5260 GAS EQUIPMENT RESERVE FUND**Expenditure**

- Increase of \$25,440 to reflect procurement of stand-by pickups.
- Increase of \$11,441 to balance account.
- Decrease of \$25,000 to balance account.

5300 WATER OPERATIONS FUND**Expenditure**

- Increase of \$120,840 to reflect interest expense due to refunding of the '97 and '00 JU bonds.

5320 WATER RIGHTS ACQUISITION FUND**Expenditure**

- No increase of \$1,277,407 for the purchase of the Santo Tomas property from Waste Water Development.

5331 WATER 2009 BOND DEBT SERVICE FUND**Transfers**

- Increase of \$126,100 in transfer from Water '97 Bond Debt Service due to refunding of the '97 and '00 JU bonds.
- Increase of \$254,836 in transfer from Water 2000 Bond Debt Service due to refunding of the '97 and '00 JU bonds.
- Increase of \$54,375 in transfer from Water 2000 Bond Debt Reserve due to refunding of the '97 and '00 JU bonds.

5350 WATER CAPITAL IMPROVEMENTS FUND**Transfers**

- Increase of \$105,381 transfer from Water Wells NMFA Loan Fund to reflect reimbursement to this fund for prior year expenses.

5377 WATER NMFA PROJECTS FUND**Expenditures**

- Decrease of \$167,385 to fully support the transfers out to Water Capital Improvements Fund.

Transfers

- Increase of \$105,381 transfer to Water Capital Improvements Fund to reflect reimbursement to that fund for prior year expenses.

5380 JU IMPR '97A BOND DEBT SERVICE FUND**Transfers**

- Increase of \$1,819,545 in transfer from Water '97 Debt Service Reserve due to refunding of the '97 and '00 JU bonds.
- Increase of \$126,100 in transfer to Water '09 Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5381 WATER 2000 BOND DEBT SERVICE FUND**Transfers**

- Increase of \$310,500 in transfer from Water 2000 Bond Reserve due to refunding of the '97 and '00 JU bonds.
- Increase of \$254,836 in transfer to Water '09 Bond Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5390 WATER '97 BOND DEBT SERVICE RESERVE FUND**Transfers**

- Increase of \$1,819,545 in transfer to Water '97 Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5391 WATER 2000 BOND DEBT SERVICE RESERVE FUND**Transfers**

- Increase of \$310,500 in transfer to Water 2000 Debt Service Fund due to refunding of the '97 and '00 JU bonds.
- Increase of \$54,375 in transfer to Water '09 Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5400 WATER OPERATIONS FUND**Expenditures**

- Increase of \$159,506 to reflect depreciation schedule.

5401 WASTEWATER DEVELOPMENT FUND**Revenue**

- Net increase of \$1,277,407 for reimbursement of the purchase of the Santo Tomas property.

5431 WASTEWATER 2009 BOND DEBT SERVICE FUND**Transfers**

- Increase of \$79,710 in transfer from Water '97 Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5460 WATER EQUIPMENT RESERVE FUND**Expenditure**

- Increase of \$90,000 to reflect purchase of trailer to haul compost to West Mesa Facility.

5470 WW '97 PROJECTS FUND**Expenditure**

- Decrease of \$56,495 utilities infrastructure to reflect zero actual expense for WW El Molino project.
- Increase of \$86,661 for WW System Control & Data Acquisition project due to closure of funds due to bond refunding.

5480 WASTEWATER '97 BOND DEBT SERVICE FUND**Transfers**

- Increase of \$1,149,560 in transfer from Wastewater '97 Bond Debt Service Reserve Fund due to refunding of the '97 and '00 JU bonds.
- Increase of \$79,710 in transfer to Wastewater '09 Bond Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5480 WASTEWATER '97 BOND DEBT SERVICE FUND**Transfers**

- Increase of \$1,149,560 in transfer from Wastewater '97 Bond Debt Service Reserve Fund due to refunding of the '97 and '00 JU bonds.
- Increase of \$79,710 in transfer to Wastewater '09 Bond Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5490 WW '97 BOND DEBT SERVICE RESERVE FUND**Transfers**

- Increase of \$1,149,560 in transfer to Wastewater '97 Bond Debt Service Fund due to refunding of the '97 and '00 JU bonds.

5530 SOLID WASTE RECYCLING FUND**Expenditures**

- Increase of \$2,370 to reflect depreciation schedule.

5920 BUS TRANSIT FUND**Revenues**

- Increase of \$130,000 to reflect projection.

Expenditure

- Net decrease of \$81,940 to reflect projection and depreciation schedule.

Transfers

- Decrease of \$350,000 transfer from Gas Tax Fund due to shortfall in special assessments in the Northrise Morning Star Special Assessment Fund. This decrease allows for redirecting transfer to the 2000 Municipal Gas Tax Bond Fund.

5930 ALTERNATIVE FUELS FUND**Expenditure**

- Increase of \$28,981 to reflect depreciation schedule.

6130 INFORMATION TECHNOLOGY SERVICES FUND**Expenditure**

- Increase of \$91,450 to reflect depreciation schedule.

6136 INFORMATION TECHNOLOGY EQUIPMENT RESERVE FUND**Expenditure**

- Increase of \$5,290 to reflect depreciation schedule.

6140 DOCUMENT SERVICE FUND**Expenditures**

- Increase of \$60,093 is needed in the Postage and Freight object code account; this is primarily due to the additional cost of the Books By Mail program that replaced the Book Mobile Program. It also reflects the depreciation schedule.

6150 FLEET SERVICES FUND**Expenditures**

- Increase of \$161,474 to align budget with actual projection expenditures and to reflect the depreciation schedule.

6156 FLEET EQUIPMENT RESERVE FUND**Expenditures**

- Increase of \$6,776 to reflect depreciation schedule.

6310 UNEMPLOYMENT RESERVE FUND**Revenues**

- Increase of \$59,000 to reflect projected revenue amount coming from other departments due to higher than expected unemployment costs.
- Decrease of \$700 in investment income to reflect projection.

Expenditures

- Increase of \$59,000 to reflect projected expenditure amount.

Transfers

- Increase of \$41,272 from General Fund to meet an actuarial target balance of \$40,572.

6340 LIABILITY CLAIMS FUND**Expenditures**

- Increase of \$1,107 to reflect depreciation schedule.

7422 HIDTA GRANTS FUND**Revenue**

- Net increase of \$18,011 to reflect grant reconciliation.

Expenditure

- Net increase of \$18,011 to reflect grant reconciliation.

7480 GIFTS & MEMORIALS**Revenue**

- Increase of \$5,000 to reflect donation from Humane Society for dog park.

Expenditure

- Increase of \$5,000 to expend funds for dog park.

7500 LAS CRUCES DOWNTOWN TIDD FUND**Revenues**

- Net decrease of \$520,000 to close out fiduciary fund to properly reflect fund type (special revenue fund).

END OF SUMMARY

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND				
General Fund 1000				
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
BEGINNING BALANCE	\$ 20,057,986	20,409,862		20,409,862
REVENUES				
512011 to 015 & 911500 Gross Receipts Taxes	\$ 58,247,843	53,921,169		53,921,169
511010 Property Taxes	7,402,995	7,879,209		7,879,209
514010 to 50 Franchise Fees	2,677,024	2,761,175		2,761,175
546301 to 08 Administrative Transfers	1,819,540	1,866,442		1,866,442
533001 Police Fines	1,054,688	1,075,782		1,075,782
521002 Subdivision Fees	606,638	520,000		520,000
All Other Revenues	6,038,277	5,287,234		5,287,234
TOTAL REVENUES	\$ 77,847,005	73,311,011	0	73,311,011
TOTAL RESOURCES	\$ 97,904,991	93,720,873	0	93,720,873
EXPENDITURES				
Administration	\$ 1,832,305	2,108,635	25,317	2,133,952
Community Development	1,257,811	1,628,577	47,657	1,676,234
Facilities	8,593,081	9,007,840	207,630	9,215,470
Financial Services	3,375,812	3,544,311	81,161	3,625,472
Fire	8,909,007	8,745,600	261,624	9,007,224
Human Resources	888,154	926,901	21,439	948,340
Judicial	1,392,727	1,584,765	48,367	1,633,132
Legal	1,579,386	1,806,158	28,703	1,834,861
Legislative	656,148	823,081		823,081
Police	19,225,130	18,745,573	615,408	19,360,981
Public Services	7,387,685	8,112,390	108,836	8,221,226
Public Works	5,907,321	6,030,342	82,462	6,112,804
Reserves	1,294,229	3,006,114	(1,466,569)	1,539,545
Transfers	15,241,265	14,881,802	349,532	15,231,334
Total General Fund Expenditures	\$ 77,540,061	80,952,089	411,567	81,363,656
Adjustment due to change in accruals.	44,932			
ENDING BALANCE	\$ 20,409,862	12,768,784	(411,567)	12,357,217
Required 1/12th Reserve	6,461,672	6,746,007	34,297	6,780,305
UN-RESERVED ENDING BALANCE	\$ 13,948,190	6,022,777	(445,864)	5,576,912

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

General Fund Reserve Section					
		FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESERVES FOR:					
1. Salary Increases:					
610106	Reserve for Blue Collar Bargaining Unit Increases	\$ 0	175,004	(175,004)	0
610106	Reserve for Police Bargaining Unit Increases	0	458,697	(458,697)	0
610106	Reserve for Fire Bargaining Unit Increases	0	232,585	(232,585)	0
610106	Reserve for Non-Represented Increases	0	600,283	(600,283)	0
2. Services					
722190	Purchased Services	\$ 130,186	250,000		250,000
722197	Enhanced Spay/Neuter	11,927	0		0
722248	Admin Charge - County	53,665	57,117		57,117
722248	Admin Charge - GRT	537,974	549,359		549,359
722310	City Manager Contingency	0	129,853		129,853
723100	Building or Land Rental	92,406	99,870		99,870
730410	Software	0	10,000		10,000
3. Payments to Other Government Entities					
772900	Office of Emergency Management	\$ 83,613	79,346		79,346
772900	Council of Governments	11,140	14,000		14,000
4. Payments for Other Government Programs					
722190-10909	Family & Youth Adolescent Shelter	\$ 14,546	0		0
722900	Family & Youth Americorps Program	20,364	0		0
722190-10911	Big Brothers Big Sisters School Program	30,720	0		0
722190-10912	Big Brothers Big Sisters Community Pgm	7,913	0		0
722190-10913	MV Comm of Hope Resource Room Pgm	9,775	0		0
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	90,000	100,000		100,000
705110	Affordable Housing Impact Fee Assistance	0	10,000		10,000
Total Reserves		\$ 1,294,229	3,006,114	(1,466,569)	1,539,545
5. Transfers to Other Funds					
951005	Fund 1005 Engineering Services	\$ 541,155	2,190,660		2,190,660
951010	Fund 1010 Airport Operations	270,000	270,000		270,000
95XXXX	Fund 1015 Permit Services	0	344,594		344,594
951101	Fund 1101 City Council OEM	25,000	0		0
951102	Fund 1102 City Hall Furnishings	1,094,764	0		0
951200	Fund 1200 Vehicle Acquisition	2,015,232	2,031,219		2,031,219
952030	Fund 2030 Regional Plan	250,000	100,000		100,000
952090	Fund 2090 M. P. O. Urban Transportation	125,000	125,000		125,000
952171	Fund 2171 Older Americans Act	1,195,259	1,195,259		1,195,259
952173	Fund 2173 Retired Senior Volunteer Program	75,949	75,949		75,949
952174	Fund 2174 Children, Youth, & Families	19,602	19,602		19,602
952405	Fund 2405 Victims Assistance	0	24,951		24,951
952170	Fund 2410 Keep Las Cruces Beautiful	25,453	58,604		58,604

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

General Fund Reserve Section Continued				
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
952121 Fund 2412 Juvenile Citation Program	73,100	73,100		73,100
952330 Fund 2440 Prisoner Care	1,650,000	1,150,000		1,150,000
5. Transfers to Other Funds Continued				
952470 Fund 2470 Dept of Justice Programs	305,452	58,493	(58,493)	0
911000 Fund 2700 Health Services	0	60,000		60,000
952760 Fund 2760 State Operating Grants	0	0	2,850	2,850
952495 Fund 2495 Animal Service Center	111,782	310,365		310,365
952500 Fund 2500 State Equipment Grants	28,000	0		0
952780 Fund 2780 Griggs/Walnut Plume Remediation	207,184	0		0
954001 Fund 4001 Capital Improvement Reserve	3,367,672	2,610,000		2,610,000
954012 Fund 4012 Facility State Grants	7,711	4,536		4,536
954022 Sales Tax 2005 City Hall Fund	0	0		0
954023 Fund 4023 Sales Tax 2005 Public Improvement	0	0		0
954XXX Fund 4201 Streets General Fund	0	48,575		48,575
954202 Fund 4202 GRT Street Maintenance	523,000	0		0
954212 Fund 4212 Street State Grants	50,666	47,500		47,500
954300 Fund 4300 Airport Improvement	159,103	0		0
954613 Fund 4613 State Equipment	9,000	0		0
965400 Fund 5400 Wastewater Operations	30,098	0		0
965920 Fund 5920 Transit	1,012,500	2,049,000		2,049,000
966150 Fund 6150 Fleet Services	50,000	0		0
966310 Fund 6310 Unemployment Reserve	0	0	41,272	41,272
966340 Fund 6340 Liability Claims	572,366	482,366		482,366
957440 Fund 7440 Animal Service Center	0	0	363,903	363,903
772900-97410 Fund 7410 MVRDA	1,275,467	1,326,486		1,326,486
772900-97420 Fund 7420 Metro Narcotics	170,750	225,543		225,543
Total Transfers Out	\$ 15,241,265	14,881,802	349,532	15,231,334
GRAND TOTAL RESERVE SECTION	\$ 16,535,494	17,887,916	(1,117,037)	16,770,879

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Gross Receipts Tax Income Fund 1500	Finance		General Fund	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
512001 Sales Tax Receipts	\$ 32,611,423	30,235,000		30,235,000
512011 Municipal Gross Receipts 82	6,640,184	6,170,000		6,170,000
512014 Municipal Gross Receipts Tax 90	6,640,184	6,170,000		6,170,000
512015 Municipal Gross Receipts 92				
Total Revenues	\$ 45,891,791	42,575,000	0	42,575,000
Total Resources	\$ 45,891,791	42,575,000	0	42,575,000
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ (41,649,972)	(38,497,169)		(38,497,169)
Transfer to Fund 3240 - 2000 Municipal Gas Tax Bond A	0	0		0
Transfer to Fund 3250 - 2003 GRT Refunding Bond	(1,333,000)	(1,370,000)		(1,370,000)
Transfer to Fund 3270 - 2005 GRT Refunding Bond	(2,467,400)	(2,520,000)		(2,520,000)
Transfer to Fund 3623 - 2008 NMFA Parking Deck	0	(87,831)	87,831	0
Total Other Financing Sources (Uses)	\$ (45,450,372)	(42,475,000)	87,831	(42,387,169)
BALANCE INCLUDING RECEIVABLES	\$ 441,419	100,000	87,831	187,831
Less Accrual	(441,419)	(100,000)	(87,831)	(187,831)
ENDING BALANCE	\$ 0	0	0	0

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Comm Dev		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 167,221	0		0
REVENUES				
HR Non-Refunding Perf Bond 20180060-542301	\$ 8,785	10,000		10,000
CDBG Grant PY2009 20180290-551011	0	269,562		269,562
CDBG Grant PY2008 20180230-551011	0	992,600		992,600
CDBG Grant PY2007 20180210-551011	725,208	312,514	(18,118)	294,396
CDBG Grant PY2006 20180050-551011	437,746	254,318	64,973	319,291
CDBG Grant PY2005 20180040-551011	443,142	5,100	51,553	56,653
CDBG Grant PY2004 20180030-551011	6,522	52,677		52,677
CDBG Grant PY2003 20180020-551011	0	0		0
CDBG Grant PY2002 20180010-551011	0	29,984		29,984
HOME Grant PY2008 20180240-551013	0	549,613		549,613
HOME Grant PY2007 20180220-551013	73,214	567,241		567,241
HOME Grant PY2006 20180120-551013	297,163	257,649	(4,740)	252,909
HOME Grant PY2005 20180110-551013	30,326	0		0
HOME Grant PY2004 20180100-551013	0	3,059		3,059
Interest Revenue CDBG 20180060-570115	15,573	20,000		20,000
Interest Revenue HOME 20180060-570116	2,485	15,000		15,000
Interest Revenue Home Rental Proj 20180060-570121	9,102	9,000		9,000
CDBG Pgm Inc (Principal) 20180060-581010	37,082	105,000		105,000
HOME Pgm Inc (Principal) 20180060-581011	15,390	11,000		11,000
Other Revenue - CDBG 5921110	(369)	0		0
Other Revenue - HOME 5921111	6,486	0		0
Proceeds from sale of property 903000	1,195	0		0
Total Revenues	\$ 2,109,050	3,464,317	93,668	3,557,985
Total Resources	\$ 2,276,271	3,464,317	93,668	3,557,985
EXPENDITURES				
HR Bond 20184130-722190	0	10,000		10,000
2009/10 CDBG ARRA				
Purchased Services 20184260-722190-10407	0	269,562		269,562
2008/09 CDBG				
Administration 20184200-XXXXX-10108	0	223,520		223,520
Rehabilitation Administration 20184200-XXXXX-10208	0	657,232		657,232
Public Services:				
Tresco ADA Van 20184200-722190-10311	0	41,000		41,000
La Casa 20184200-722190-10305	0	34,120		34,120
MV Comm of Hope 20184200-10306	0	53,750		53,750
CAA - IDA 20184200-13010	0	25,000		25,000
FYI - Emer/Trans Shelter 20184200-10312	0	17,500		17,500
Public Facilities/ADA/Public Improvements:				
MV Comm of Hope - Trns Hsg 20184200-722190-10405	0	65,478		65,478
2007/08 CDBG				
Administration 20184160-XXXXX-10107	188,068	35,866	(11)	35,855
Rehabilitation Administration 20184160-XXXXX-10207	181,565	118,254	(18,107)	100,147
Home Rehabilitation 20184160-722196-10509	424	0		0

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Comm Dev		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
Public Services:				
Tresco ADA 20184160-722190-10404	94,606	0		0
La Casa 20184160-722190-10305	45,760	0		0
MVCH Family Shelter 20184160-722190-10306	76,760	0		0
2007/08 CDBG Continued				
Jardin de los Ninos 20184160-722190-10307	11,760	0		0
Casa de Corazones 20184160-722190-10308	21,745	15		15
Border Fair Housing 20184160-722190-10309	11,760	0		0
Public Facilities/ADA/Public Improvements:				
Street Imp (Davis) 20804080-854121-70F16	199,970	0		0
Retention Pond (Stull) 20804080-854112-70M16	0	17,838		17,838
Branigan Library 20804080-852100-60Q05	0	0		0
Branigan Library 20804080-854122-60Q03	0	20,000		20,000
MVCommunity of Hope Ph I 20804080-852100-61411	0	100,000		100,000
Branigan ADA 20804080-854122-60Q08	0	20,541		20,541
2006/07 CDBG				
Administration 20184110-XXXXX-10106	\$ 48,861	33,986		33,986
Rehabilitation Administration 20184110-XXXXX-10206	8,346	20,584	(905)	19,679
Home Rehabilitation 20184110-722196-10513	33,206	0		0
Home Rehabilitation 20184110-722196-10514	3,093	0		0
Public Facilities/ADA/Public Improvements:				
Street Imp (Jefferson/Davis) 20804040-854121-70F15	320,633	0		0
CAA Central Kitchen 20184110-722190-10406	50,204	199,747	65,878	265,625
2005/06 CDBG				
Home Rehabilitation 20184010-722195-10205	0	5,100	51,553	56,653
Home Rehabilitation 20184010-722196-10509	29,576	0		0
Home Rehabilitation 20184010-722196-10510	54,430	0		0
Home Rehabilitation 20184010-722196-10511	57,163	0		0
Home Rehabilitation 20184010-722196-10512	123,458	0		0
Public Facilities/ADA/Public Improvements:				
St Imp (Jefferson/Davis) 20804010-854121-70F14	189,119	0		0
2004/05 CDBG				
Public Facilities/ADA/Public Improvements:	\$			
Branigan Library ADA Imp 20804020-854122-60Q03	0	39,926		39,926
Rdmr Transit Shelters/Benches 20804020-852100-60401	5,050	0		0
Rdmr Transit Shelters/Benches 20184030-730210-60401	0	12,751		12,751
2002/03 CDBG				
Branigan Library 20804050-854122-60Q03	0	29,984		29,984
Total CDBG	\$ 1,755,557	2,051,754	98,408	2,150,162

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Comm Dev		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
2008/09 HOME				
Administration 20184210-XXXXXX-11108	0	48,193		48,193
CHDO Set aside 2008- MV Habitat 11206	0	19,100		19,100
CHDO Set aside 2008- Tierra del Sol 11207	0	60,834		60,834
CHDO Operating 2008- MV Habitat 11305	0	12,049		12,049
CHDO Operating 2008- Tierra del Sol 11306	0	12,049		12,049
Property Acq - 2008- MV Habitat 11406	0	102,294		102,294
Property Acq - 2008- Tierra del Sol 11407	0	274,304		274,304
Property Acq - 2008- Tierra del Sol 11408	0	55,790		55,790
2007/08 HOME				
Administration 20184170-XXXXXX-11107	49,689	63		63
CHDO Set aside MV Habitat 20184170-722190-11205	0	89,747		89,747
CHDO Operating MV Habitat 20184170-722190-11304	23,000	0		0
FYI Transitional Housing 20184170-722190-11402	0	375,500		375,500
FYI Transitional Housing 20184050-722190-11404	0	0		0
Tenant Based Rental Assist. 20184170-722190-11403	1,984	101,931		101,931
2006/07 HOME				
Administration 20184120-XXXXXX-11106	\$ 8,340	12,940	(4,740)	8,200
CHDO Set Aside 20184120-722190-11201	68,906	36,095		36,095
CHDO Operating - TDS 20184120-722190-11301	4,834	0		0
CHDO Operating - MV Habitat 20184120-722190-11302	0	0		0
Property Acquisition 20184120-722190-11401	246,412	208,614		208,614
2005/06 HOME				
Administration 20184040-Various-11105	\$ 0	0		0
Stone Mtn (incl Reloc) 20184040-722190-11405	117,549	0		0
CHDO Operating - TDS 20184040-722190-11303	0	0		0
Stone Mtn (incl Reloc) 20184040-722190-11405	0	3,059		3,059
2004/05 HOME				
Total HOME	520,714	1,412,562	(4,740)	1,407,822
Total Expenditures	\$ 2,276,271	3,464,316	93,668	3,557,984
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2001 - HR Perf Bond	\$ 0	0		0
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE	\$ 0	1	0	1

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
M.P.O. Urban Transportation Fund 2090	Comm Dev		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 131,248	189,536		189,536
REVENUES				
552009 State Highway Dept - Traffic Count	\$ 15,924	32,237		32,237
552009 State Highway Dept	138,419	131,729	(2,781)	128,948
552007 NM Dept of Trans	28,674	53,300		53,300
546100 MPO Training Fees	0	0		0
570010 Interest on Investment	2,858	0		0
570010 Net Incr (Decr) Fair Value Investment	(263)	0		0
592001 Reimbursed Expenses	100	0		0
Total Revenues	\$ 185,712	217,266	(2,781)	214,485
Total Resources	\$ 316,960	406,802	(2,781)	404,021
EXPENDITURES				
MPO Planning 20184060				
Personnel	\$ 174,071	200,559		200,559
Operating	30,875	112,060	2,781	114,841
Total 20184060	\$ 204,946	312,619	2,781	315,400
MPO Multi-Modal Planning 20184070				
Personnel	\$ 34,553	53,830		53,830
Operating	1,290	32,610		32,610
Total - 20184070	\$ 35,843	86,440	0	86,440
MPO Traffic Count Pgm 20184080				
Personnel	\$ 5,638	0		0
Operating	5,997	11,157		11,157
Capital	0	7,000		7,000
Total - 20184080	\$ 11,635	18,157	0	18,157
Total Expenditures	\$ 252,424	417,216	2,781	419,997
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund (Grant Match)	\$ 30,440	30,440		30,440
Transfer from Fund 1000 - General Fund (Over-Match)	94,560	94,560		94,560
Total Other Financing Sources (Uses)	\$ 125,000	125,000	0	125,000
ENDING BALANCE	\$ 189,536	114,586	(5,562)	109,024

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Older Americans Act Fund 2171	Public Services		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 157,011	(7,523)	201,947	194,424
REVENUES				
551027 Older Americans Act Fed Grant	\$ 170,977	152,681		152,681
552017 NCCNMEDD	383,282	391,340		391,340
543510 Congregate Meals	120,024	110,000	30,000	140,000
543511 Delivered Meals	82,906	80,000		80,000
543514 Adult Day Care Contributions	2,051	1,600		1,600
543520 Senior Recreation	6,045	4,400		4,400
Total Revenues	\$ 765,285	740,021	30,000	770,021
Total Resources	\$ 922,296	732,498	231,947	964,445
EXPENDITURES				
21205080 - Access IIIB				
Personnel	\$ 186,531	195,927		195,927
Operating	26,570	41,799	70,000	111,799
Total Org 21205080	213,101	237,726	70,000	307,726
21205030 - Congregate Meals IIIC1				
Personnel	\$ 304,334	271,970		271,970
Operating	170,924	173,731	75,114	248,845
Total Org 21205030	475,258	445,701	75,114	520,815
21205040 - Delivered Meals IIIC2				
Personnel	\$ 494,225	438,777		438,777
Operating	261,789	264,476	30,000	294,476
Capital	0	0		0
Total Org 21205040	756,014	703,253	30,000	733,253
21205050 - Health Promotion IIID				
Personnel	\$ 2,562	2,654		2,654
Operating	26,856	30,500	2,000	32,500
Total Org 21205050	29,418	33,154	2,000	35,154
21205060 - Care Giver Support IIIE				
Personnel	\$ 87,925	93,515		93,515
Operating	59,941	57,597		57,597
Total Org 21205060	\$ 147,866	151,112	0	151,112
21205070 - Senior Home Care				
Personnel	\$ 211,137	216,640		216,640
Operating	18,585	24,247		24,247
Total Org 21205070	\$ 229,722	240,887	0	240,887
Total Expenditures	\$ 1,851,379	1,811,833	177,114	1,988,947
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund (Match)	\$ 1,195,259	1,195,259		1,195,259
Transfer to Fund 5920 - Transit Fund	(71,752)	(71,752)		(71,752)
Total Other Financing Sources (Uses)	\$ 1,123,507	1,123,507	0	1,123,507
ENDING BALANCE	\$ 194,424	44,172	54,833	99,005

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Juvenile Citation Program Fund 2412	Comm Dev		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 18	28,646		28,646
REVENUES				
552002 Juvenile Citation Program (CY&F)	\$ 61,600	0		0
552002 Juvenile Citation Program (Spanish)	0	0		0
552015 New Mexico Third Judicial	8,762	0		0
552002 Juvenile Citation Program 15001	101,770	209,761		209,761
552002 Juvenile Assessment & Reporting Center 15002	49,589	87,008		87,008
552002 Disproportionate Minority Contact 15003	12,331	34,355		34,355
552002 15004		35,976		35,976
Total Revenues	\$ 234,052	367,100	0	367,100
Total Resources	\$ 234,070	395,746	0	395,746
EXPENDITURES				
Juvenile Citation Program 24144010				
Personnel	\$ 65,104	0		0
Operating	4,185	0		0
Total 24144010	69,289	0	0	0
Juvenile Citation Program 15001				
Personnel	116,179	190,467	7,700	198,167
Operating	24,632	38,302		38,302
Total Juvenile Citation Program 15001	140,811	228,769	7,700	236,469
Juvenile Assessment & Reporting Center 15002				
Operating	48,992	87,008		87,008
Total Juvenile Assessment & Reporting Center 15002	48,992	87,008	0	87,008
Disproportionate Minority Contact 15003				
Operating	13,923	34,355		34,355
Total Disproportionate Minority Contact 15003	13,923	34,355	0	34,355
Juvenile Continuum Coordinator 15004				
Operating	0	27,120		27,120
Total Juvenile Continuum Coordinator 15004	0	27,120	0	27,120
Total Expenditures	273,015	377,252	7,700	384,952
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 73,100	73,100		73,100
Total Other Financing Sources (Uses)	\$ 73,100	73,100	0	73,100
ENDING BALANCE	\$ 34,155	91,594	(7,700)	83,894

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Mesilla Valley Safety Council CDWI Fund 2420	Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
REVENUES				
24140250-552018 MVSC Saturation Patrols	\$ 10,409	10,000	80	10,080
24140260-552018 MVSC Underage Drinking	8,368	9,000	800	9,800
554258 MVSC DWI Mini-Checkpoints				
Total Revenue	\$ 18,777	19,000	880	19,880
Total Resources	\$ 18,777	19,000	880	19,880
EXPENDITURES				
Saturation Patrols Org 24147220 Grant 5730 610210 Scheduled Overtime	\$ 8,368	9,000	800	9,800
Underage Drinking Org 24147290 Grant 5731 610210 Scheduled Overtime	\$ 10,409	10,000	80	10,080
Total Expenditures	\$ 18,777	19,000	880	19,880
ENDING BALANCE	\$ 0	0	0	0

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
STEP Fund 2422	Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 2,500	2,500	3,930	6,430
REVENUES				
24140070-552067 STEP	\$ 0	0		0
24140070-552067-20510 STEP	9,324	7,000		7,000
24140070-552018-37001 STEP Grant (TSB) 2008	23,318	0	22,000	22,000
24140070-552018-xxxxx 2009	0	16,010		16,010
24140070-552018-xxxxx	0	0	18,007	18,007
Total Revenues	\$ 32,642	23,010	40,007	63,017
Total Resources	\$ 35,142	25,510	43,937	69,447
EXPENDITURES				
24147090-610210 Overtime	\$ 0	0		0
24147090-610210-20510 Overtime	5,394	7,000		7,000
24147090-610210-37001 Overtime	23,318	0	22,000	22,000
24147090-610210-xxxxx Overtime	0	16,010		16,010
24147090-610210-xxxxx Overtime	0	0	18,007	18,007
Total Expenditures	\$ 28,712	23,010	40,007	63,017
ENDING BALANCE	\$ 6,430	2,500	3,930	6,430

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Traffic Safety Bureau Enforcement Grant Fund 2424	Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 45,296	59,509	9,067	68,576
REVENUES				
24000040-552018 TSB Grant	\$ 0	0		0
24000050-552018 TSB Oper Buckledown 2005	0	0		0
24140220-552018 TSB Underage Alcohol	10,070	0		0
24140220-552018-30702 TSB Underage Drinking 2007	22,092	0		0
24140230-552018 TSB Operation DWI	9,051	0		0
24140230-552018-37002 TSB Operation DWI	70,075	63,645	(27,510)	36,135
24140230-552018-xxxxx TSB DWI '08	0	96,216		96,216
24140240-552018 TSB (NM DOT) Oper Buckledown '06	2,637	765		765
24140240-552018-37003 Oper Buckledown '07	7,082	9,178	6,404	15,582
24140240-552018-37200	8,965	0		0
2414xxxx-552018 Operation Buckledown '08	0	7,972		7,972
Total Revenues	\$ 129,972	177,776	(21,106)	156,670
Total Resources	\$ 175,268	237,285	(12,039)	225,246
EXPENDITURES				
Org 24147100-Various Seat Belt Enforcement	\$ 0	0		0
Org 24147110-Various Operation DWI	\$ 0	0		0
Org 24147260-Various Underage Alcohol	5,447	0		0
Org 24147260-Various-30702 Underage Alcohol	18,218	0		0
Org 24147270-Various Operation DWI	8,704	0		0
Org 24147270-Various-37002 Operation DWI (TSB)	58,070	93,360	(57,225)	36,135
Org 24147270-Various-xxxxx Operation DWI (TSB)	0	96,216		96,216
Org 24147280-Various Operation Buckledown '06	14,376	0		0
Org 24147280-610210-37003 Operation Buckledown '07	1,877	12,794	2,788	15,582
Org 2414xxxx-610210 Operation Buckledown '08	0	7,972		7,972
Total Expenditures	\$ 106,692	210,342	(54,437)	155,905
ENDING BALANCE	\$ 68,576	26,943	42,398	69,341

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Prisoner Care Fund 2440	Judicial/Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 512,040	1,014,146		1,014,146
REVENUES				
24140110-532025 Prisoner Care	\$ 248,415	225,000		225,000
2440-570010 Interest on Investment	40,221	20,000		20,000
2440-570015 Net Incr (Decr) Fair Value Investment	(1,027)	0		0
Total Revenues	<u>\$ 287,609</u>	<u>245,000</u>	<u>0</u>	<u>245,000</u>
Total Resources	<u>\$ 799,649</u>	<u>1,259,146</u>	<u>0</u>	<u>1,259,146</u>
EXPENDITURES				
Prisoner Confinement	\$ 1,435,504	1,860,000	275,000	2,135,000
Total Expenditures	<u>\$ 1,435,504</u>	<u>1,860,000</u>	<u>275,000</u>	<u>2,135,000</u>
OTHER FINANCING SOURCES (USES)				
911000 Transfer from Fund 1000 General Fund	\$ 1,650,000	1,150,000		1,150,000
Total Other Financing Sources (Uses)	<u>\$ 1,650,000</u>	<u>1,150,000</u>	<u>0</u>	<u>1,150,000</u>
ENDING BALANCE	<u>\$ 1,014,145</u>	<u>549,146</u>	<u>(275,000)</u>	<u>274,146</u>

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

Page 1 of 2

FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 58,649	215,466		215,466
REVENUES				
COPS Tech Grant				
24140280-551021-13210 US DOJ (COPS Tech Grant)	\$ 67,302	169,493		169,493
2470-551021-37004 US Dept of Justice (COPS Tech Grant)	0	570,303		570,303
COPS Interoperability Tech Grant				
24140280-551021 US DOJ (COPS Interop Tech Grant)	776,116	205,245		205,245
24140280-552014 NMSU	28,869	0		0
24140280-553002 Dona Ana Fire Marshall	20,040	0		0
24140280-554010 Town of Mesilla (Marshall & Fire)	12,273	0		0
24140280-554011 Sunland Park	22,400	19,360		19,360
24140280-554012 Village of Hatch	3,730	0		0
24140280-554999 Misc Grants-Other Govts (Chaparral)	22,759	5,882		5,882
Bulletproof Vests				
24140061-551021-13300 DOJ Bulletproof Vests 2005	1,295	0		0
24140061-551021-13301 DOJ Bulletproof Vests 2007	7,460	9,317		9,317
Arrest & Enforcement				
24140060-551021 DOJ Arrest & Enforcement	0	0		0
Edward Byrnes Memorial				
24140190-551021 DOJ Edward Byrnes Memorial 2005	0	8,994		8,994
24140200-551021 DOJ Edward Byrnes Memorial 2006	11,192	0		0
24140310-551021 DOJ Edward Byrnes Memorial 2007	39,280	45,026		45,026
24140340-551021-13220 Edward Byrnes Memorial 2008	0	28,927		28,927
G.R.E.A.T.				
24140320-551021 G.R.E.A.T. Pgm 2007	41,441	19,376		19,376
Total Revenues	\$ 1,054,157	1,081,923	0	1,081,923
Total Resources	\$ 1,112,806	1,297,389	0	1,297,389
EXPENDITURES				
COPS Tech Grant				
Org 24147050 Proj 13210 COPS Tech	\$ 67,302	155,204	14,289	169,493
Org 24147050 COPS Interop Tech	1,034,821	280,055	(24,203)	255,852
Org 24147050 Proj 37004 COPS Interop Tech 200X	0	760,404		760,404
Total COPS Tech Grants	\$ 1,102,123	1,195,663	(9,914)	1,185,749
Bullet Proof Vests Grant				
Org 24147060 Proj 13300 BPV 2005	\$ 1,295	0		0
Org 24147060 Proj 13301 BPV 2007	7,460	9,317		9,317
Total Bullet Proof Vests Grant	\$ 8,755	9,317	0	9,317
Encourage Arrest & Enforcement Grants				
Org 24147080 Salaries & Operating	\$ 0	0		0
Total Ed Byrne Memorial Grants	0	0	0	0

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
Edward Byrne Memorial Grants				
Org 24147230 Ed Byrne Memorial 2005	0	8,994		8,994
Org 24147240 Ed Byrne Memorial 2006	11,192	0		0
Org 24147310 Ed Byrne Memorial 2007	\$ 39,280	45,026		45,026
Org 24147380 13220 Ed Byrne Memorial 2008	0	28,927		28,927
Total Ed Byrne Memorial Grants	\$ 50,472	82,947	0	82,947
Org 24147320 G.R.E.A.T. 2007				
Salaries	\$ 19,553	10,321		10,321
Operating	21,889	9,055		9,055
Total Org 24147240	\$ 41,442	19,376	0	19,376
Total Expenditures	\$ 1,202,792	1,307,303	(9,914)	1,297,389
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund (Match)	\$ 305,452	58,493	(58,493)	0
Total Other Financing Sources (Uses)	\$ 305,452	58,493	(58,493)	0
ENDING BALANCE	\$ 215,466	48,579	(48,579)	0

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Vehicle Forfeiture Fund 2472	Police		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 36,747	146,107		146,107
REVENUES				
24140170-552030 Vehicle Forfeiture Fees	\$ 70,663	60,000		60,000
2472-570010 Interest on Investment	2,160	0		0
2472-570015 Net Incr (Decr) Fair Value Investment	(316)	0		0
2472-903000 Sale of Capital Assets	78,225	0		0
Total Revenues	\$ 150,732	60,000	0	60,000
Total Resources	\$ 187,479	206,107	0	206,107
EXPENDITURES - 24147190				
Police Vehicle Forfeiture				
Operating Expenses	\$ 41,372	79,294		79,294
Capital Equipment	0	0	45,000	45,000
Total Expenditures	\$ 41,372	79,294	45,000	124,294
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	0	(10,000)		(10,000)
Total Other Financing Sources (Uses)	0	(10,000)	0	(10,000)
ENDING BALANCE	\$ 146,107	116,813	(45,000)	71,813

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Equipment Grants Fund 2500	Finance		Special Revenue	
	FY 2007/08 Prel Actual*	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	27,946		27,946
REVENUES				
20005 Senior Center Vehicles	808	13,008		13,008
20006 Senior Center Equipment	0	9,746		9,746
20007 Senior Center Vehicles	28,093	0		0
20009 Munson Senior Center Equipment	0	33,270		33,270
61002 East Mesa Senior Center Equipment	0	12,000		12,000
60U06 Munson Senior Center Equipment	0	93,032		93,032
33003 FEMA DHS Equipment	0	112,000		112,000
37101 PAL Boxing Equipment	7,375	30,000		30,000
37102 Police Department Equipment	148,461	101,059		101,059
60402 Bus Shelter Construction	0	7,956		7,956
60403 Bus Shelter Construction	0	50,000		50,000
60E05 Community of Hope	0	40,000	(4,788)	35,212
63A02 Mesilla Valley Hospice Equipment	0	437,185		437,185
37103 Police Equipment (2008)	0	10,000		10,000
20010 Senior Center Equipment (2008)	0	46,700		46,700
20011 Senior Center Vehicles (2008)	0	50,000		50,000
23006 Computer Equipment (Tresco 2009)	0	5,000		5,000
Total Revenues	\$ 184,737	1,050,956	(4,788)	1,046,168
Total Resources	\$ 184,737	1,078,902	(4,788)	1,074,114
EXPENDITURES				
20005 Senior Center Vehicles	808	0		0
20006 Senior Center Equipment	0	9,746		9,746
20007 Senior Center Vehicles	28,147	2,451		2,451
20009 Munson Senior Center Equipment	0	33,270		33,270
61002 East Mesa Senior Center Equipment	0	12,000		12,000
60U06 Munson Senior Center Equipment	0	93,032		93,032
33003 Fire Dept Generators	0	140,000		140,000
37101 PAL Boxing Equipment	7,375	22,625		22,625
37102 Police Department Equipment	148,461	81,540		81,540
60402 Bus Shelter Construction	0	7,956		7,956
60403 Bus Shelter Construction	0	50,000		50,000
60E05 Community of Hope	0	40,000	(4,788)	35,212
63A02 Mesilla Valley Hospice Equipment	0	437,185		437,185
37103 Police Equipment (2008)	0	10,000		10,000
20010 Senior Center Equipment (2008)	0	46,700		46,700
20011 Senior Center Vehicles (2008)	0	50,000		50,000
23006 Computer Equipment (Tresco 2009)	0	5,000		5,000
Total Expenditures	\$ 184,791	1,041,505	(4,788)	1,036,717
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 28,000	0		0
Total Other Financing Sources (Uses)	\$ 28,000	0	0	0
ENDING BALANCE	\$ 27,946	37,397	0	37,397

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Telshor Facility Fund 2705	Legislative		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 24,829,639	23,899,961		23,899,961
REVENUES				
570010 Interest on Investment	686,937	750,000		750,000
570015 Net Incr (Decr) Fair Value Investment	(1,706,148)	0	(2,500,000)	(2,500,000)
592001 Other Revenue	356,323	0		0
Total Revenues	\$ (662,888)	750,000	(2,500,000)	(1,750,000)
Total Resources	\$ 24,166,751	24,649,961	(2,500,000)	22,149,961
EXPENDITURES				
Purchased Services	\$ 0	3,850,000	(3,570,000)	280,000
In Lieu of Property Taxes	266,790	0		0
Total Expenditures	\$ 266,790	3,850,000	(3,570,000)	280,000
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 2700 - Health Services	0	(240,000)		(240,000)
Total Other Financing Sources (Uses)	\$ 0	(240,000)	0	(240,000)
ENDING BALANCE	\$ 23,899,961	20,559,961	1,070,000	21,629,961

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Convention & Visitors Bureau Fund 2710	Public Services		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 2,090,534	2,182,043		2,182,043
REVENUES				
520007 Farmer's and Crafts Market Fee - CVB	\$ 21,449	0		0
552016 New Mexico Tourism Department	17,000	20,000		20,000
552999 Miscellaneous State Grant	0	0		0
570010 Interest on Investment	87,739	45,000		45,000
543210 CVB Merchandise Sales	7,231	5,000		5,000
590015 Net Incr (Decr) Fair Value Investment	(293)	10,000		10,000
592001 Reimbursed Expense Other	8,000	0	9,523	9,523
Total Revenues	\$ 141,126	80,000	9,523	89,523
Total Resources	\$ 2,231,660	2,262,043	9,523	2,271,566
EXPENDITURES				
CVB Administration 27205010				
Personnel Services	\$ 497,415	574,347		574,347
Operating	117,087	120,500		120,500
Capital Outlay	0	21,000		21,000
Total CVB Administration 27205010	\$ 614,502	715,847	0	715,847
CVB Convention/Tourism 27205020				
Operating	\$ 830,995	952,046		952,046
Total CVB Convention/Tourism 27205020	\$ 830,995	952,046	0	952,046
CVB Special 27205030				
Operating	\$ 49,839	91,861		91,861
Total CVB Special 27205030	\$ 49,839	91,861	0	91,861
Railroad Museum 27205040				
Personnel Services	\$ 41,420	45,584		45,584
Operating	1,829	1,900		1,900
Total Railroad Museum 27205040	\$ 43,249	47,484	0	47,484
X-Prize Cup 27205050				
Personnel Services	\$ 0	0		0
Operating	0	27,033		27,033
Total X-Prize Cup 27205050	\$ 0	27,033	0	27,033
Farmer's Market 27184010				
Personnel Services	\$ 48,368	54		54
Operating	26,684	0		0
Total Farmer's Market 27184010	\$ 75,052	54	0	54
CVB Las Cruces Center 27205200				
Operating	\$ 0	137,133		137,133
Total CVB Las Cruces Center 27205200	\$ 0	137,133	0	137,133

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Convention & Visitors Bureau Fund 2710	Public Services		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
5% reduction	0	(92,443)		(92,443)
Total Expenditures	\$ 1,613,637	1,879,015	0	1,879,015
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2820 - Lodger's Tax (85%)	\$ 1,535,362	1,011,835		1,011,835
Transfer from Fund 2820 - Tourism (2.5%)	45,158	29,760		29,760
Transfer to Fund 1000 - General Fund	(16,500)	(16,500)		(16,500)
Total Other Financing Sources (Uses)	\$ 1,564,020	1,025,095	0	1,025,095
ENDING BALANCE	\$ 2,182,043	1,408,123	9,523	1,417,646

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Downtown Revitalization Fund 2715	Comm Dev		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 428,557	370,087		370,087
REVENUES				
570010 Investment Income	\$ 14,574	0		0
590021 Sale of Land	0	0		0
590015 Net Increase(Decrease) Fair Value Investment	148	0		0
591010 Downtown Lease Income	950	0		0
Total Revenues	\$ 15,672	0	0	0
Total Resources	\$ 444,229	370,087	0	370,087
EXPENDITURES				
Economic Development Org 27804010				
Operating	0	0	9,043	9,043
Capital	74,142	91,791		91,791
Total	\$ 74,142	91,791	0	100,834
Total Expenditures	\$ 74,142	91,791	0	100,834
ENDING BALANCE	\$ 370,087	278,296	0	269,253

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Northrise Morning Star Special Assessment Fund 2750	Public Works		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 276,835	20,798		20,798
REVENUES				
560100 Contribution From Developers	\$ 338,827	521,398	(521,398)	0
570010 Interest on Investment	19,597	0		0
570015 Net Incr (Decr) Fair Value Investment	1,201	0		0
570110 Interest A/R & other	130,630	0		0
Total Revenues	\$ 490,255	521,398	(521,398)	0
Total Resources	\$ 767,090	542,196	(521,398)	20,798
EXPENDITURES				
	\$			
Total Expenditures	\$			
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ (91,810)	0		0
Transfer to Fund 2810 - Gas Tax Fund	(363,092)	0		0
Transfer to Fund 3240 - '00 Municipal Gas Tax Bonds A	(291,390)	(429,928)	429,928	0
ENDING BALANCE	\$ 20,798	112,268	(91,470)	20,798

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
State Operating Grants Fund 2760	Finance		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	832		832
REVENUES				
552003 Jardin de los Ninos	\$ 0	0		0
552003 Boys & Girls Club	20,000	0		0
552004-23003 NM Dept of Health (Summer Food)	204,130	254,943		254,943
552004-23004 NM Dept of Health (Diabetes)	838	10,000		10,000
552013-21002 Branigan Library State Aid	3,656	13,481		13,481
552019-23005 UNM Pedestrian Safety	2,841	8,542		8,542
552003-22001 NM Main Street (Facility Assessment)	0	35,000		35,000
552021-22002 NM Dept of Cultural Affairs (MoA)	1,364	1,364		1,364
552008-30630 New Mexico Forest Re-Leaf Grant	7,987	8,000		8,000
552021-22003 NM Arts	0	4,257		4,257
XXXXXX-XXXXX NM Economic Development(Advertising)	0	2,700		2,700
552024-21001 NM Humanities Grant	832	0		0
552003-30704 NM DFA Homeless Veterans Shelter	30,000	30,000		30,000
Total Revenues	\$ 271,648	368,287	0	368,287
Total Resources	\$ 271,648	369,119	0	369,119
EXPENDITURES				
	\$			
Total Expenditures	\$			
EXPENDITURES				
27200030-30701 Jardin de los Ninos	\$ 0	0		0
27200050-30703 Boys & Girls Club	20,000	0		0
27205080-23003 NM Dept of Health (Summer Food)	204,130	254,943		254,943
27205100-23004 NM Dept of Health (Diabetes)	838	10,000		10,000
27205060-22001 NM Main Street (Facility Assessment)	0	35,000		35,000
27205120-21002 Branigan Library State Aid	3,656	13,481		13,481
27205140-23005 UNM Pedestrian Safety	2,841	8,542		8,542
27205150-22002 NM Dept of Cultural Affairs (MoA)	1,364	1,364		1,364
552008-30630 New Mexico Forest Re-Leaf Grant	7,987	8,000		8,000
27205150-22003 NM Arts	0	4,257		4,257
27200080-30704 NM DFA Homeless Veterans Shelter	30,000	30,000		30,000
XXXXXX-XXXXX NM Economic Development(Advertising)	0	2,700		2,700
Total Expenditures	\$ 270,816	368,287	0	368,287
Other Financing Sources (Uses)				
Transfer from General Fund	\$ 0	0	2,850	2,850
Total Other Financing Sources (Uses)	0	0	2,850	2,850
ENDING BALANCE	\$ 832	832	2,850	3,682

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Environment Gross Receipts Tax Fund 2800	Facilities		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUE				
512020 EGRT - City	\$ 1,659,964	1,553,000		1,553,000
553020 EGRT - County	900,686	859,660	116,051	975,711
Total Revenues	\$ 2,560,650	2,412,660	116,051	2,528,711
Total Resources	\$ 2,560,650	2,412,660	116,051	2,528,711
EXPENDITURES				
Operating	\$ 943,831	903,220	116,051	1,019,271
Total Expenditures	\$ 943,831	903,220	116,051	1,019,271
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 2780 - Griggs/Walnut Plume Fund	\$ (34,666)	0		0
Transfer to Fund 3618 - 2008 NMFA G/W Plume DS	0	(65,820)		(65,820)
Transfer to Fund 5300 - Water	(1,261,506)	0		0
Transfer to Fund 5400 - Wastewater	0	0		0
Transfer to Fund 5420 - Water Reclamation	(304,926)	(295,200)		(295,200)
Transfer to Fund 5450 - WW Capital Improvement Fund	0	(148,420)		(148,420)
Transfer to Fund 5510 - SW Closure Post Closure	0	(1,000,000)		(1,000,000)
Total Other Financing Sources (Uses)	\$ (1,601,098)	(1,509,440)	0	(1,509,440)
ENDING BALANCE	\$ 15,721	0	0	0

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Public Safety Gross Receipts Tax Fund 2805	Police/Fire		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
REVENUES				
512022 Municipal Gross Receipts Tax '02	\$ 3,317,503	3,084,000	65,293	3,149,293
Total Revenues	\$ 3,317,503	3,084,000	65,293	3,149,293
Total Resources	\$ 3,317,503	3,084,000	65,293	3,149,293
EXPENDITURES				
Police Personnel	\$ 2,223,503	1,881,240	249,256	2,130,496
Fire Personnel	1,063,271	1,202,760	(183,964)	1,018,796
Total Expenditures	\$ 3,286,774	3,084,000	65,293	3,149,293
Adjustment due to change in accruals.	(30,729)			
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Gas Tax Fund 2810	Public Works		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 193,811	300,673		300,673
REVENUES				
512041 Gasoline Tax	\$ 859,887	539,906	363,457	903,363
512042 Gas Tax Road Fund	579,578	426,859	132,120	558,979
570010 Interest on Investment	8,085	200		200
590051 Net Incr (Decr) Fair Value Investment	813	0		0
Total Revenues	\$ 1,448,363	966,965	495,577	1,462,542
Total Resources	\$ 1,642,174	1,267,638	495,577	1,763,215
EXPENDITURES				
28226010 Major Maintenance - Personnel	\$ 35,022	84,234		84,234
28226010 Major Maintenance - Operating	31,758	47,935		47,935
28806010 Street Sweeping - Capital	0	71,178		71,178
28226030 Street Sweeping - Personnel	194,692	267,168		267,168
28226030 Street Sweeping - Operating	160,098	129,800	49,300	179,100
28226040 Public Works - Personnel	15,184	0		0
28226020 Sidewalk Reconstruction - Operating				
Total Expenditures	\$ 436,754	600,315	49,300	649,615
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2750 - Northrise Spec Assessment	\$ 363,092	0		0
Transfer to Fund 1005 - Engineering Svcs (new position)	0	(15,000)		(15,000)
Transfer to Fund 3240 - 2000 Muni Gas Tax Bonds	(222,839)	0	(430,831)	(430,831)
Transfer to Fund 5920 - Bus Transit	(1,045,000)	(530,000)	350,000	(180,000)
Total Other Financing Sources (Uses)	\$ (904,747)	(545,000)	(80,831)	(625,831)
ENDING BALANCE	\$ 300,673	122,323	365,446	487,769

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
TIDD Dedicated Revenue Fund 2815	Facilities		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
511011 Property Tax TIDD	\$ 0	0		0
512016 Municipal Gross Receipts Tax TIDD	0	0	497,000	497,000
512023 County Gross Receipts Tax TIDD	0	0	23,000	23,000
Total Revenues	\$ 0	0	520,000	520,000
Total Resources	\$ 0	0	520,000	520,000
EXPENDITURES	\$			
Total Expenditures	\$			
EXPENDITURES	\$ 0	0	0	0
Total Expenditures	\$ 0	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 7500-Las Cruces Downtown TIDD	0	0		0
Total Other Financing Sources (Uses)	0	0	0	0
ENDING BALANCE	\$ 0	0	520,000	520,000

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
2000 Municipal Gas Tax Bonds Series A Fund 3240	Finance		Debt Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 43,548	57,614		57,614
Revenues				
570010 Interest on Investments	5,473	5,000	(1,899)	3,101
590051 Net Incr (Decr) Fair Value Investment	(1,009)	0	996	996
Total Revenues	\$ 4,464	5,000	(903)	4,097
Total Resources	\$ 48,012	62,614	(903)	61,711
EXPENDITURES				
750100 Interest on Bonds	\$ 192,568	176,398		176,398
750200 Bond Redemption	330,000	345,000		345,000
Total Expenditures	\$ 522,568	521,398	0	521,398
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - GRT Income Fund	\$ 0	0		0
Transfer from Fund 2750 - Northrise Morningstar S A	291,390	429,928	(429,928)	0
Transfer from Fund 2810 - Gas Tax Fund	222,839	0	430,831	430,831
Transfer from Fund 3241- 2000 Series A Debt Svc Rsv	17,941	85,797		85,797
Total Other Financing Sources (Uses)	\$ 532,170	515,725	903	516,628
ENDING BALANCE	\$ 57,614	56,941	0	56,941

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
NMFA Equipment Loans Debt Service Fund 3612	Finance		Debt Service	
	FY 2007/08 Prel Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 304,029	289,536		289,536
Revenues				
570010 Interest on Investments	\$ 21,548	5,000		5,000
590051 Net Incr (Decr) Fair Value Investment	(352)	0		0
Other Sources - Loan Proceeds	0	0		0
Total Revenues	\$ 21,196	5,000	0	5,000
Total Resources	\$ 325,225	294,536	0	294,536
EXPENDITURES				
Interest on Bonds Street Equipment	60,124	52,617		52,617
Bond Redemption Street Equipment	227,839	235,919		235,919
Bond Issue Expense Street Equipment	1,249	0		0
Interest on Bonds Fire Equipment	29,190	22,741		22,741
Bond Redemption Fire Equipment	99,929	103,419		103,419
Bond Issue Expense Fire Equipment	1,945	0		0
Escrow Agent Fees	0	0	2,800	2,800
Total Expenditures	\$ 420,276	414,696	2,800	417,496
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1200 - VAF Street Equipment	238,451	240,929		240,929
Transfer from Fund 1200 - VAF Fire Equipment	104,644	105,731		105,731
Transfer from Fund 4613 - NMFA Equipment	41,492	0		0
Total Other Financing Sources (Uses)	\$ 384,587	346,660	0	346,660
ENDING BALANCE	\$ 289,536	226,500	(2,800)	223,700
Required Debt Service Reserve	186,526	186,526		186,526
UN-RESERVED ENDING BALANCE	103,010	39,974	(2,800)	37,174

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
2006 NMFA Street Loans Debt Service Fund 3613	Finance		Debt Service	
	FY 2007/08 Prel Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 1,016,876	1,436,337		1,436,337
Revenues				
570010 Interest on Investments	\$ 61,344	25,000		25,000
590051 Net Incr (Decr) Fair Value Investment	1,057	0		0
Other Sources - Loan Proceeds	0	0		0
Total Revenues	\$ 62,401	25,000	0	25,000
Total Resources	\$ 1,079,277	1,461,337	0	1,461,337
EXPENDITURES				
Interest on Bonds Street Projects	257,360	305,896		305,896
Bond Redemption Street Projects	392,425	1,391,430		1,391,430
Interest on Bonds Flood Projects	103,670	98,296		98,296
Bond Redemption Flood Projects	150,933	156,319		156,319
Escrow Agent Fees	12,179	0	11,501	11,501
Total Expenditures	\$ 916,567	1,951,941	11,501	1,963,442
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2751 - Sonoma Ranch Spec	1,273,627	0		0
Transfer from Fund 4202 - Sales Tax Street Maint.	0	1,380,862		1,380,862
Transfer from Fund 4400 - Flood Control	0	153,429		153,429
Total Other Financing Sources (Uses)	\$ 1,273,627	1,534,291	0	1,534,291
ENDING BALANCE	\$ 1,436,337	1,043,687	(11,501)	1,032,186
Required Debt Service Reserve	920,000	920,000		920,000
UN-RESERVED ENDING BALANCE	516,337	123,687	(11,501)	112,186

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
2007 NMFA Street Loans Debt Service Fund 3615	Finance		Debt Service	
	FY 2007/08 Prel Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	467,229		467,229
Revenues				
570010 Interest on Investments	12,227	3,000		3,000
590051 Net Incr (Decr) Fair Value Investment	(3,713)	0		0
Other Sources - Loan Proceeds	359,001	0		0
Total Revenues	\$ 367,515	3,000	0	3,000
Total Resources	\$ 367,515	470,229	0	470,229
EXPENDITURES				
Bond/Note Principal	930,000	930,000		930,000
Bond/Note Interest	73,609	101,575		101,575
Escrow Agent Fees	0	0	3,350	3,350
Total Expenditures	\$ 1,003,609	1,031,575	3,350	1,034,925
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 4202 - Sales Tax Street Maint.	1,103,323	945,009		945,009
Total Other Financing Sources (Uses)	\$ 1,103,323	945,009	0	945,009
ENDING BALANCE	\$ 467,229	383,663	(3,350)	380,313
Required Debt Service Reserve	360,000	360,000		360,000
UN-RESERVED ENDING BALANCE	107,229	23,663	(3,350)	20,313

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
2007 NMFA Fire Equipment Loans Debt Service Fund 3616	Finance		Debt Service	
	FY 2007/08 Prel Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	107,178	636	107,814
Revenues				
570010 Interest on Investments	1,325	0		0
590051 Net Incr (Decr) Fair Value Investment	(65)			
Loan Proceeds	89,660	0		0
Total Revenues	\$ 90,920	0	0	0
Total Resources	\$ 90,920	107,178	636	107,814
EXPENDITURES				
Bond/Note Principal	0	98,327		98,327
Bond/Note Interest	0	52,200		52,200
Escrow Agent Fees	0	0	2,340	2,340
Total Expenditures	\$ 0	150,527	2,340	152,867
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1200 - VAF	16,894	146,545		146,545
Total Other Financing Sources (Uses)	\$ 16,894	146,545	0	146,545
ENDING BALANCE	\$ 107,814	103,196	(1,704)	101,492
Required Debt Service Reserve	89,660	89,660		89,660
UN-RESERVED ENDING BALANCE	18,154	13,536	(1,704)	11,832

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
2007 NMFA Street Equipment Loans Debt Service Fund 3617	Finance		Debt Service	
	FY 2007/08 Prel Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	39,195	276	39,471
Revenues				
570010 Interest on Investments	693	0		0
590051 Net Incr (Decr) Fair Value Investment	(127)	0		0
Loan Proceeds	33,624	0		0
Total Revenues	\$ 34,190	0	0	0
Total Resources	\$ 34,190	39,195	276	39,471
EXPENDITURES				
Bond/Note Principal	21,165	40,438		40,438
Bond/Note Interest	6,618	11,470		11,470
Escrow Agent Fees	0	0	400	400
Total Expenditures	\$ 27,783	51,908	400	52,308
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1200 - VAF	33,064	51,497		51,497
Total Other Financing Sources (Uses)	\$ 33,064	51,497	0	51,497
ENDING BALANCE	\$ 39,471	38,784	(124)	38,660
Required Debt Service Reserve	33,624	33,624		33,624
UN-RESERVED ENDING BALANCE	5,847	5,160	(124)	5,036

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
2008 NMFA Parking Deck Fund 3623	Finance		Debt Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
570010 Interest on Investments	\$ 0	0	0	0
590051 Net Incr (Decr) Fair Value Investment	0	0	0	0
Other Sources - Loan Proceeds	0	0	185,715	185,715
Total Revenues	\$ 0	0	185,715	185,715
Total Resources	\$ 0	0	185,715	185,715
EXPENDITURES				
Bond/Note Principal & Interest	0	87,831	0	87,831
Total Expenditures	\$ 0	87,831	0	87,831
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Municipal GRT	0	87,831	(87,831)	0
Total Other Financing Sources (Uses)	\$ 0	87,831	(87,831)	0
ENDING BALANCE	\$ 0	0	97,884	97,884
UN-RESERVED ENDING BALANCE	0	0	97,884	97,884

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ (12,247)	(23,448)		(23,448)
REVENUES				
60101 Animal Shelter Improvements	\$ 0	51,725		51,725
60201 Benavidez Center Parking	23,151	43		43
60202 Benavidez Center Expansion	25,000	0		0
60301 Burn Lake/Esslinger Park	0	55,000		55,000
60302 Burn Lake/Esslinger Park	45,260	43,139		43,139
60404 Bus Shelters	0	50,100		50,100
60405 Bus Shelters	0	25,000		25,000
60501 State Grant - Convention Center	0	0		0
60603 Club Fusion	0	25,000		25,000
60803 Downtown Revitalization	0	37,732		37,732
60902 La Casa Facility Additions	88,100	60,400		60,400
60903 La Casa Facility Additions	214,376	146,975		146,975
60904 La Casa Facility Additions	29,663	20,337		20,337
60906 La Casa Dom. Violence Shelter Expansion	102,783	70,468		70,468
60907 La Casa Dom. Violence Shelter Expansion	29,663	20,337		20,337
60A01 East Mesa Multigenerational Center	0	100,000		100,000
60B01 Grandparents Housing	22,878	587		587
60B02 Grandparents Housing	26,117	12,956		12,956
60C04 Housing for Handicapped	14,606	604		604
60C05 Housing for Handicapped	959	36,116		36,116
60E06 Community of Hope	990	17,884		17,884
60E08 Community of Hope	4,028	8,519		8,519
60E0A Community of Hope - Ph4	0	242,550		242,550
60F01 Mesquite Historical District	200,772	44,658		44,658
60F02 Mesquite Historical District	20,443	15,510		15,510
60F03 Mesquite Neighborhood	59,320	365,680		365,680
60F04 Mesquite Neighborhood	0	25,000		25,000
60F05 Mesquite Neighborhood	0	150,000		150,000
60G01 Lohman Median Landscaping	14,480	86,964		86,964
60H07 Mesilla Park community Center	0	16,426		16,426
60H08 Mesilla Park community Center	0	50,000		50,000
60J01 North Las Cruces Park	1,056	36,038		36,038
60K01 State Grant - Neighborhood Police Station	0	9,382		9,382
60L01 Open Space Park	0	16,744		16,744
60P01 Indoor Swimming Facility Design	2,329	0		0
60P02 Indoor Swimming Facility Design	100,000	0		0
60P03 Multipurpose Aquatic & Recreation Center	419,111	3,205,614		3,205,614
60P04 Multipurpose Aquatic & Recreation Center	0	9,032,955		9,032,955
60Q01 Branigan Library Child Area	0	100,980		100,980

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
60Q02 Branigan Library Child Area	0	105,930		105,930
60Q05 Thomas Branigan Memorial Library	0	262,350		262,350
60Q06 Thomas Branigan Memorial Library	0	8,710		8,710
60R01 Rio Grande Theater	10,848	0		0
60S01 Veterans Museum Feasibility Study	0	3,536		3,536
60U01 Munson Center Improvements	24,000	120,433		120,433
60U06 Munson Center Improvements	31,268	158,883		158,883
60U04 Munson Center Improvements	0	175,000		175,000
60V01 CAP Aircraft Hanger	2,862	0		0
60V02 Civil Air Patrol Hanger	0	150,000		150,000
60Z02 Branigan Cultural Center Iron Gates	0	30,000		30,000
61002 East Mesa Senior Center Improvements	0	608,938		608,938
61500 Mesquite Historical District	0	0		0
61603 Fire Station #1	0	100,000		100,000
61903 Fire Station #4	9,112	0		0
61904 Fire Station #4	100,000	0		0
61A04 Fire Station #5	25,000	0		0
61A05 Fire Station #5	100,000	0		0
60Q09 Branigan Library Expansion	0	550,000		550,000
60E10 Community of Hope Garden	738	19,262		19,262
63401 Museum Security System	0	30,000		30,000
63402 Paleozoic Trackway Exhibit	0	100,000		100,000
63501 Amador Hotel	0	62,900		62,900
60504 City (Convention) Center	0	100,000		100,000
63601 & 63602 Veterans' Transitional Housing	0	296,697		296,697
64100 Veterans' Transitional Housing Complex	0	297,000		297,000
63701 Police & Fire Training Academy	0	100,000		100,000
60H10 Mesilla Park Community Center - Bldg & Grnds	33,760	133,201		133,201
60H10 Mesilla Park Community Center - Kitchen	0	25,500		25,500
XXXXX Community Youth Program	0	20,000		20,000
60U07 Munson Senior Center Addition	0	202,950		202,950
60A04 East Mesa Multigenerational Center	0	50,000		50,000
XXXXX East Mesa Open Space Park	0	250,000		250,000
60E11 Community of Hope	13	199,987		199,987
60908 La Casa Domestic Violence Shelter	8,899	6,102		6,102
60909 La Casa Domestic Violence Shelter	265,129	211,871		211,871
60911 Las Casa Shelter & Transitional Housing	0	215,000		215,000
63A01 Mesilla Valley Hospice	329,000	0		0
XXXXX Downtown Revitalization & Redevelopment (2005)	0	50,000		50,000
XXXXX Downtown Revitalization & Redevelopment (2004)	0	61,431		61,431
XXXXX Downtown Plaza (2008)	0	295,000		295,000

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
XXXXX Burn Lake/Esslinger Park (2008)	0	30,000		30,000
XXXXX High Noon Soccer Restrooms (2008)	0	50,000		50,000
64101 Homeless Veterans Housing Complex (2008)	0	227,700		227,700
60P05 Multipurpose Rec & Aquatic Phase II (2008)	0	588,060		588,060
XXXXX Amador Museum (2008)	0	114,000		114,000
XXXXX Natural History Museum (2008)	0	180,000		180,000
XXXXX Branigan Library Childrens Wing (2008)	0	125,000		125,000
XXXXX Multigenerational Center (2008)	0	42,000		42,000
XXXXX Mesquite Hist Dist Community Garden (2008)	0	50,000		50,000
XXXXX Mesquite Hist Dist Gateway Monument (2008)	0	10,000		10,000
XXXXX Mesilla Park Community Center (2008)	0	55,000		55,000
XXXXX Animal Services Center (2008)	0	160,000		160,000
XXXXX Skeet & Trap Range (2008)	0	65,000	(65,000)	0
XXXXX East Mesa Center (2008)	0	41,000		41,000
XXXXX Munson Center (2008)	0	10,000		10,000
Total Revenues	\$ 2,385,714	20,929,864	(65,000)	20,864,864
Total Resources	\$ 2,373,467	20,906,416	(65,000)	20,841,416
EXPENDITURES				
60101 Animal Shelter Improvements	\$ 0	51,725		51,725
60201 Benavidez Center Parking	23,151	43		43
60202 Benavidez Center Expansion	25,000	0		0
60301 Burn Lake/Esslinger Park	0	55,000		55,000
60302 Burn Lake/Esslinger Park	45,260	43,139		43,139
60404 Bus Shelters	0	50,100		50,100
60405 Bus Shelters	0	25,000		25,000
60603 Club Fusion	0	25,000		25,000
60803 Downtown Revitalization	18,912	37,732		37,732
60902 La Casa Facility Additions	88,100	60,400		60,400
60903 La Casa Facility Additions	214,376	146,975		146,975
60904 La Casa Facility Additions	29,663	20,337		20,337
60906 La Casa Dom. Violence Shelter Expansion	102,783	70,468		70,468
60907 La Casa Dom. Violence Shelter Expansion	29,663	20,337		20,337
60911 Las Casa Shelter & Transitional Housing	0	215,000		215,000
60A01 East Mesa Multigenerational Center	0	100,000		100,000
60C04 Housing for Handicapped	14,606	604		604
60C05 Housing for Handicapped	959	36,116		36,116

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
60E06 Community of Hope	990	17,884		17,884
60E08 Community of Hope	4,028	8,519		8,519
60E0A Community of Hope - Ph4	0	242,550		242,550
60F01 Mesquite Historical District	200,772	44,658		44,658
60F02 Mesquite Historical District	44,490	15,510		15,510
60F03 Mesquite Neighborhood	59,320	365,680		365,680
60F04 Mesquite Neighborhood	0	25,000		25,000
60F05 Mesquite Neighborhood	0	150,000		150,000
60G01 Lohman Median Landscaping	14,480	86,964		86,964
60H07 Mesilla Park community Center	0	16,426		16,426
60H08 Mesilla Park community Center	0	50,000		50,000
60J01 North Las Cruces Park	1,056	36,038		36,038
60K01 Neighborhood Police Station	0	9,382		9,382
60L01 Open Space Park	0	16,744		16,744
60P01 Indoor Swimming Facility Design	2,329	0		0
60P02 Indoor Swimming Facility Design	100,000	0		0
60P03 Multipurpose Aquatic & Recreation Center	419,111	3,205,614		3,205,614
60P04 Multipurpose Aquatic & Recreation Center	0	9,032,955		9,032,955
60Q01 Branigan Library Child Area	0	100,980		100,980
60Q02 Branigan Library Child Area	0	105,930		105,930
60Q05 Thomas Branigan Memorial Library	0	262,350		262,350
60Q06 Thomas Branigan Memorial Library	0	8,710		8,710
60R01 Rio Grande Theater	10,848	0		0
60S01 Veterans Museum Feasibility Study	0	3,536		3,536
60U01 Munson Center Improvements	24,000	120,433		120,433
60U04 Munson Center Improvements	0	175,000		175,000
60U06 Munson Center Improvements	31,268	158,883		158,883
60V01 CAP Aircraft Hanger	2,862	0		0
60V02 Civil Air Patrol Hanger	0	150,000		150,000
60Z02 Branigan Cultural Center Iron Gates	0	30,000		30,000
61002 East Mesa Senior Center Improvements	0	608,938		608,938
61603 Fire Station #1	0	100,000		100,000
61903 Fire Station #4	9,112	0		0
61904 Fire Station #4	100,000	0		0
61A04 Fire Station #5	25,000	0		0
61A05 Fire Station #5	100,000	0		0
60B01 Grandparents Housing	22,877	587		587
60B02 Grandparents Housing	26,117	12,956		12,956
60Q09 Branigan Library Expansion	0	550,000		550,000

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
60E10 Community of Hope Garden	738	19,262		19,262
63401 Museum Security System	0	30,000		30,000
63402 Paleozoic Trackway Exhibit	0	100,000		100,000
63501 Amador Hotel	0	62,900		62,900
60504 City (Convention) Center	0	100,000		100,000
63601& 63602 Veterans' Transitional Housing	0	296,697		296,697
64100 Veterans' Transitional Housing Complex	0	297,000		297,000
63701 Police & Fire Training Academy	0	100,000		100,000
60H10 Mesilla Park Community Center - Bldg & Grnds	33,760	133,201		133,201
60H10 Mesilla Park Community Center - Kitchen	0	25,500		25,500
XXXXX Community Youth Program	0	20,000		20,000
60U07 Munson Senior Center Addition	0	202,950		202,950
60A04 East Mesa Multigenerational Center	0	50,000		50,000
XXXXX East Mesa Open Space Park	0	250,000		250,000
60E11 Community of Hope	13	199,987		199,987
60908 La Casa Domestic Violence Shelter	8,899	6,102		6,102
60909 La Casa Domestic Violence Shelter	265,129	211,871		211,871
63A01 Mesilla Valley Hospice	329,000	0		0
XXXXX Downtown Revitalization & Redevelopment (2005)	0	50,000		50,000
XXXXX Downtown Revitalization & Redevelopment (2004)	0	61,431		61,431
XXXXX Downtown Plaza (2008)	0	295,000		295,000
XXXXX Burn Lake/Esslinger Park (2008)	0	30,000		30,000
XXXXX High Noon Soccer Restrooms (2008)	0	50,000		50,000
64101 Homeless Veterans Housing Complex (2008)	0	227,700		227,700
60P05 Multipurpose Rec & Aquatic Phase II (2008)	0	588,060		588,060
XXXXX Amador Museum (2008)	0	114,000		114,000
XXXXX Natural History Museum (2008)	0	180,000		180,000
XXXXX Branigan Library Childrens Wing (2008)	0	125,000		125,000
XXXXX Multigenerational Center (2008)	0	42,000		42,000
XXXXX Mesquite Hist Dist Community Garden (2008)	0	50,000		50,000

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
XXXXX Mesquite Hist Dist Gateway Monument (2008)	0	10,000		10,000
XXXXX Mesilla Park Community Center (2008)	0	55,000		55,000
XXXXX Animal Services Center (2008)	0	160,000		160,000
XXXXX Skeet & Trap Range (2008)	0	65,000	(65,000)	0
XXXXX East Mesa Center (2008)	0	41,000		41,000
XXXXX Munson Center (2008)	0	10,000		10,000
Total Expenditures	\$ 2,428,672	20,929,864	(65,000)	20,864,864
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 4212 - State Street Improvement Grants	\$ 0	0		0
Transfer from Fund 101000 - General Fund	7,711	4,536		4,536
Total Other Financing Sources (Uses)	\$ 7,711	4,536	0	4,536
ENDING BALANCE	\$ (47,494)	(18,912)	0	(18,912)

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Sales Tax 2009 Fund 4026	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
830010 Bond Proceeds	\$ 0	12,700,000	(12,700,000)	0
830012 Bond Discount	0	0		0
Total Revenues	\$ 0	12,700,000	(12,700,000)	0
Total Resources	\$ 0	12,700,000	(12,700,000)	0
EXPENDITURES				
61B40 Fire Station 7 (Airport)	\$ 0	200,000	(200,000)	0
61B60 Fire Station 8 (East Mesa)	0	2,500,000	(2,500,000)	0
60D03 New City Hall (FFE, Parking, IT)	0	5,400,000	(5,400,000)	0
62P02 Municipal Operations Center (Fleet)	0	2,800,000	(2,800,000)	0
70M0J Arroyo Crossings	0	1,800,000	(1,800,000)	0
90020 Bond Issue Expense				
Total Expenditures	\$ 0	12,700,000	(12,700,000)	0
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Facilities		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ (45,842)	0		0
REVENUES				
60801 Downtown Plaza	\$ 696	0		0
60802 Downtown Revitalization	2,343	7,864		7,864
60804 Downtown Revitalization	0	103,000		103,000
60809 Downtown Plaza	0	32,462		32,462
60810 Downtown Plaza	67,008	223,587	(48,587)	175,000
60812 Downtown Construction Panels	4,285	4,285		4,285
60813 Downtown Plaza	0	830,000		830,000
XXXXX La Placita - Phase I	0	298,270		298,270
XXXXX La Placita - Phase II	0	50,000		50,000
60814 Downtown Plaza	0	295,000		295,000
60E05 Community of Hope	0	30,000	4,788	34,788
60F06 Mesquite Historical District	0	370,000		370,000
60T07 Veteran's Memorial Wall	130,163	5,837		5,837
60T08 Veteran's Memorial Wall	19,142	858		858
61R03 Burn Lake	0	75,000		75,000
62304 High Noon Soccer Fields	0	50,000		50,000
62305 High Noon Soccer Fields	0	85,000		85,000
63801 Alternative Recreation Facility/Park (Dog Park)	0	50,000		50,000
63802 Dog Park	0	100,000		100,000
23007 Skeet & Trap Range (2008)	0	0	65,000	65,000
Total Revenues	\$ 223,637	2,611,163	21,201	2,632,364
Total Resources	\$ 177,795	2,611,163	21,201	2,632,364
EXPENDITURES				
60801 Downtown Plaza	\$ 696	0		0
60802 Downtown Revitalization	2,343	7,864		7,864
60804 Downtown Revitalization	0	103,000		103,000
60809 Downtown Plaza	0	32,462		32,462
60810 Downtown Plaza	21,166	177,745	(2,745)	175,000
60812 Downtown Construction Panels	4,285	4,285		4,285
60813 Downtown Plaza	0	830,000		830,000
XXXXX La Placita - Phase I	0	298,270		298,270
XXXXX La Placita - Phase II	0	50,000		50,000
60814 Downtown Plaza	0	295,000		295,000
23007 Skeet & Trap Range (2008)	0	0	65,000	65,000

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Facilities		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
60E05 Community of Hope	0	30,000	4,788	34,788
60F06 Mesquite Historical District	0	370,000		370,000
60T07 Veteran's Memorial Wall	130,163	5,837		5,837
60T08 Veteran's Memorial Wall	19,142	858		858
61R03 Burn Lake	0	75,000		75,000
62304 High Noon Soccer Fields	0	50,000		50,000
62305 High Noon Soccer Fields	0	85,000		85,000
63801 Alternative Recreation Facility/Park (Dog Park)	0	50,000		50,000
63802 Dog Park	0	100,000		100,000
Total Expenditures	\$ 177,795	2,565,321	67,043	2,632,364
ENDING BALANCE	\$ 0	45,842	(45,842)	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Airport Improvement Fund 4300	Facilities		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 566,967	665,330		665,330
REVENUES				
570010 - Interest Income	\$ 32,943	20,000		20,000
570015 Net Incr (Decr) Fair Value Investment	(130)	0		0
70B03 - FAA Grant - Airport Lights and Signs	752,054	0		0
70B03 - State Grant - Airport Lights and Signs	19,534	0		0
70B04 - State Grant - Master Plan	9,749	10,000		10,000
70B05 - State Grant - Taxilane & ARFF Vehicle	0	15,653		15,653
70B06 - State Grant - Airport Lights and Signs	0	6,250		6,250
70C00 - FAA Grant - Air Traffic Control Tower Phase I	60,526	988,149		988,149
70C00 - State - Air Traffic Control Tower Phase I	0	36,682		36,682
70B00 - State Grant - West End Taxiway	0	108,227		108,227
70B08 - Rehab Runway 12-30	0	610,801		610,801
70B08 - State Grant - Rehab Runway 12-30	0	16,074		16,074
XXXXX - Rehab Runway 12-30	0	11,378,000	(11,378,000)	0
Total Revenues	\$ 874,676	13,189,836	0	1,811,836
Total Resources	\$ 1,441,643	13,855,166	0	2,477,166
EXPENDITURES				
Other Airport Improvement Projects				
43806060 - ARFF Vehicle	\$ 625,125	0		0
70B07 - Automated Weather Station - AWOS - Replace	0	80,000		80,000
70B00 - West End Taxiway	0	108,227		108,227
70B03 - Airport Lights and Signs	180,002	0		0
70B04 - Airport Master Plan	19,999	0		0
70C00 - Air Traffic Control Tower	60,525	1,024,830		1,024,830
70B08 - Rehab Runway 12-30	49,765	642,949		642,949
XXXXX - Rehab Runway 12-30	0	11,378,000	(11,378,000)	0
Total Other Airport Improvement Projects	\$ 935,416	13,234,006	0	1,856,006
Total Expenditures	\$ 935,416	13,234,006	0	1,856,006
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 159,103	0		0
Transfer from Fund 4504 - West Mesa Industrial Fund	0	0		0
Total Other Financing Sources (Uses)	\$ 159,103	0	0	0
ENDING BALANCE	\$ 665,330	621,160	0	621,160

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Federal Stimulus Capital Projects Fund 4900	Various		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
XXXXX - Rehab Runway 12-30	0	0	11,378,000	11,378,000
Total Revenues	\$ 0	0	11,378,000	11,378,000
Total Resources	\$ 0	0	11,378,000	11,378,000
EXPENDITURES				
XXXXX - Rehab Runway 12-30	\$ 0	0	11,378,000	11,378,000
Total Expenditures	\$ 0	0	11,378,000	11,378,000
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
	Utilities		Enterprise	
Shared Services Fund 5100	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ (170,100)	71,793		71,793
REVENUES				
546308 Reimbursed from RGNGA	\$ 395,000	395,000	545,000	940,000
570010 Investment Income	(59,409)	(45,000)		(45,000)
590051 Net Incr(Decr) Fair Value Investment	(2,069)	(7,000)		(7,000)
591010 Rental/Lease Income	38,580	38,580		38,580
592001 Reimbursed Expense	(1,445)	0		0
Total Revenues	\$ 370,657	381,580	545,000	926,580
Total Resources	\$ 200,557	453,373	545,000	998,373
EXPENDITURES				
Personnel Expenses	\$ 3,762,261	4,801,129		4,801,129
Operating Expenses	2,011,359	3,334,714		3,334,714
Depreciation Expense	42,508	39,100	40,405	79,505
Total Expenditures	\$ 5,816,128	8,174,943	40,405	8,215,348
				0
OTHER FINANCING SOURCES (USES)				0
Transfer from Fund 5200 - Gas Fund	\$ 2,686,457	3,770,463		3,770,463
Transfer from Fund 5300 - Water Fund	1,683,979	2,132,810		2,132,810
Transfer from Fund 5301 - Water Development	113,800	55,050		55,050
Transfer from Fund 5320 - Water Rights Acquisition	78,700	78,700		78,700
Transfer from Fund 5400 - Wastewater Fund	877,963	990,724		990,724
Transfer from Fund 5401 - Wastewater Development	81,150	44,700		44,700
Transfer from Fund 5500 - Solid Waste Fund	1,466,914	1,860,963		1,860,963
Transfer from Fund 6361 - Walnut/Griggs Plume Site	0	0		0
Transfer to Fund 1000 - General Fund	(267,277)	0		0
Transfer to Fund 1005 - Engineering Services Fund	(858,271)	(948,700)		(948,700)
Transfer to Fund 5160 - Equipment Reserve Fund	(399,000)	(300,581)	(545,000)	(845,581)
Total Other Financing Sources (Uses)	\$ 5,464,415	7,684,129	(545,000)	7,139,129
				0
Ending Balance With Non-cash Expenses	\$ (151,156)	(37,441)		(77,846)
Plus: Non-cash Expenses & Other Adjustments	42,507	39,101		79,506
ENDING BALANCE	\$ (108,649)	1,660	0	1,660

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Shared Services Equipment Reserve Fund 5160	Utilities		Internal Services	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 146,580	487,055		487,055
REVENUES				
570010 Interest on Investment	\$ 11,767	23,391		23,391
570015 Net Incr(Decr) Fair Value Investment	(694)	2,599		2,599
590020 Sale of Property	14,910	9,000		9,000
Total Revenues	\$ 25,983	34,990	0	34,990
Total Resources	\$ 172,563	522,045	0	522,045
EXPENDITURES				
Equipment	\$ 252,907	198,710		198,710
Depreciation	102,654	143,800	(10,400)	133,400
Total Expenditures	\$ 355,561	342,510	(10,400)	332,110
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5100 - Shared Services Fund	\$ 399,000	300,581	545,000	845,581
Transfer from Fund 5200 - Gas Fund	96,200	2,000		2,000
Transfer from Fund 5300 - Water Fund	72,200	0		0
Total Other Financing Sources (Uses)	\$ 567,400	302,581	545,000	847,581
ENDING BALANCE With Non-Cash Expense	\$ 384,402	482,116	555,400	1,037,516
Plus: Non-Cash Expenses	102,654	143,800	(10,400)	133,400
ENDING CASH BALANCE	\$ 487,056	625,916	545,000	1,170,916

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 4,067,742	5,824,648		5,824,648
REVENUES				
541201 Natural Gas Sales Org 52520010	\$ 7,908,874	8,006,896		8,006,896
541203 Gas Service Charge	602,221	500,000		500,000
541204 Customer Gas Line Extension	219,094	200,000		200,000
541910 Provision for Uncollectible Accounts	(50,531)	(60,052)		(60,052)
546308 Reimbursed from RGNGA	2,261,221	2,310,000		2,310,000
560100 Contribution from Developers	334,637	120,000		120,000
570010 Interest on Investment	193,173	150,811		150,811
590020 Sale of Property/Material	11,250	0		0
590051 Net Incr(Decr) in Fair Value of Investments	(4,825)	16,757		16,757
592001 Other Reimbursed Expenses	20,442	10,000		10,000
592009 Reimbursed Utility Cost	0	0		0
Total Revenue	\$ 11,495,556	11,254,412	0	11,254,412
Total Resources	\$ 15,563,298	17,079,060	0	17,079,060
EXPENDITURES				
Personnel Services	\$ 3,166,201	3,592,499		3,592,499
Operating Expenses	2,460,507	2,849,533		2,849,533
Depreciation Expense	1,555,034	1,741,000		1,741,000
Total Expenditures	\$ 7,181,742	8,183,032	0	8,183,032
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5100 - Shared Services Fund	\$ (2,670,689)	(3,770,463)		(3,770,463)
Transfer to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Transfer to Fund 5160 - Shared Services Equip. Replac	(96,200)	(2,000)		(2,000)
Transfer to Fund 5250 - Gas Capital Imp Fund	(850,000)	(2,569,394)		(2,569,394)
Transfer to Fund 5260 - Gas Equipment Rsv Fund	(628,000)	(588,116)		(588,116)
Transfer to Fund 5300 - Water Fund	0	(735,000)		(735,000)
Transfer to Fund 5360 - Water Equipment Replc Fund	0	0		0
Transfer to Fund 5500	0	(212,500)		(212,500)
Transfer to Fund 603200 - Employee Insurance Fund				
Transfer to Fund 6340 - Liability Claims Fund	(151,060)	(151,060)		(151,060)
Total Other Financing Sources (Uses)	\$ (4,462,349)	(8,094,933)	0	(8,094,933)
ENDING BALANCE With Non-cash Expenses	\$ 3,919,207	801,095	0	801,095
Adjustment due to change in accruals		0	0	0
Plus: Non-cash Revenue/Expenses	1,202,597	1,621,000		1,621,000
ENDING CASH BALANCE WITHOUT COG	\$ 5,121,804	2,422,095	0	2,422,095

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
COST OF GAS				
541201 Cost of Gas Sales Org 5200	\$ 20,951,459	23,473,732	(10,417,528)	13,056,204
541912 Provision for Uncollectible Accounts - COG	(107,975)	(176,053)		(176,053)
Less:				
Cost of Gas	19,721,611	23,473,732	(9,772,000)	13,701,732
Cost of Gas PILT-Franchise	419,029	469,475		469,475
ENDING CASH BALANCE COG ONLY	\$ 702,844	(645,528)	(645,528)	(1,291,056)
ENDING CASH BALANCE WITH COG	\$ 5,824,648	1,776,567	(645,528)	1,131,039

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Gas Equipment Reserve Fund 5260	Utilities		Internal Services	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 952,770	1,464,113		1,464,113
REVENUES				
546350 Equipment Use Fee		0		0
570010 Interest on Investment	\$ 45,459	83,512		83,512
590020 Sale of Property/Material				
Total Revenues	\$ 46,361	91,402	0	91,402
Total Resources	\$ 999,131	1,555,515	0	1,555,515
EXPENDITURES				
Equipment	\$ 163,017	298,000	11,881	309,881
Depreciation	231,982	259,900		259,900
Total Expenditures	\$ 394,999	557,900	11,881	569,781
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operating Fund	\$ 628,000	588,116		588,116
Transfer from Fund 602000 - Vehicle Acquisition Fund				
Total Other Financing Sources (Uses)	\$ 628,000	588,116	0	588,116
ENDING BALANCE With Non-Cash Expense	\$ 1,232,132	1,585,731	(11,881)	1,573,850
Plus: Non-Cash Expense	231,982	259,900	0	259,900
ENDING CASH BALANCE	\$ 1,464,114	1,845,631	(11,881)	1,833,750

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Water Operations Fund 5300	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 2,226,250	2,669,006		2,669,006
REVENUES				
541311 Water Sales	\$ 10,196,405	10,632,361		10,632,361
541312 Bulk Water Sales	377,710	268,000		268,000
541313 Water Service Charge	319,097	250,000		250,000
541314 Customer Water Line Extension	73,428	50,000		50,000
541328 Water Testing Revenue	0	0		0
541910 Provision for Uncollectible Accounts	(64,669)	(83,628)		(83,628)
551002 Federal Bureau of Reclamation	2,293	24,890		24,890
560010 Donations and Memorials				
560100 Contribution from Developers	1,160,445	500,000		500,000
570010 Interest on Investment	86,203	66,070		66,070
580010 Special Assessments	100,122	0		0
590020 Sale of Property/Material	4,300	0		0
590051 Net Incr(Decr) in Fair Value of Investments	3,501	7,341		7,341
592001 Other Reimbursed Exp	2,835	0		0
Total Revenues	\$ 12,335,362	11,715,034	0	11,715,034
Total Resources	\$ 14,561,612	14,384,040	0	14,384,040
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,131,574	2,536,731		2,536,731
Operating Expenses	4,893,333	5,481,156	120,840	5,601,996
Debt Service	1,059,948	1,187,988		1,187,988
Depreciation Expense	1,455,508	1,511,900		1,511,900
Water Impact Fees - Rates Contribution	340,190	340,000		340,000
Total Operational Expenditures	\$ 9,880,553	11,057,775	120,840	11,178,615
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - Environmental Gross Receipts	\$ 1,261,506	0		0
Transfer from Fund 5200 - Gas Fund	0	735,000		735,000
Transfer from Fund 5320 - Water Rights Acquisition	1,000,000	0		0
Transfer to Fund 5100 - Shared Services Fund	(1,554,209)	(2,182,810)		(2,182,810)
Transfer to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Transfer to Fund 5160 - Shared Services Equip. Replac	(72,200)	0		0
Transfer to Fund 5305 - Water Contingency Fund	(1,000,000)	(13,168)		(13,168)
Transfer to Fund 5320 - Water Rights Acquisition Fund	(91,249)	(93,091)		(93,091)
Transfer to Fund 5350 - Water Capital Imp Fund	(1,367,000)	(1,210,000)		(1,210,000)
Transfer to Fund 5360 - Water Equipment Reserve	(213,650)	(130,276)		(130,276)
Transfer to Fund 6340 - Liability Claims Fund	(88,235)	(88,235)		(88,235)
Total Other Financing Sources (Uses)	\$ (2,137,037)	(2,994,580)	0	(2,994,580)
ENDING BALANCE With Non-cash Expenses	\$ 2,544,022	331,685	(120,840)	210,845
Non-cash Revenue/Expenses	124,984	1,011,900	0	1,011,900
ENDING BALANCE	\$ 2,669,006	1,343,585	(120,840)	1,222,745

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Water Rights Acquisition Fund 5320	Utilities		Special Revenue	
	FY 2007/08 Prel. Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 3,603,305	2,598,392		2,598,392
REVENUES				
541336 Water Rights Fee - Development	\$ 250,087	280,356		280,356
541338 EBID Water Allotment Revenue	32,295	0		0
570010 Interest on Investment	148,135	115,716		115,716
570015 Net Incr (Decr) Fair Value Investment	3,465	12,857		12,857
570110 INTEREST A/R & OTHER	0	17,325		17,325
591010 Rental/Lease Income	12,495	12,495		12,495
Total Revenues	\$ 776,079	776,489	0	776,489
Total Resources	\$ 4,379,384	3,374,881	0	3,374,881
EXPENDITURES				
Operating	\$ 0	0	168,199	168,199
Operating Capital	793,541	1,500,000		1,500,000
Capital - Water Rights Purchase	0	0	1,109,208	1,109,208
Total Expenditures	\$ 793,541	1,500,000	1,277,407	2,777,407
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Operations Fund	\$ 0	93,091		93,091
Transfer from Fund 5321 - Water Rights Adjudication	0	259,456		259,456
Transfer to Fund 5100 - Shared Services Fund	(78,700)	(78,700)		(78,700)
Transfer to Fund 5401 - Wastewater Development Fund	0	(471,053)		(471,053)
Total Other Financing Sources (Uses)	\$ (78,700)	(197,206)	0	(197,206)
ENDING BALANCE	\$ 3,507,143	1,677,675	(1,277,407)	400,268

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Water 2009 Bond Debt Service Fund 5331	Utilities		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5380 - Water 97 Bond Debt Svc	\$ 0	0	126,100	126,100
Transfer from Fund 5381 - Water 2000 Bond Debt Svc	0	0	254,836	254,836
Transfer from Fund 5391 - Water 2000 Bond Reserve	0	0	54,375	54,375
Total Other Financing Sources (Uses)	\$ 0	0	435,311	435,311
ENDING BALANCE	\$ 0	0	435,311	435,311

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Water Capital Improvements Fund 5350	Utilities		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 1,710,127	1,680,959		1,680,959
REVENUES				
570010 Interest on Investment	\$ 67,724	28,195		28,195
570015 Net Incr/Decr Fair Value Investment	176	3,133		3,133
Total Revenues	\$ 67,900	31,328	0	31,328
Total Resources	\$ 1,778,027	1,712,287	0	1,712,287
EXPENDITURES				
Operating Capital	\$ 0	776,304		776,304
Major Projects	1,464,068	2,219,788		2,219,788
Depreciation	0	0		0
Total Expenditures	\$ 1,464,068	2,996,092	0	2,996,092
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Operating Fund	\$ 1,367,000	1,260,000		1,260,000
Transfer from Fund 5377 - Water NMFA Projects	0	62,454	105,381	167,835
Total Other Financing Sources (Uses)	\$ 1,367,000	1,322,454	105,381	1,427,835
Non-cash Adjustment & Other Adjustment	\$ 0	0		0
Estimated Project Cost Carryover**	0	0		0
ENDING BALANCE With Non-Cash Expense	\$ 1,680,959	38,649	105,381	144,030

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Water NMFA Projects Fund 5377	Utilities		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 178,886	2,155,953		2,155,953
REVENUES				
570010 Interest on Investment	\$ 65,268	47,624		47,624
570015 Net Incr (Decr) Fair Value Investment	(1)	5,292		5,292
900200 Loan Proceeds Project 830E0	1,932,000	0		0
Total Revenues	\$ 1,997,267	52,916	0	52,916
Total Resources	\$ 2,176,153	2,208,869	0	2,208,869
EXPENDITURES				
Major Projects	\$ 20,200	2,208,419	(167,385)	2,041,034
Total Expenditures	\$ 20,200	2,208,419	(167,385)	2,041,034
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5350 - Water Capital Improvements	0	(62,454)	(105,381)	(167,835)
Total Other Financing Sources (Uses)	\$ 0	(62,454)	(105,381)	(167,835)
ENDING BALANCE With Non-cash Expenses	\$ 2,155,953	(62,004)	167,385	0
Plus: Other Adjustments	0	0		0
ENDING BALANCE	\$ 2,155,953	(62,004)	167,385	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
J U Impr '97A Bond Debt Service Fund 5380	Utilities		Debt Service	
	FY 2007/08 Prel. Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
Beginning Balance	\$ 74,088	103,661		103,661
570010 Interest Income	\$ 32,469	3,479		3,479
590051 Net Change in Investment Value	(2,445)	387		387
Total Revenue	\$ 30,024	3,866	0	3,866
Total Resources	\$ 104,112	107,527	0	107,527
EXPENDITURES				
Escrow Agent Fees	\$ 450	450		450
Total Expenditures	450	450	0	450
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5390 - Water 97 Debt Service Rsrv	\$ 0	0	1,819,545	1,819,545
Transfer to Fund 5331 - Water 09 Bond Debt Service	0	0	(126,100)	(126,100)
Total Other Financing Sources (Uses)	\$ 0	0	1,693,445	1,693,445
ENDING BALANCE	\$ 103,662	107,077	1,693,445	1,800,522

Joint Utilities Revenue Bonds, Series 1997

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

MATURITY SCHEDULE

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
FY 97-98	\$ 1,070,000	1,739,980	2,809,980
FY 98-99	1,115,000	1,696,001	2,811,001
FY 99-00	1,160,000	1,648,773	2,808,773
FY 00-01	1,215,000	1,598,000	2,813,000
FY 01-02	1,265,000	1,543,731	2,808,731
FY 02-03	1,325,000	1,485,110	2,810,110
FY 03-04	1,390,000	1,422,317	2,812,317
FY 04-05	1,455,000	1,354,716	2,809,716
FY 05-06	1,530,000	1,282,330	2,812,330
FY 06-07	1,605,000	1,205,103	2,810,103
FY 07-08	1,690,000	1,121,883	2,811,883
FY 08-09	1,780,000	1,032,953	2,812,953
FY 09-10	1,870,000	938,498	2,808,498
FY 10-11	1,975,000	838,034	2,813,034
FY 11-12	2,080,000	731,070	2,811,070
FY 15-16	2,590,000	221,650	2,811,650
FY 16-17	2,735,000	75,213	2,810,213
TOTAL	\$ 34,815,000	21,402,625	56,217,625

City Council authorized the issuance of these bonds for the purpose of (1) refunding the Series 1992 Joint Utilities Revenue Bonds and (2) for the extension, enlargement, betterment, repair, and other improvement of the Joint Utilities utility system.

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Water 2000 Bond Debt Service Fund 5381	Utilities		Debt Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
Beginning Balance	\$ 36,250	41,807		41,807
REVENUES				
570010 Interest Income	\$ 6,080	0		0
590051 Net Change in Investment Value	(523)	0		0
Total Revenue	\$ 5,557	0	0	0
Total Resources	\$ 41,807	41,807	0	41,807
EXPENDITURES				
Escrow Agent Fees	\$ 0	0		0
Total Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5391 - Water 2000 Bond Reserve	\$ 0	0	310,500	310,500
Transfer to Fund 5341 - Water 09 Bond Debt Service	0	0	(254,836)	(254,836)
Total Other Financing Sources (Uses)	\$ 0	0	55,664	55,664
Adjustment due to change in accruals	0	0		0
ENDING BALANCE	\$ 41,807	41,807		97,471

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Water 1997 Bond Debt Service Reserve Fund 5390	Utilities		Debt Service	
	FY 2007/08 Prel. Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
Beginning Balance	\$ 1,814,814	1,906,815		1,906,815
REVENUES				
570010 Interest Income	\$ 83,790	0		0
590051 Net Change in Investment Value	8,211	0		0
Total Revenue	\$ 92,001	0	0	0
Total Resources	\$ 1,906,815	1,906,815	0	1,906,815
EXPENDITURES				
Escrow Agent Fees	\$	0		0
Total Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5380 - Water 97 Debt Service	\$ 0	0	(1,819,545)	(1,819,545)
Total Other Financing Sources (Uses)	\$ 0	0	(1,819,545)	(1,819,545)
ENDING BALANCE	\$ 1,906,815	1,906,815	(1,819,545)	87,270

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Water 2000 Bond Debt Service Reserve Fund 5391	Utilities		Debt Service	
	FY 2007/08 Prel. Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
Beginning Balance	\$ 334,717	357,526		357,526
REVENUES				
570010 Interest Income	\$ 17,056	0	12,638	12,638
590051 Net Change in Investment Value	5,753	0	(5,289)	(5,289)
Total Revenue	\$ 22,809	0	7,349	7,349
Total Resources	\$ 357,526	357,526	7,349	364,875
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5381 - Water 2000 Debt Service	\$ 0	0	(310,500)	(310,500)
Transfer to Fund 5341 - Water 09 Debt Service	0	0	(54,375)	(54,375)
Total Other Financing Sources (Uses)	\$ 0	0	(364,875)	(364,875)
ENDING BALANCE	\$ 357,526	357,526	(357,526)	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 2,273,323	3,128,667		3,128,667
REVENUES				
541421 Wastewater Sales	\$ 8,828,925	9,236,911		9,236,911
541423 Wastewater Service Charges	309,438	240,000		240,000
541424 Wastewater Line Extensions	34,238	25,000		25,000
541910 Provision for Uncollectible Accounts	(54,570)	(71,077)		(71,077)
552022 NM DPS-Office of Emergency	0	0		0
560100 Contributed From Developers	1,373,299	500,000		500,000
570010 Interest on Investment	92,545	81,563		81,563
570110 Interest A/R & Other	14,738	0		0
590015 Net Incr (Decr) Fair Value Investment	15	9,063		9,063
592001 Reimbursed Expense Other	2,821	0		0
Total Revenues	\$ 10,601,449	10,021,460	0	10,021,460
Total Resources	\$ 12,874,772	13,150,127	0	13,150,127
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,323,792	2,585,805		2,585,805
Operating Expenses	2,926,612	3,753,140		3,753,140
Debt Service	967,430	1,031,471		1,031,471
Depreciation Expense	1,724,828	1,741,000	159,506	1,900,506
Wastewater Impact Fees - Rates Contribution	435,772	375,000		375,000
Total Operational Expenditures	\$ 8,378,434	9,486,416	159,506	9,645,922
OTHER FINANCING SOURCES (USES)				
Tsfr from Fund 1000 - General Fund	\$ 30,098	0		0
Tsfr to Fund 5100 - Shared Services Fund	(679,783)	(990,724)		(990,724)
Tsfr to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Tsfr to Fund 5360 - Water Equipment Replc Fund	0	0		0
Tsfr to Fund 5450 - WW Capital Improvements	(1,000,000)	(1,319,378)		(1,319,378)
Tsfr to Fund 5460 - WW Equip Reserve Fund	(543,410)	(384,728)		(384,728)
Tsfr to Fund 6340 - Liability Claims Fund	(50,420)	(50,420)		(50,420)
Tsfr to Fund 5405 - WW Contingency	0	(100,000)		(100,000)
Other Financing Sources (Uses)	\$ (2,255,515)	(2,857,250)	0	(2,857,250)
ENDING BALANCE	\$ 2,240,823	806,461	(159,506)	646,955
Plus: Non-cash Revenue/Expenses	396,824	1,241,000	159,506	1,400,506
Other Adjustments	491,020	0		0
ENDING OPERATING CASH BALANCE	\$ 3,128,667	2,047,461	0	2,047,461

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Wastewater Development Fund 5401	Utilities		Special Revenue	
	FY 2007/08 Prel. Actual*	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 8,476,746	7,065,350		7,065,350
REVENUES				
541431 Wastewater Impact Fees - Developers	\$ 775,551	740,000		740,000
541432 Wastewater Impact Fees - Customer Surcharge	318,369	180,000		180,000
541433 Wastewater Impact Fees - Rates Contribution	435,772	375,000		375,000
570010 Interest on Investment	313,698	238,751		238,751
570110 Interest A/R & Other	62,282	75,000		75,000
570015 Net Incr(Decr) Fair Value of Investment	5,590	26,528		26,528
592001 Other Revenue	0	0	168,199	168,199
590020 Sale of Property/Material	0	0	1,109,208	1,109,208
Total Revenues	\$ 1,911,262	1,635,279	1,277,407	2,912,686
Total Resources	\$ 10,388,008	8,700,629	1,277,407	9,978,036
EXPENDITURES				
Administrative Cost	\$ 149,857	103,741		103,741
Major Projects	2,080,587	7,316,076		7,316,076
Debt Service	866,929	1,215,028		1,215,028
Depreciation Expense	302,332	848,000		848,000
Total Expenditures	\$ 3,399,705	9,482,845	0	9,482,845
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5320 - Water Rights Acq. Fund	\$ 0	471,053		471,053
Transfer to Fund 5100 - Shared Services Operating	(81,150)	(44,700)		(44,700)
Transfer to Fund 5301 - Water Development Fund		(420,582)		(420,582)
Total Other Financing Sources (Uses)	\$ (81,150)	5,771	0	5,771
ENDING BALANCE With Non-cash Transactions	\$ 6,907,153	(776,445)	1,277,407	500,962
Plus: Other Accounting Adjustments	0	120,000		120,000
Plus: Non-cash Expenses	158,197	848,000	0	848,000
ENDING BALANCE	\$ 7,065,350	191,555	1,277,407	1,468,962

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Waste Water 2009 Bond Debt Service Fund 5431	Utilities		Special Revenue	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5480 - Water 97 Bond Debt Svc	\$ 0	0	79,710	79,710
Total Other Financing Sources (Uses)	\$ 0	0	79,710	79,710
ENDING BALANCE	\$ 0	0	79,710	79,710

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Wastewater Equipment Reserve Fund 5460	Utilities		Internal Services	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 1,280,430	1,597,641		1,597,641
REVENUES				
570010 Interest on Investment	\$ 54,789	76,269		76,269
570015 Net Incr (Decr) Fair Value Investment	(31)	8,474		8,474
590020 Sale of Property/Material	0	0		0
Total Revenues	\$ 54,758	84,743	0	84,743
Total Resources	\$ 1,335,188	1,682,384	0	1,682,384
EXPENDITURES				
Equipment	\$ 280,957	80,800	90,000	170,800
Depreciation	87,015	134,100		134,100
Total Expenditures	\$ 367,972	214,900	90,000	304,900
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5400 - Wastewater Operating Fund	\$ 543,410	384,728		384,728
Total Other Financing Sources (Uses)	\$ 543,410	384,728	0	384,728
ENDING BALANCE With Non-Cash Expense	\$ 1,510,626	1,852,212	(90,000)	1,762,212
Plus: Non-Cash Expense & Other Adjustments	87,015	134,100	0	134,100
ENDING CASH BALANCE	\$ 1,597,641	1,986,312	(90,000)	1,896,312

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
WW 97 Bond Projects Fund 5470	Utilities		Capital Project	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 245,284	255,086		255,086
REVENUES				
570010 Interest on Investment	\$ 9,768	6,370		6,370
570015 Net Incr (Decr) Fair Value Investment	34	708		708
Total Revenues	\$ 9,802	7,078	0	7,078
Total Resources	\$ 255,086	262,164	0	262,164
EXPENDITURES				
Major Projects	\$ 0	231,998	30,166	262,164
Total Expenditures	\$ 0	231,998	30,166	262,164
ENDING BALANCE	\$ 255,086	30,166	(30,166)	0

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
WW 97 Bond Debt Service Fund 5480	Utilities		Debt Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 38,160	56,728		56,728
REVENUES				
570010 Interest on Investment	\$ 20,145	0		0
570015 Net Incr (Decr) Fair Value Investment	(1,577)	0		0
Total Revenues	\$ 18,568	0	0	0
Total Resources	\$ 56,728	56,728	0	56,728
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5490 - WW 97 Bond DS Reserve	\$ 0	0	1,149,560	1,149,560
Transfer to Fund 5431 - WW 09 Bond Debt Service	0	0	(79,710)	(79,710)
Total Other Financing Sources (Uses)	\$ 0	0	1,069,850	1,069,850
ENDING BALANCE	\$ 56,728	56,728	1,069,850	1,126,578

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
WW 97 Bond Debt Service Reserve Fund 5490	Utilities		Debt Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 1,146,780	1,204,768		1,204,768
REVENUES				
570010 Interest on Investment	\$ 52,803	0		0
570015 Net Incr (Decr) Fair Value Investment	5,185	0		0
Total Revenues	\$ 57,988	0	0	0
Total Resources	\$ 1,204,768	1,204,768	0	1,204,768
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5480 - WW 97 Bond DS	\$ 0	0	(1,149,560)	(1,149,560)
Total Other Financing Sources (Uses)	\$ 0	0	(1,149,560)	(1,149,560)
ENDING BALANCE	\$ 1,204,768	1,204,768	(1,149,560)	55,208

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 1,460,541	149,842		149,842
REVENUES				
541501 Solid Waste Fees	\$ 8,962,795	9,372,379		9,372,379
541910 Provision for Uncollectible Accounts	(58,605)	(76,306)		(76,306)
570010 Interest on Investment	49,365	32,932		32,932
570012 Interest/Accounts Receivable	0	0		0
590020 Sale of Property	22,422	0		0
590051 Net Incr (Decr) Fair Value Investment	2,827	3,659		3,659
591000 Rental & Lease Revenue	12,935	0		0
592001 Reimbursed Expenses	13,142	0		0
Total Revenues	\$ 9,004,881	9,332,664	0	9,332,664
Total Resources	\$ 10,465,422	9,482,506	0	9,482,506
EXPENDITURES				
Personnel Services	\$ 1,928,392	2,157,380		2,157,380
Operating Expenses	3,363,530	2,387,111		2,387,111
Landfill Disposal Charges	2,368,855	2,500,000		2,500,000
Capital Outlay	49,001	312,500		312,500
Depreciation Expense	28,347	27,800	16,285	44,085
Debt Service	0	219,600		219,600
Total Expenditures	\$ 7,738,125	7,604,391	16,285	7,620,676
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operations	0	212,500		212,500
Transfer from Fund 5530 - Recycling Fund	\$ 154,449	834,146		834,146
Transfer to Fund 5100 - Shared Services Fund	(1,466,914)	(1,860,963)		(1,860,963)
Transfer to Fund 5530 - Recycling Fund	(410,487)	(515,181)		(515,181)
Transfer to Fund 5560 - Solid Waste Eqp Rsv Fund	(730,000)	(300,000)		(300,000)
Transfer to Fund 6340 - Liability Claims Fund	(103,605)	(103,605)		(103,605)
Total Other Financing Sources (Uses)	\$ (2,556,557)	(1,733,103)	0	(1,733,103)
ENDING BALANCE With Non-cash Expenses	\$ 170,740	145,012	(16,285)	128,727
Plus: Non-cash Expenses	(11,064)	27,800	16,285	44,085
Adjustment due to change in accruals	(9,834)	0		0
ENDING BALANCE	\$ 149,842	172,812	0	172,812

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Solid Waste Recycling Fund 5530	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 409,092	456,294		456,294
REVENUES				
541501 Solid Waste Fees	\$ 939,369	801,651		801,651
541503 Recycling Sales of Material	324,401	260,000		260,000
570010 Interest on Investment	16,890	9,812		9,812
570015 Net Incr(Decr) Fair Value Investment	(198)	1,090		1,090
Total Revenues	\$ 1,280,462	1,072,553	0	1,072,553
EXPENDITURES				
Personnel Services	\$ 501,761	565,175		565,175
Operating Expenses	514,099	481,094		481,094
Capital Outlay	6,535	0		0
Depreciation Expense	45,542	37,100	2,370	39,470
Debt Service	150,904	162,094		162,094
Total Expenditures	\$ 1,218,841	1,245,463	2,370	1,247,833
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5500 - Solid Waste Fund	\$ 410,487	515,181		515,181
Transfer to Fund 5500 - Solid Waste Fund	(154,449)	(834,146)		(834,146)
Transfer to Fund 5560 - SW Equipment Reserve	(316,000)	0		0
Total Other Financing Sources (Uses)	\$ (59,962)	(318,965)	0	(318,965)
ENDING BALANCE With Non-cash Expenses	\$ 410,751	(35,581)	(2,370)	(37,951)
Plus: Non-cash Expenses	45,542	37,100	2,370	39,470
Other Accounting Adjustments	0	0	0	0
ENDING BALANCE	\$ 456,293	1,519	0	1,519

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Public Services		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 85,473	(103,373)		(103,373)
REVENUES				
543711 NMSU Bus Subsidy	\$ 57,452	204,411		204,411
543712 Bus Fares	103,476	112,000		112,000
543714 Token Fares	3,165	2,786		2,786
543715 Bus Passes	61,911	61,000		61,000
543716 Mesilla Subsidy	12,812	13,500		13,500
543731 Dial A Ride Bus Fares	3,231	2,900		2,900
543732 Dial A Ride Bus Passes	11,516	11,500		11,500
551004 Fed Trans Admin	1,140,974	1,234,100	130,000	1,364,100
551004 Federal Transit Capital	102,862	1,487,187		1,487,187
551006 Federal GSA	67,179	40,000		40,000
552007 Rideshare State Hwy	31,030	31,000		31,000
552008 NMEMNR - Rideshare	30,000	21,500		21,500
560046 Transit Donations Dial-A-Ride	1,791	1,700		1,700
592001 Other Reimbursed Expenses	4,774	1,000		1,000
Total Revenues	\$ 1,632,173	3,224,584	130,000	3,354,584
Total Resources	\$ 1,717,646	3,121,211	130,000	3,251,211
EXPENDITURES				
Public Services Department				
Administration 59685010				
Personnel	\$ 153,199	239,361		239,361
Operating	156,722	199,299		199,299
Capital	0	22,600		22,600
Depreciation	145,039	248,230	(119,530)	128,700
Total - 59685010	\$ 454,960	709,490	(119,530)	589,960
Fixed Route 59685020				
Personnel	\$ 1,292,385	1,417,120	(65,000)	1,352,120
Operating	647,945	795,598		795,598
Capital	0	1,677,987		1,677,987
Depreciation	236,490	133,900	102,590	236,490
Total - 59685020	\$ 2,176,820	4,024,605	37,590	4,062,195
Dial-A-Ride 59685030				
Personnel	\$ 721,051	817,517		817,517
Operating	196,525	201,576		201,576
Capital	128,578	575,002		575,002
Depreciation	0	0		0
Total - 59685030	\$ 1,046,154	1,594,095	0	1,594,095

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Public Services		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
Bus Maintenance 59685040				
Personnel	\$ 306,311	311,685		311,685
Operating	50,454	52,000		52,000
Capital	0	11,000		11,000
Depreciation				
Total - 59685040	\$ 356,765	374,685	0	374,685
Rideshare 59685050				
Personnel	\$ 38,525	33,558		33,558
Operating	31,808	25,972		25,972
Capital	0	0		
Total - 59685050	\$ 70,333	59,530	0	59,530
GSA Operating Assistance 59685070				
Personnel	\$ 39,530	0		0
Operating	28,037	33,400		33,400
Capital	0	0		
Total - 59685070	\$ 67,567	33,400	0	33,400
5% reduction	0	(568,238)		(568,238)
Total Expenditures	\$ 4,172,599	6,227,567	(81,940)	6,145,627
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 1,012,500	2,049,000		2,049,000
Transfer from Fund 1200 - VAF Fund	264,300	275,000		275,000
Transfer from Fund 2171 - Older Americans Act Fund	71,752	71,752		71,752
Transfer from Fund 2810 - Gasoline Tax Fund	1,045,000	530,000	(350,000)	180,000
Transfer to Fund 1000 - General Fund for Bldg R & M	(15,500)	(15,500)		(15,500)
Transfer to Fund 5931 - Clean Communities Fund				
Transfer to Fund 6156 - Fleet Replc Fund				
Transfer to Fund 5921 - Transit Intermodal Ctr	(410,000)	0		0
Transfer to Fund 6340 - Liability Claims Fund	0	(23,300)		(23,300)
Total Other Financing Sources (Uses)	\$ 1,968,052	2,886,952	(350,000)	2,536,952
ENDING BALANCE With Non-Cash Expense	\$ (486,901)	(219,404)	(138,060)	(357,464)
Plus: Non-Cash Expense	381,529	382,130	(16,940)	365,190
Adjustment due to change in accruals.	1,999	0	0	0
ENDING BALANCE	\$ (103,373)	162,726	(155,000)	7,726

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Alternative Fuels Fund 5930	Utilities		Enterprise	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustment	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Total Resources	\$ 0	0	0	0
EXPENDITURES				
Depreciation	28,981	0	28,981	28,981
Total Expenditures	\$ 28,981	0	28,981	28,981
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5250 - Gas Capital Improvement	\$ 0	0		0
Transfer from Fund 5920 - Transit Fund				
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE With Non-Cash Expense	\$ (28,981)		(28,981)	(28,981)
Plus: Non-Cash Expense	28,981	0	28,981	28,981
ENDING BALANCE	\$ 0	0	0	0

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Information Technology Services Fund 6130	ITS		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 938,047	976,525		976,525
REVENUES				
543611 Radio Charges	\$ 911,453	710,813		710,813
543612 Telephone Charges	383,087	365,612		365,612
543616 MIS Computer (JU Billing Charge)	95,486	90,000		90,000
543621 MIS Charges	1,988,827	1,970,000		1,970,000
543811 Radio Charges - Govt	0	0		0
543812 Telephone Charges - Govt	0	0		0
543821 MIS Charges - Govt	0	0		0
552022 NM DPS OEM	0	0		0
570010 Interest Charges	38,915	30,000		30,000
590051 Net Incr (Decr) Fair Value Investment	(1,122)	0		0
592001 Other Revenue	72,715	0		0
Total Revenues	\$ 3,489,361	3,166,425	0	3,166,425
Total Resources	\$ 4,427,408	4,142,950	0	4,142,950
EXPENDITURES				
ITS (61002010)				
Personnel	\$ 162,713	165,226		165,226
Operating	158,883	131,200		131,200
Depreciation	301	0	302	302
Total ITS	\$ 321,897	296,426	302	296,728
MIS (61002030)				
Personnel	\$ 680,978	858,035		858,035
Operating	454,838	589,949		589,949
Capital Outlay	0	45,000		45,000
Depreciation	211,050	318,000	(96,637)	221,363
Total MIS	\$ 1,346,866	1,810,984	(96,637)	1,714,347
Network (61002050)				
Personnel	\$ 318,146	554,771		554,771
Operating	327,384	339,257		339,257
Capital Outlay	307,214	90,000		90,000
Depreciation	142,299	12,000	178,215	190,215
Total Network	\$ 1,095,043	996,028	178,215	1,174,243

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Information Technology Services Fund 6130	ITS		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
Telephone (61002070)				
Personnel	\$ 115,096	117,737		117,737
Operating	160,523	245,175		245,175
Depreciation	1,253	2,700	(1,447)	1,253
Total Telephone	\$ 276,872	365,612	(1,447)	364,165
Radio (61002090)				
Personnel	\$ 229,497	224,698		224,698
Operating	255,255	311,452		311,452
Capital Outlay	0	259,000		259,000
Depreciation	29,554	7,500	7,867	15,367
Total Radio	\$ 514,306	802,650	7,867	810,517
GIS (61002110)				
Personnel	\$ 246,994	267,982		267,982
Operating	33,733	40,432		40,432
Capital Outlay	5,395	0		0
Depreciation	1,738	0	3,150	3,150
Total GIS	\$ 287,860	308,414	3,150	311,564
Budget reduction based on non utility appropriations	0	(117,345)		(117,345)
Total Expenditures	\$ 3,842,844	4,462,769	91,450	4,554,219
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1020 - Software Fund	\$ 0	185,027		185,027
Transfer to Fund 6340 - Liability Claims	0	(84,413)		(84,413)
Total Other Financing Sources (Uses)	\$ 0	100,614	0	100,614
Adjustment due to change in accruals.	\$ 5,766			
ENDING BALANCE With Non-Cash Expense	\$ 590,330	(219,205)	(91,450)	(310,655)
Plus: Non-Cash Expense	386,195	340,200	91,450	431,650
ENDING BALANCE	\$ 976,525	120,995	0	120,995

EXHIBIT "A" continued

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Information Technology Equip Reserve Fund 6136	ITS		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 53,689	57,908	(663)	57,245
REVENUES				
546350 Equipment Use Fee	\$ 1,488	1,488		1,488
570010 Interest on Investment	2,068	1,500		1,500
570015 Net Incr (Decr) Fair Value Investment	0	0		0
Total Revenues	\$ 3,556	2,988	0	2,988
Total Resources	\$ 57,245	60,896	(663)	60,233
EXPENDITURES				
Depreciation	19,521	0	5,290	5,290
Total Expenditures	\$ 19,521	0	5,290	5,290
ENDING BALANCE With Non-Cash Expense	\$ 37,724	60,896	(5,953)	54,943
Plus: Non-Cash Expense	19,521	0	5,290	5,290
ENDING CASH BALANCE	\$ 57,245	60,896	(663)	60,233

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Document Services Fund 6140	Legal		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 423,523	390,589	0	390,589
REVENUES				
543619 Microfilm & Mail Charges	\$ 397,383	430,000	0	430,000
543662 Copy Machine Charges	153,567	193,000	0	193,000
543819 Microfilm & Mail Charges - Govt	0	0	0	0
570010 Interest Charges	14,299	6,000	0	6,000
590051 Net Incr (Decr) Fair Value Investment	184	2,500	0	2,500
Total Revenues	\$ 565,433	631,500	0	631,500
Total Resources	\$ 988,956	1,022,089	0	1,022,089
EXPENDITURES				
Document Services 61001010				
Personnel	\$ 126,748	114,479	0	114,479
Operating	467,641	495,165	60,000	555,165
Capital Outlay	0	0	0	0
Depreciation	9,354	6,200	93	6,293
Total 61001010	\$ 603,743	615,844	60,093	675,937
Total Expenditures	\$ 603,743	615,844	60,093	675,937
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ (3,978)	(3,978)	0	(3,978)
Transfer to Fund 6340 - Liability Claims	0	0	0	0
Transfer to Fund 6340 - Property Insurance	0	0	0	0
Total Other Financing Sources (Uses)	\$ (3,978)	(3,978)	0	(3,978)
ENDING BALANCE With Non-Cash Expense	\$ 381,235	402,267	(60,093)	342,174
Plus: Non-Cash Expense	9,354	6,200	93	6,293
ENDING BALANCE	\$ 390,589	408,467	(60,000)	348,467

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Fleet Services Fund 6150	Facilities		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 143,905	174,773		174,773
REVENUES				
543641 Motor Pool Charges Maintenance	3,532,129	4,276,690		4,276,690
543643 Fuel Charges	2,914,958	3,170,750		3,170,750
570010 Interest Charges	(6,766)	0		0
590020 Sale of Property/Materials	0	0		0
590051 Net Incr (Decr) Fair Value Investment	130	0		0
591010 Rental/Lease Income	108,215	104,000		104,000
592001 Reimbursed Expenses	39,898	0		0
Total Revenues	\$ 6,588,564	7,551,440	0	7,551,440
Total Resources	\$ 6,732,469	7,726,213	0	7,726,213
EXPENDITURES				
Fleet Operations A&G 61003030				
Personnel	\$ 336,669	279,260	45,139	324,399
Operating	314,263	256,240		256,240
Depreciation	45,912	62,000	3,080	65,080
Total Fleet Operations 61003030	\$ 696,844	597,500	48,219	645,719
Fleet Maintenance 61003050				
Personnel	\$ 1,041,289	982,676	79,655	1,062,331
Operating	4,788,690	5,740,088	5,300	5,745,388
Capital Outlay	199,769	6,650		6,650
Depreciation	29,066	16,000	28,300	44,300
Total Fleet Maintenance 61003050	\$ 6,058,814	6,745,414	113,255	6,858,669
Total Expenditures	\$ 6,755,658	7,342,914	161,474	7,504,388
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 50,000	0		0
Total Other Financing Sources (Uses)	\$ 50,000	0	0	0
ENDING BALANCE With Non-Cash Expense	\$ 26,811	383,299	(161,474)	221,825
Plus: Non-Cash Expense	74,978	78,000	31,380	109,380
ENDING BALANCE	\$ 101,789	461,299	(130,094)	331,205

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Fleet Equipment Reserve Fund 6156	Various		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 92,590	96,189		96,189
REVENUES				
570010 Interest on Investment	\$ 3,599	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
Total Revenues	\$ 3,599	0	0	0
Total Resources	\$ 96,189	96,189	0	96,189
EXPENDITURES				
Equipment	\$ 0	0		0
Depreciation	6,775	0	6,776	6,776
Total Expenditures	\$ 6,775	0	6,776	6,776
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5230 - Bus Transit Fund	\$ 0	0		0
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE With Non-Cash Expense	\$ 89,414	96,189	(6,776)	89,413
Plus: Non-Cash Expense	6,775	0	6,776	6,776
ENDING CASH BALANCE	\$ 96,189	96,189	0	96,189

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Unemployment Reserve Fund 6310	Human Resources		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance - Reserve	\$ 30,332	43,536		43,536
REVENUES				
546450 Unemployment Insurance	\$ 60,000	60,000	59,000	119,000
570010 Interest on Investment	3,432	2,500	(700)	1,800
570015 Net Incr (Decr) Fair Value Investment	32	0		0
Total Revenues	\$ 63,464	62,500	58,300	120,800
Total Resources	\$ 93,796	106,036	58,300	164,336
EXPENDITURES				
63100010-762100 Losses	\$ 50,260	106,036	59,000	165,036
Total Expenditures	\$ 50,260	106,036	59,000	165,036
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund			41,272	41,272
Total Other Financing Sources (Uses)	\$ 0	0	41,272	41,272
Adjustment due to change in accruals				
ENDING BALANCE	\$ 43,536	0	40,572	40,572

EXHIBIT "A" continued

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Liability Claims Fund 6340	Legal		Internal Service	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ (35,538)	2,627,894		2,627,894
REVENUES				
570010 Interest on Investment	\$ 125,663	55,000		55,000
586140 Reimb from Document Svcs	4,174	3,707		3,707
586150 Reimb from Fleet	37,776	31,753		31,753
590051 Net Incr (Decr) Fair Value Investment	(526)	10,000		10,000
Total Revenues	\$ 167,087	100,460	0	100,460
Total Resources	\$ 131,549	2,728,354	0	2,728,354
EXPENDITURES				
Operating	\$ 494,399	431,700		431,700
Liability Claims	289,434	664,000		664,000
Depreciation Expense	1,107	0	1,107	1,107
Total Expenditures	\$ 784,940	1,095,700	1,107	1,096,807
OTHER FUNDING SOURCES (USES)				
Transfer from Fund 1000 - General	\$ 572,366	482,366		482,366
Transfer from Fund 1010 - Airport Operations	1,055	887		887
Transfer from Fund 5200 - Gas Operations	151,060	151,060		151,060
Transfer from Fund 5300 - Water Operations	88,235	88,235		88,235
Transfer from Fund 5400 - Wastewater Operations	50,420	50,420		50,420
Transfer from Fund 5500 - Solid Waste Operations	103,605	103,605		103,605
Transfer from Fund 5920 - Transit	27,720	23,300		23,300
Transfer from Fund 6130 - Information Technology	100,425	84,413		84,413
Transfer to Fund 6360 - Judgments/Liabilities	(400,000)	(400,000)		(400,000)
Total Other Financing Sources (Uses)	\$ 694,886	584,286	0	584,286
ENDING BALANCE With Non-Cash Expense	\$ 41,495	2,216,940	(1,107)	2,215,833
Plus: Non-Cash Expense	1,107	0	1,107	1,107
ENDING CASH BALANCE	\$ 42,602	2,216,940	0	2,216,940

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
HIDTA Grants Fund 7422	JPA/Fiscal Agent		Fiduciary	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
REVENUES				
552107 HIDTA Grant 15PSNP562Z Project 13005	\$	0		0
HIDTA Grant 16PSNP562Z Project 13006	31,519	0		0
HIDTA Grant 17PSNP562Z Project 13007	730,686	7,015	1,629	8,644
HIDTA Grant 18PSNP562Z Project 13008	0	792,537	16,382	808,919
Total Revenues	\$ 762,205	799,552	18,011	817,563
Total Resources	\$ 762,205	799,552	18,011	817,563
EXPENDITURES				
HIDTA Grant I5PSNP562Z Project 13005				
Personnel	\$ 0	0		0
Operating	0	0		0
Total Org 57107	\$ 0	0	0	0
HIDTA Grant I6PSNP562Z Project 13006				
Personnel	\$ 9,282	0		0
Operating	22,237	0		0
Total I6PSNP562Z	\$ 31,519	0	0	0
HIDTA Grant I7PSNP562Z Project 13007				
Personnel	\$ 125,740	3,410	1,629	5,039
Operating	604,946	3,605		3,605
Total I7PSNP562Z	\$ 730,686	7,015	1,629	8,644
HIDTA Grant I8PSNP562Z Project 13008				
Personnel	\$ 0	157,467	16,382	173,849
Operating	0	635,070		635,070
Total I8PSNP562Z	\$ 0	792,537	16,382	808,919
Total Expenditures	\$ 762,205	799,552	18,011	817,563
ENDING BALANCE	\$ 0	0	0	0

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Gifts & Memorials Fund 7480	Various		Fiduciary	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 128,412	144,657	15,509	160,166
REVENUES				
554022 Wal-Mart/Sam's Club Foundation	\$ 1,000	0		0
560016 Donations Fourth of July	0	9,000		9,000
560020 Museum Contributions	75	350		350
560021 BCC Contributions	7,782	8,101		8,101
560022 Natural History Museum Contributions	1,870	2,400		2,400
560023 Fine Art Museum Contributions	169	2,400		2,400
560035 Donations Harvest Festival	100	0		0
560040 Donations Mesilla Park Center	693	0		0
560045 Donations Transit Adopt-A-Shelter	7,530	0		0
560048 Parks Donations	17,954	20,000	5,000	25,000
560050 Police Gifts & Donations	2,270	0		0
560056 Keep Las Cruces Beautiful	150	0		0
560060 Library Contributions	18,681	31,723		31,723
560070 Donations Weed & Seed	12,187	0		0
570010 Interest on Investment	5,767	1,000		1,000
590015 Net Incr (Decr) Fair Value Investment	(74)	500		500
Total Revenues	\$ 76,154	75,474	5,000	80,474
Total Resources	\$ 204,566	220,131	20,509	240,640
EXPENDITURES				
Administration Department				
Fourth of July 74005020				
Operating	\$ 8,550	9,000		9,000
Total Fourth of July 74005020	\$ 8,550	9,000	0	9,000
Total Administration Department	8,550	9,000	0	9,000
Human Resources Department				
HR A&G 74001010				
Operating	\$ 0	3,105		3,105
Total HR A&G 74001010	0	3,105	0	3,105
Total Human Resources Department	0	3,105	0	3,105
Police Department				
Police Admin A&G 74007020				
Operating	0	1,000		1,000
Total Police Admin A&G 74007020	0	1,000	0	1,000
K9 Team 74007030				
Operating	\$ 0	570		570
Total K9 Team 74007030	\$ 0	570	0	570

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Gifts & Memorials Fund 7480	Various		Fiduciary	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
Weed n Seed 74007040				
Operating	\$ 7,655	0		0
Total Weed n Seed 74007040	\$ 7,655	0	0	0
Toy Chest 74007060				
Operating	\$ 0	3,400		3,400
Total Toy Chest 74007060	\$ 0	3,400	0	3,400
Detectives 74007050				
Operating	\$ 1,377	2,250		2,250
Capital Equipment	0	0		0
Total Detectives 74007050	\$ 1,377	2,250	0	2,250
Keep Las Cruces Beautiful 74007090				
Operating	\$ 119	150		150
Total Keep Las Cruces Beautiful 74007090	\$ 119	150	0	150
Total Police Department	\$ 9,151	7,370	0	7,370
Public Services Department:				
Library 74005040				
Operating	\$ 1,612	21,251		21,251
Capital Equipment	6,976	0		0
Total Library 74005040	\$ 8,588	21,251	0	21,251
Branigan Cultural Center 74005050				
Operating	\$ 827	8,101		8,101
Total Branigan Cultural Center 74005050	\$ 827	8,101	0	8,101
Museum of Nat History 74005100				
Operating	\$ 0	2,400		2,400
Total Museum of Nat History 74005100	\$ 0	2,400	0	2,400
Museum of Art 74005060				
Operating	\$ 4,756	5,000		5,000
Total Museum of Art 74005060	\$ 4,756	5,000	0	5,000
Museum of Art 74005060				
Operating	\$ 0	1,162		1,162
Total Museum of Art 74005060	\$ 0	1,162	0	1,162
Transit Fixed Route 74005080				
Capital (Shelters)	\$ 0	7,530		7,530
Total Transit Fixed Route 74005080	\$ 0	7,530	0	7,530
Total Public Services Department	\$ 14,171	45,444	0	45,444

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009

FUND	DIVISION		FUND TYPE	
Gifts & Memorials Fund 7480	Various		Fiduciary	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
Facilities Department				
Ballfields 74003040				
Operating	\$ 1,828			
Total Ballfields 74003040	\$ 1,828			
Parks North District 74003090				
Operating	\$ 9,700	20,000	5,000	25,000
Total Parks North District 74003090	\$ 9,700	20,000	5,000	25,000
Total Facilities Department	\$ 11,528	20,000	5,000	25,000
Fire Department				
Emergency Services 74007080				
Operating	\$ 1,000	0		0
Total Emergency Services 74007080	\$ 1,000	0	0	0
Total Fire Department	\$ 1,000	0	0	0
Total Expenditures	\$ 44,400	84,919	5,000	89,919
ENDING BALANCE	\$ 160,166	135,212	15,509	150,721

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2008/2009**

FUND	DIVISION		FUND TYPE	
Las Cruces Downtown TIDD Fund 7500	Public Services		Fiduciary	
	FY 2007/08 Actual	FY 2008/09 Adopted	Adjustments	FY 2008/09 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
570010 Interest on Investment	\$ 0	497,000	(497,000)	0
590015 Net Incr (Decr) Fair Value Investment	0	23,000	(23,000)	0
Total Revenues	\$ 0	520,000	(520,000)	0
Total Resources	\$ 0	520,000	(520,000)	0
EXPENDITURES	\$ 0	0	0	0
Total Expenditures	\$ 0	0	0	0
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2815-TIDD Revenue	\$ 0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
ENDING BALANCE	\$ 0	520,000	(520,000)	0