

City of Las Cruces[®]

PEOPLE HELPING PEOPLE

Council Action and Executive Summary

Item # 15

Ordinance/Resolution# 12-215

For Meeting of _____
(Ordinance First Reading Date)

For Meeting of June 18, 2012
(Adoption Date)

Please check box that applies to this item:

QUASI JUDICIAL

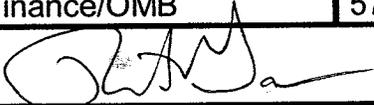
LEGISLATIVE

ADMINISTRATIVE

TITLE: A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2011/2012 BUDGET TO PROVIDE FOR ALLOCATION OF OPERATING AND CAPITAL COSTS DUE TO END-OF-YEAR REVIEW OF REVENUES AND EXPENDITURES.

PURPOSE(S) OF ACTION:

To adjust the adopted fiscal year 2011/2012 budget due to end-of-year review.

COUNCIL DISTRICT: All		
<u>Drafter/Staff Contact:</u> Richard Gebhart	<u>Department/Section:</u> Finance/OMB	<u>Phone:</u> 575-541-2300
<u>City Manager Signature:</u>		

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

The City of Las Cruces typically does an end-of-year (EOY) budget adjustment in June to more closely align revenues and expenditures for the current fiscal year. As the end of a fiscal year approaches, the staff of the Budget Office and each of the City's departments are asked to review their budget status and to request adjustments to align revenues and expenditures. Based on this review, staff has recommended which areas require adjustment due to variances in both anticipated revenues and expenditures. The attached budget adjustments reflect staff's recommendation to minimize variance in revenues and expenditures through the close of Fiscal Year 2011/2012.

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

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

(Continue on additional sheets as required)

SUPPORT INFORMATION:

1. Resolution.
2. Exhibit "A", Fiscal Year 2011/2012 Budget Adjustments.
3. Attachment "1", Summary of Adjustments.

SOURCE OF FUNDING:

Is this action already budgeted?	Yes	<input type="checkbox"/>	See fund summary below
	No	<input checked="" type="checkbox"/>	If No, then check one below:
	<i>Budget Adjustment Attached</i>	<input type="checkbox"/>	Expense reallocated from:
		<input checked="" type="checkbox"/>	Proposed funding is from a new revenue source *.
		<input type="checkbox"/>	Proposed funding is from fund balance in the _____ Fund.
Does this action create any revenue?	Yes	<input checked="" type="checkbox"/>	Funds will be deposited into this fund: * in the amount of * for FY12.
	No	<input type="checkbox"/>	There is no new revenue generated by this action.

BUDGET NARRATIVE

*Refer to Exhibit "A", Fiscal Year 2011/2012 Budget Adjustments.

FUND EXPENDITURE SUMMARY:

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

(Continue on additional sheets as required)

OPTIONS / ALTERNATIVES:

1. Vote "Yes" on the Resolution to adjust the Adopted Fiscal Year 2011/2012 Budget to provide for allocation of operating and capital costs due to end-of-year review of revenues and expenditures.
2. Vote "No" on the Resolution, which could potentially lead to audit findings.
3. Vote to "Amend" the Resolution allowing Council to modify the Resolution as necessary.
4. Vote to "Table" the Resolution, which could also potentially lead to audit findings.

REFERENCE INFORMATION:

N/A

(Continue on additional sheets as required)

RESOLUTION NO. 12-215

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2011/2012 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, 2011, through June 30, 2012. The adjustments are necessary due to revenue and expenditure variances for Fiscal Year 2011/2012; and

WHEREAS, it is in the best interest of the City of Las Cruces that the end-of-year Budget Adjustment for Fiscal Year 2011/2012 be approved; and

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

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

(I)

THAT the budget adjustments reflected in Exhibit "A" set forth for the Fiscal Year 2011/2012 are hereby adopted and authorized to minimize budgetary variances and more closely reflect actual revenues and expenditures for the fiscal year.

(II)

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

DONE AND APPROVED this _____ day of _____, 2012.

APPROVED:

Mayor

ATTEST:

City Clerk

(SEAL)

Moved by: _____

Seconded by: _____

Approved as to Form:



City Attorney

VOTE:

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

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND				
General Fund 1000				
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
BEGINNING BALANCE	\$ 17,278,821	18,384,852		18,384,852
REVENUES				
Gross Receipts Taxes	\$ 55,902,400	56,694,000	477,821	57,171,821
Property Taxes	9,239,902	9,297,552		9,297,552
Franchise Fees	2,877,683	2,696,773		2,696,773
Administrative Transfers	3,203,689	3,094,361		3,094,361
Police Fines	899,113	908,104		908,104
Subdivision Fees	276,626	284,925		284,925
All Other Revenues	6,264,430	5,994,405		5,994,405
TOTAL REVENUES	\$ 78,663,843	78,970,120	477,821	79,447,941
TOTAL RESOURCES	\$ 95,942,664	97,354,972	477,821	97,832,793
EXPENDITURES				
Administration	\$ 1,833,753	2,718,675	29,799	2,748,474
Community & Cultural Services	5,551,366	5,569,819	85,162	5,654,981
Community Development	1,739,511	1,723,177	31,561	1,754,738
Facilities	11,745,527	162,651		162,651
Financial Services	3,032,915	3,107,138	65,100	3,172,238
Fire	9,049,496	8,889,319	107,415	8,996,734
Human Resources	943,614	1,426,312	16,798	1,443,110
Information Technology	2,897,306	3,780,334	46,515	3,826,849
Judicial	1,110,106	1,544,524	27,533	1,572,057
Legal	1,431,285	1,193,226	16,912	1,210,138
Legislative	732,134	831,107		831,107
Parks & Recreation	0	9,434,843	58,776	9,493,619
Police	18,818,638	18,858,310	232,681	19,090,991
Public Works	5,734,968	6,504,990	40,267	6,545,257
Transportation	0	3,272,861	22,088	3,294,949
Reserves	1,206,656	2,279,653	(776,225)	1,503,428
Transfers	11,723,476	12,022,467	(2)	12,022,465
Total General Fund Expenditures	\$ 77,550,751	83,319,406	4,380	83,323,786
Adjustment due to change in accruals.	(7,061)	0		0
ENDING BALANCE	\$ 18,384,852	14,035,566	473,441	14,509,007
Required 1/12th Reserve	6,462,563	6,943,284	365	6,943,649
UN-RESERVED ENDING BALANCE	\$ 11,922,289	7,092,282	473,076	7,565,358

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

<i>General Fund Reserve Section</i>				
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESERVES FOR:				
1. Salary Increases:				
610106 Reserve for Blue Collar Bargaining Unit Incr	\$ 0	46,252	(46,252)	0
610106 Reserve for Police Bargaining Unit Increases	0	148,874	(148,874)	0
610106 Reserve for Fire Bargaining Unit Increases	0	86,097	(86,097)	0
610106 Reserve for Non-Represented Increases	0	495,002	(495,002)	0
2. Services				
722190 Purchased Services	\$ 143,140	249,106		249,106
722248 Admin Charge - County	92,279	92,976		92,976
722248 Admin Charge - GRT	548,419	708,000		708,000
722310 City Manager Contingency	0	20,000		20,000
3. Payments to Other Government Entities				
772900 Office of Emergency Management	\$ 98,306	69,346		69,346
772900 Council of Governments	11,140	14,000		14,000
4. Payments for Other Government Programs				
772900 Mesilla Valley Econ Development Alliance	\$ 200,000	200,000		200,000
722190 City Contribution to Doña Ana Arts Council	40,000	40,000		40,000
705105 Low Income Utility Assistance Program	73,372	75,000		75,000
705110 Affordable Housing Impact Fee Assistance	0	35,000		35,000
Total Reserves	\$ 1,206,656	2,279,653	(776,225)	1,503,428
5. Transfers to Other Funds				
951005 Fund 1005 Engineering Services	\$ 4,821	968,739		968,739
951010 Fund 1010 Airport Operations	320,000	370,000		370,000
951015 Fund 1015 Permit Services	670,683	474,683		474,683
951200 Fund 1200 Vehicle Acquisition	1,608,475	2,004,597		2,004,597
952330 Fund 2440 Prisoner Care	2,000,000	1,500,000		1,500,000
952715 Fund 2715 DLCP (Res 10-041)	80,000	50,000		50,000
953282 Fund 3282 SSGRT Bonds	0	405,974		405,974
953284 Fund 3284 MGRT Improvement Bonds	0	180,252		180,252
953810 Fund 3810 Hud Section 108 (MONAS)	0	51,087		51,087
954001 Fund 4001 Facilities Imp Reserve (General)	1,585,000	1,334,123		1,334,123
954202 Fund 4202 GRT Street Maintenance Fund	0	26,772		26,772
954270 Fund 4270 TIDD Capital Projects	0	0		0
965920 Fund 5920 Transit	1,262,559	1,333,944		1,333,944
966330 Fund 6330 Workers Compensation	500,000	0		0
966340 Fund 6340 Liability Claims	1,489,396	1,000,000		1,000,000
772900-97410 Fund 7410 MVRDA	1,326,486	1,384,786	(2)	1,384,784
772900-97420 Fund 7420 Metro Narcotics	225,543	225,543		225,543
772900-97440 Fund 7440 Animal Service Center	650,513	711,967		711,967
Total Transfers Out	\$ 11,723,476	12,022,467	(2)	12,022,465
GRAND TOTAL RESERVE SECTION	\$ 12,930,132	14,302,120	(776,227)	13,525,893

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Gross Receipts Tax Income Fund 1500	Finance		General Fund	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
512001 Sales Tax Receipts	\$ 31,632,641	31,803,000		31,803,000
512011 Municipal Gross Receipts 82	6,385,322	6,419,000		6,419,000
512014 Municipal Gross Receipts Tax 90	6,385,321	6,419,000		6,419,000
Total Revenues	\$ 44,403,284	44,641,000	0	44,641,000
Total Resources	\$ 44,403,284	44,641,000	0	44,641,000
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ (39,940,000)	(40,646,000)	(477,821)	(41,123,821)
Transfer to Fund 3250 - 2003 GRT Refunding Bond	(1,304,946)	(988,248)	82,354	(905,894)
Transfer to Fund 3270 - 2005 GRT Refunding Bond	(2,472,867)	(2,558,795)	195,467	(2,363,328)
Transfer to Fund 3623 - 2008 Parking Deck Debt Svc	(961,569)	(709,410)		(709,410)
Total Other Financing Sources (Uses)	\$ (44,679,382)	(44,902,453)	(200,000)	(45,102,453)
Adjustment due to change in accruals.				
BALANCE INCLUDING RECEIVABLES	\$ (276,098)	(261,453)	(200,000)	(461,453)
Accrual Adjustment	276,098	261,453	200,000	461,453
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
State Library Resources Grant (G.O. Bond) Fund 2140	Public Services		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
552013 State Library 2006	\$ 0	0		0
552013 State Library 2008	57,644	51,064	(1,320)	49,744
552013 State Library 2010		162,942		162,942
Total Revenues	\$ 57,644	214,006	(1,320)	212,686
Total Resources	\$ 57,644	214,006	(1,320)	212,686
EXPENDITURES				
State Library G.O. Bond 21205140				
Operating	\$ 57,644	214,006	(1,320)	212,686
Capital	0	0		0
Total Org 21205140	\$ 57,644	214,006	(1,320)	212,686
Total Expenditures	\$ 57,644	214,006	(1,320)	212,686
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Traffic Safety Bureau Enforcement Grant Fund 2424	Police		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	34,712		34,712
REVENUES				
37010 Operation DWI 2009	\$ 24,422	0		0
37011 Operation Buckledown 2010	1,987	0		0
37016 Operation DWI 2011	30,989	28,226		28,226
37017 Operation Buckledown 2011	1,436	5,441		5,441
37023 Operation Buckledown 2012	0	9,866		9,866
37206 Click it or Ticket 2012	0	6,845		6,845
37022 Community DWI 2012	0	9,000		9,000
37024 Education & Equipment 2012	0	4,233		4,233
37025 Operation DWI 2012	0	39,288	30,989	70,277
Total Revenues	\$ 58,834	102,899	30,989	133,888
Total Resources	\$ 58,834	137,611	30,989	168,600
EXPENDITURES				
37010 Operation DWI 2009	\$ 24,422	0		0
37011 Operation Buckledown 2010	1,987	0		0
37016 Operation DWI 2011	30,989	28,226		28,226
37017 Operation Buckledown 2011	1,436	5,441		5,441
37018 Mesilla Valley Safety Council	0	34,712		34,712
37023 Operation Buckledown 2012	0	9,866		9,866
37206 Click it or Ticket 2012	0	6,845		6,845
37022 Community DWI 2012	0	9,000		9,000
37024 Education & Equipment 2012	0	4,233		4,233
37025 Operation DWI 2012	0	39,288	30,989	70,277
Total Expenditures	\$ 58,834	137,611	30,989	168,600
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 7430-Mesilla Valley Safety Council	34,712	0		0
Total Other Financing Sources (Uses)	34,712	0	0	0
ENDING BALANCE	\$ 34,712	0	0	0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

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FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 27,991	19,100		19,100
REVENUES				
COPS Tech Grant				
13210 COPS 2005 Tech Grant 2005-CKWX-0257	\$ 13,464	0		0
37004 COPS 2007 Tech Grant 2007-CKWX-0047	331,695	221,130		221,130
552014 NMSU 2007 Tech Grant	5,604	7,424		7,424
553002 Dona Ana County 2007 Tech Grant	38,107	50,481		50,481
554010 Town of Mesilla 2007 Tech Grant	2,521	3,341		3,341
554011 Sunland Park 2007 Tech Grant	5,044	6,681		6,681
554012 Village of Hatch 2007 Tech Grant	840	1,114		1,114
554999 Other Governments 2007 Tech Grant	4,483	5,939		5,939
COPS Interoperability Tech Grant				
COPS Interoperability 2005-INWX-0014	11,864	0		0
552014 NMSU 2005 Interoperability	(4,226)	283		283
553002 Dona Ana County 2005 Interoperability	(221)	221		221
554010 Town of Mesilla 2005 Interoperability	(127)	127		127
554011 Sunland Park 2005 Interoperability	(321)	321		321
554012 Village of Hatch 2005 Interoperability	(40)	40		40
554999 Other Governments 2005 Interoperability	(213)	213		213
Bulletproof Vests				
13302 DOJ Bulletproof Vest 2010	7,264	0		0
13303 DOJ Bulletproof Vest 2011	3,029	6,269		6,269
13304 DOJ Bulletproof Vest 2012	0	15,000		15,000
Edward Byrnes Memorial				
13224 Ed Byrnes Grant 2009 LCPD	7,510	22,708	(2,540)	20,168
13225 Ed Byrnes Grant 2009 DASO	16,799	23,646		23,646
13226 Ed Byrnes Memorial 2010 LCPD	13,497	55,460		55,460
13227 Ed Byrnes Memorial 2010 DASO	43,080	22,975		22,975
13228 Ed Byrnes Memorial 2011 LCPD	0	50,972		50,972
Department of Justice Grant				
37013 DOJ Award 2009	17,400	25,716		25,716
Total Revenues	\$ 517,053	520,061	(2,540)	517,521
Total Resources	\$ 545,044	539,161	(2,540)	536,621

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

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FUND	DIVISION		FUND TYPE	
Dept of Justice Programs Fund 2470	Police		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
EXPENDITURES				
COPS Grants				
13210 COPS 2005 Tech Grant 2005-CKWX-0257	\$ 13,464	0		0
37004 COPS 2007 Tech Grant 2007-CKWX-0047	388,083	296,110		296,110
COPS Interoperability 2005-INWX-0014	15,818	1,205		1,205
Total COPS Grants	\$ 417,365	297,315	0	297,315
Bullet Proof Vests Grant				
13302 DOJ Bulletproof Vest 2010	7,264	0		0
13303 DOJ Bulletproof Vest 2011	3,029	6,269		6,269
13304 DOJ Bulletproof Vest 2012	0	15,000		15,000
Total Bullet Proof Vests Grant	\$ 10,293	21,269	0	21,269
Edward Byrne Memorial Grants				
13224 Byrne Grant 2009 LCPD	7,510	20,168		20,168
13224 Byrne Grant 2009 Juvenile Citation	0	2,540	(2,540)	0
13225 Byrne Grant 2009 DASO	16,799	23,646		23,646
13226 Ed Byrnes Memorial 2010 LCPD	13,497	55,460		55,460
13227 Ed Byrnes Memorial 2010 DASO	43,080	22,975		22,975
13228 Ed Byrnes Memorial 2011 LCPD	0	50,972		50,972
Total Ed Byrne Memorial Grants	\$ 80,886	175,761	(2,540)	173,221
Department of Justice Grant				
37013 DOJ Award 2009	17,400	25,716		25,716
Total Department of Justice Grant	\$ 17,400	25,716	0	25,716
Total Expenditures	\$ 525,944	520,061	(2,540)	517,521
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ 0	0		0
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE	\$ 19,100	19,100	0	19,100

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Flood Control Operations Fund 2650	Public Works		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 166,335	65,104		65,104
REVENUES				
570010 Investment Income	3,511	3,000		3,000
570015 Net Incr (Decr) Fair Value Investment	(6,107)	0		0
Total Revenues	\$ (2,596)	3,000	0	3,000
Total Resources	\$ 163,739	68,104	0	68,104
EXPENDITURES				
26226040 Drainage Maintenance - Personnel	\$ 301,331	326,471	96,370	422,841
26226040 Drainage Maintenance - Operating	217,382	218,151	20,000	238,151
26226070 Flood - Operating	0	16,500		16,500
26800010 Major Maintenance Program - Capital	194,922	0		0
Total Expenditures	\$ 713,635	561,122	116,370	677,492
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 4400 - Flood Control	\$ 615,000	550,000	59,400	609,400
Total Other Financing Sources (Uses)	\$ 615,000	550,000	59,400	609,400
ENDING BALANCE	\$ 65,104	56,982	(56,970)	12

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Health Services Fund 2700	Comm Dev		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 18,830	30,187		30,187
REVENUES				
570010 Investment Income	\$ 672	650		650
590015 Net Incr (Decr) Fair Value Investment	(432)	0		0
Total Revenues	\$ 240	650	0	650
Total Resources	\$ 19,070	30,837	0	30,837
EXPENDITURES				
La Clinica de Familia 10901	\$ 27,000	22,500		22,500
El Caldito Soup Kitchen 10902	20,000	22,500		22,500
La Pinon Sexual Assault Recovery Services 10903	22,500	22,500		22,500
La Casa Transitional Housing Program 10904	15,313	3,392		3,392
Casa de Peregrinos Food Bank 10906	20,000	22,500		22,500
FYI - Safe After School Prog. 10910	27,000	0		0
Big Brothers/Big Sisters - School & Comm 10915	10,000	0		0
SNM Diabetes Outreach - Ciclovía 10916	21,627	22,500		22,500
MV Hospice - Charity Care/Grf Svcs Cntr 10920	24,102	22,500		22,500
Jardin de los Ninos 10922	27,000	22,500		22,500
Southern NM Diabetes Outreach 10923	(1,057)	0		0
MV Community of Hope 10924	20,000	22,500	10,000	32,500
St. Luke's Health Care Clinic 10929	24,696	0		0
MV Casa - Children First Program 10930	17,202	0		0
Tresco - Evaluation & Assessment 10931	13,500	0		0
Candlelighters of West TX and Southern NM 10932	0	7,500		7,500
La Casa, Inc. 10933	0	22,500		22,500
NM GLBTQ Centers 10934	0	22,500		22,500
NMSU	0	22,500		22,500
St. Luke's (Indigent) 10936	0	22,500		22,500
Roadrunner Food Bank 10937	0	22,500		22,500
Total Expenditures	\$ 288,883	303,392	10,000	313,392
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - GF	\$			
Transfer from Fund 2705 - Telshor Facility	300,000	300,000		300,000
Total Other Financing Sources (Uses)	\$ 300,000	300,000	0	300,000
ENDING BALANCE	\$ 30,187	27,445	(10,000)	17,445

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Other Operating Grants Fund 2761	Finance		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustments	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
21003 Books by Mail /Bookmobile	\$ 0	0	5,550	5,550
21008 Early Literacy Pilot Program	4,158	5,842		5,842
22007 Nanoscale Informal Science Education	10	3,000	(10)	2,990
22008 NASA 50 Years of Exploration	0	5,000		5,000
22013 The Bison: American Icon	0	1,000		1,000
25010 US Dept. of Agriculture	5,857	7,640		7,640
33005 DAC Homeland Security Fire Grant	2,095	33,377		33,377
33013 DAC Homeland Security Fire Grant	0	33,379		33,379
33014 DAC Homeland Security Fire Grant	0	4,673		4,673
37021 National Night Out (Target Grant)	614	726		726
Total Revenues	\$ 12,734	94,637	5,540	100,177
Total Resources	\$ 12,734	94,637	5,540	100,177
EXPENDITURES				
21003 Books by Mail /Bookmobile	\$ 0	0	5,550	5,550
21008 Early Literacy Pilot Program	4,158	5,842		5,842
22007 Nanoscale Informal Science Education	10	3,000	(10)	2,990
22008 NASA 50 Years of Exploration	0	5,000		5,000
22013 The Bison: American Icon	0	1,000		1,000
25010 Green Infrastructure Planning	5,857	7,640		7,640
33005 DAC Homeland Security Fire Grant	2,095	33,377		33,377
33013 DAC Homeland Security Fire Grant	0	33,379		33,379
33014 DAC Homeland Security Fire Grant	0	4,673		4,673
37021 National Night Out (Target Grant)	614	726		726
Total Expenditures	\$ 12,734	94,637	5,540	100,177
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Valley View Heske Garden Fund 2770	Parks & Recreation		Special Revenue	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustments	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 179,381	164,723		164,723
REVENUES				
570010 Investment Income	\$ 3,500	2,500		2,500
570015 Net Incr (Decr) Fair Value Investment	(8,108)	0		0
Total Revenues	\$ (4,608)	2,500	0	2,500
Total Resources	\$ 174,773	167,223	0	167,223
EXPENDITURES				
62J03 Valley View Heske Garden	\$ 10,050	20,000		20,000
Total Expenditures	\$ 10,050	20,000	0	20,000
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 4110 - Public Park Projects	0	0	48,785	48,785
Total Other Financing Sources (Uses)	0	0	48,785	48,785
ENDING BALANCE	\$ 164,723	147,223	48,785	196,008

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Sales Tax 2003 Refunding Bond Fund 3250	Finance		Debt Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 148,363	324,539		324,539
Revenues				
570010 Interest on Investments	7,564	5,000		5,000
570015 Net Incr (Decr) Fair Value Investment	(28,028)	0		0
900200 Loan Proceeds	0	0	2,200,000	2,200,000
Total Revenues	\$ (20,464)	5,000	2,200,000	2,205,000
Total Resources	\$ 127,899	329,539	2,200,000	2,529,539
EXPENDITURES				
Interest on Bonds	160,310	121,110		121,110
Bond Redemption	980,000	860,000		860,000
Bond Issue Expense	0	0		0
Pmt To Refunded Bond Escow	0	0	2,200,000	2,200,000
Total Expenditures	\$ 1,140,310	981,110	2,200,000	3,181,110
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Sales Tax '92 Income	\$ 1,092,125	988,248	(82,354)	905,894
Transfer To Fund 3628 - 2012 NMFA GRT Refunding	\$ 0	0	(275,000)	(275,000)
Total Other Financing Sources (Uses)	\$ 1,092,125	988,248	(357,354)	630,894
ENDING BALANCE	\$ 79,714	336,677	(357,354)	(20,677)
Fiscal Year	Principal	Interest	Total DS	
2004	1,500,000	454,471	1,954,471	
2005	1,540,000	421,960	1,961,960	
2006	1,570,000	387,310	1,957,310	
2007	1,030,000	348,060	1,378,060	
2008	1,060,000	306,860	1,366,860	
2009	1,115,000	253,860	1,368,860	
2010	945,000	198,110	1,143,110	
2011	980,000	160,310	1,140,310	
2012	860,000	121,110	981,110	
2013	690,000	86,710	776,710	
2014	280,000	60,836	340,836	
2015	290,000	50,196	340,196	
2016	300,000	38,886	338,886	
2017	315,000	26,886	341,886	
2018	325,000	13,813	338,813	

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Sales Tax 2005 Bond Series B Fund 3270	Finance		Debt Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 270,928	329,454		390,089
Revenues				
570010 Interest on Investments	12,830	10,000		10,000
570015 Net Incr (Decr) Fair Value Investment	(4,128)	0		0
592001 Other Revenue	0	0	195,696	195,696
Total Revenues	\$ 8,702	10,000	195,696	205,696
Total Resources	\$ 279,630	339,454	195,696	595,785
EXPENDITURES				
Interest on Bonds	1,213,043	1,165,643		1,165,643
Bond Redemption	1,185,000	1,420,000		1,420,000
Bond Issue Expense				
Total Expenditures	\$ 2,398,043	2,585,643	0	2,585,643
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Sales Tax '92 Income	\$ 2,447,867	2,558,795	(195,467)	2,363,328
Total Other Financing Sources (Uses)	\$ 2,447,867	2,558,795	(195,467)	2,363,328
ENDING BALANCE	\$ 329,454	312,607	229	373,471

Fiscal Year	Principal	Interest	Total DS
2006 - 2009	4,175,000	5,051,032	9,226,032
2010	1,210,000	1,261,443	2,471,443
2011	1,185,000	1,213,043	2,398,043
2012	1,420,000	1,165,643	2,585,643
2013	1,030,000	1,108,843	2,138,843
2014	1,270,000	1,065,068	2,335,068
2015	3,165,000	1,001,568	4,166,568
2016	2,100,000	843,318	2,943,318
2017	605,000	759,318	1,364,318
2018	635,000	735,118	1,370,118
2019	660,000	709,083	1,369,083
2020	685,000	681,858	1,366,858
2021	715,000	653,088	1,368,088
2022	745,000	622,700	1,367,700
2023	780,000	591,038	1,371,038
2024	815,000	557,888	1,372,888
2025	850,000	523,250	1,373,250
2026	890,000	487,125	1,377,125
2027 - 2035	10,065,000	2,396,544	12,461,544

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
2010 State Shared GRT Convention Center Fund 3280	Finance		Debt Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	332,422		332,422
Revenues				
570010 Interest on Investments	\$ 7,420	1,000		1,000
570015 Net Incr (Decr) Fair Value Investment	11,641	0		0
592001 Other Revenue	0	0	174,327	174,327
Total Revenues	\$ 19,061	1,000	174,327	175,327
Total Resources	\$ 19,061	333,422	174,327	507,749
EXPENDITURES				
Interest on Bonds	\$ 704,831	1,036,894		1,036,894
Bond Redemption	365,000	550,000		550,000
Cost of Issuance	0	0		0
Total Expenditures	\$ 1,069,831	1,586,894	0	1,586,894
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2825 - LC Convention Cntr Fee	\$ 1,202,072	1,452,258		1,452,258
Transfer from Fund 2820- Lodgers Tax Fund	155,611	0		0
Transfer from Fund 2710- CVB Fund	0	19,863		19,863
Transfer from Fund 3614 - 2007 Conv. Cntr DS	25,509	0		0
Total Other Financing Sources (Uses)	\$ 1,383,192	1,472,121	0	1,472,121
ENDING BALANCE	\$ 332,422	218,649	174,327	392,976
Fiscal Year	Principal	Interest	Total DS	
2011	365,000	704,831	1,069,831	
2012	550,000	1,036,894	1,586,894	
2013	565,000	1,023,144	1,588,144	
2014	580,000	1,009,019	1,589,019	
2015	595,000	991,619	1,586,619	
2016	615,000	973,769	1,588,769	
2017	630,000	956,856	1,586,856	
2018	650,000	937,956	1,587,956	
2019	675,000	915,206	1,590,206	
2020	700,000	888,206	1,588,206	
2021	730,000	860,206	1,590,206	
2022	765,000	823,706	1,588,706	
2023	800,000	785,456	1,585,456	
2024	840,000	745,456	1,585,456	
2025	885,000	703,456	1,588,456	
2026	910,000	675,800	1,585,800	
2027	960,000	630,300	1,590,300	
2028	1,005,000	582,300	1,587,300	
2029 - 2037	11,510,000	2,781,950	14,291,950	

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
2012 NMFA Refunding Fund 3628	Finance		Debt Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
Revenues				
570010 Interest on Investments	\$ 0	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
900200 Loan Proceeds	0	0	80,000	80,000
Total Revenues	\$ 0	0	80,000	80,000
Total Resources	\$ 0	0	80,000	80,000
EXPENDITURES				
Bond/Note Principal	\$ 0	0		0
Bond/Note Interest	0	0		0
Escrow Agent Fees		0		0
Cost of Issuance		0	76,700	76,700
Total Expenditures	\$ 0	0	76,700	76,700
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Sales Tax '92 Income	0	0		0
Transfer from Fund 3250 - 2003 Sales Tax Refunding	0	0	275,000	275,000
	\$ 0	0	275,000	275,000
ENDING BALANCE	\$ 0	0	278,300	278,300
Required Debt Service Reserve	0	0		0
UN-RESERVED ENDING BALANCE	\$ 0	0	278,300	278,300

Fiscal Year	Principal	Interest	Adm. Fee	Total DS
2012	0	0	0	0
2013	735,000	19,953	0	754,953
2014	305,000	16,498	0	321,498
2015	305,000	14,546	0	319,546
2016	305,000	11,954	0	316,954
2017	315,000	8,568	0	323,568
2018	315,000	4,631	0	319,631

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Public Park Projects Fund 4110	Parks & Recreation		Capital Project	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 59,901	60,041		60,041
REVENUES				
570010 Interest on Investment	1,292	2,000		2,000
570015 Net Incr (Decr) Fair Value Investment	(1,152)	0		0
Total Revenues	\$ 140	2,000	0	2,000
Total Resources	\$ 60,041	62,041	0	62,041
EXPENDITURES				
62J03 Valley View Heske Garden	\$ 0	10,000		10,000
Total Expenditures	\$ 0	10,000	0	10,000
OTHER FINANCING SOURCES (USES)				
Transfer from 6340 - Public Park Projects Fund	\$ 0	0	16,961	16,961
Transfer to 2770 - Heske Garden Fund	0	0	(48,785)	(48,785)
Total Other Financing Sources (Uses)	0	0	(31,824)	(31,824)
ENDING BALANCE	\$ 60,041	52,041	(31,824)	20,217

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Facilities		Capital Project	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
60813 Downtown Plaza	\$ 799,891	0		0
60815 La Placita - Phase I	192,246	0		0
60814 Downtown Plaza	292,050	0		0
60T07 Veteran's Memorial Wall	5,837	0		0
60T08 Veteran's Memorial Wall	858	0		0
62010 Alameda Arroyo Trail	0	266,330	(266,330)	0
23007 Skeet & Trap Range (2008)	35,465	4,884		4,884
Total Revenues	\$ 1,326,347	271,214	(266,330)	4,884
Total Resources	\$ 1,326,347	271,214	(266,330)	4,884
EXPENDITURES				
60813 Downtown Plaza	\$ 799,891	0		0
60815 La Placita - Phase I	192,246	0		0
60814 Downtown Plaza	292,050	0		0
23007 Skeet & Trap Range (2008)	35,465	4,884		4,884
60T07 Veteran's Memorial Wall	5,837	0		0
60T08 Veteran's Memorial Wall	858	0		0
62010 Alameda Arroyo Trail	0	266,330	(266,330)	0
Total Expenditures	\$ 1,326,347	271,214	(266,330)	4,884
ENDING BALANCE	\$ 0	0	0	0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Special Street Projects (Philippou Settlement) Fund 4205	Public Works		Capital Project	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 44,619	1,337,818		1,337,818
REVENUES				
570110 Interest A/R & Other	\$ 53,082	0		0
570010 Investment Income	11,781	0	8,500	8,500
570015 Net Incr(Decr) Fair Value Investment	4,736	0		0
560100 Contribution from Developers	36,446	0		0
903000 Sale of Capital Assets	470,950	0		0
Total Revenues	\$ 576,995	0	8,500	8,500
Total Resources	\$ 621,614	1,337,818	8,500	1,346,318
EXPENDITURES				
Operating	\$ 6,273	6,500		6,500
Capital				
71050 Dos Sueños	0	1,140,887	(800,000)	340,887
71051 Mission Espada Ph 1 2A 2B	8,400	0		0
71052 Los Enamorados	0	79,553		79,553
71054 Mission Santa Clara	3,323	89,286		89,286
71055 Sierra Norte Heights	23,800	0		0
71056 Monte Sombra	21,000	0		0
71057 Entrada de Sierra	21,000	0		0
Total Expenditures	\$ 83,796	1,316,226	(800,000)	516,226
OTHER FINANCING SOURCES (USES)				
Transfer from 4400 - Flood Control Fund	\$ 800,000	0		0
Transfer to 4400 - Flood Control Fund	0	0	(830,000)	(830,000)
Total Other Financing Sources (Uses)	\$ 800,000	0	(830,000)	(830,000)
ENDING BALANCE	\$ 1,337,818	21,592	(21,500)	92

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

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FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 3,710,845	3,099,009		3,099,009
REVENUES				
511020 Property Tax - Flood Control	\$ 3,905,051	3,945,768		3,945,768
570010 Interest on Investments	60,517	30,000	0	30,000
570015 Net Incr/Decr Fair Value Investment	(48,299)	0		0
591010 Rentals/Lease Income	43,019	40,000		40,000
592001 Other Revenue	70,738	0		0
Total Revenues	\$ 4,031,026	4,015,768	0	4,015,768
Total Resources	\$ 7,741,871	7,114,777	0	7,114,777
EXPENDITURES				
44226010 Admin Charge for Tax Collection	\$ 38,955	38,690		38,690
44806020 Capital Equipment - Vector Truck	0	398,220		398,220
60817 Downtown North	101,912	465,219		465,219
70410 Flood Channels	1,284	5,983		5,983
70430 Sonoma N. Hwy 70	0	100,000		100,000
70432 Bruins Lane Rehab	0	187,500		187,500
70433 North Valley/Tashiro	31,923	326,076		326,076
70436 ACOE Riparian Wetlands	0	500,000		500,000
70D00 Calico Central	0	250,000		250,000
70E00 El Molino - Phase V	8,955	300,000		300,000
70G02 Flood Control Infrastructure	263,201	85,729		85,729
70G03 Land Acquisition - Flood Control Property	30,972	0		0
70K04 Del Rey - Sand Hill Arroyo Crossing	47,613	0		0
70K06 Del Rey/Engler Intersection	0	10,806		10,806
70M27 Rigsby Road Drainage Design	2,918	72,909		72,909
70M28 Esslinger Park/Burn Lake (Match)	0	59,526		59,526
70M31 COOP Match (El Paseo Medians)	0	15,000		15,000
70M53 Drainage Channel N of Veteran's Park	180,659	81,348		81,348
70M70 Jefferson Roadway Improvements	14,198	185,802		185,802
70M71 Jefferson Davis ROW	0	90,750		90,750
70P10 NMEMNRD Recreational Trails Match	0	125,116		125,116
70P20 Outfall Channel Trail	0	130,000		130,000
70V01 Las Cruces Dam	27,984	244,507		244,507
70W03 S. Main Reconstruction/Rehab (Alameda/Idaho)	0	169,909		169,909
70Y02 Telshor Lohman	10,079	0		0
70Z01 MAP Match	44,661	0		0
70Z03 MAP Match (Amador)	0	62,000		62,000
71110 CDBG Match (Midway)	0	100,000		100,000
71050 Dos Sueños	0	0	800,000	800,000
Total Expenditures	\$ 805,314	4,005,090	800,000	4,805,090

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

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FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 4205 - Special Street Projects	\$ 0	0	830,000	830,000
Transfer to Fund 1005 - Engineering Fund	(907,393)	(918,930)		(918,930)
Transfer to Fund 2650 - Flood Control Operations	(615,000)	(550,000)	(59,400)	(609,400)
Transfer to Fund 3277 - 2010B GRT Bonds	(933,011)	(855,982)		(855,982)
Transfer to Fund 3619 - NMFA E. Mesa 125-Acre Pond	(582,144)	(701,623)		(701,623)
Transfer to Fund 4205 - Special Street Projects	(800,000)	0		0
Total Other Financing Sources (Uses)	\$ (3,837,548)	(3,026,535)	770,600	(2,255,935)
ENDING BALANCE	\$ 3,099,009	83,152	(29,400)	53,752

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Shared Services Fund 5100	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ (124,990)	(84,637)		(84,637)
REVENUES				
541910 Provision for Uncollectible Accounts	\$ 455,000	0		0
570010 Investment Income	(56,828)	(45,000)		(45,000)
570015 Net Incr(Decr) Fair Value Investment	70,027	0		0
570110 Interest A/R & Other	21,783	0		0
585200 Admin.Service Charges - Gas	2,772,762	2,746,515	118,183	2,864,698
585300 Admin.Service Charges - Water	1,511,296	2,236,367	96,232	2,332,599
585301 Admin.Service Charges - Water Development	55,050	55,050		55,050
585320 Admin.Service Charges - Water Acquisition	78,700	78,700		78,700
585400 Admin.Service Charges - Wastewater	729,363	2,210,954	95,138	2,306,092
585401 Admin.Service Charges - WW Acquisition	44,700	44,700		44,700
585500 Admin.Service Charges - Solid Waste	1,378,509	2,218,484	95,462	2,313,946
586361 Admin.Service Charges - Griggs/Walnut Plume	60,000	60,000		60,000
589800 Reimbursed from RGNGA	595,810	0		0
591010 Rental/Lease Income	0	0		0
592001 Other Revenue	88,233	0		0
Total Revenues	\$ 7,804,405	9,605,770	405,015	10,010,785
Total Resources	\$ 7,679,415	9,521,133	405,015	9,926,148
EXPENDITURES				
Personnel Expenses	\$ 4,103,829	4,765,890	93,750	4,859,640
Operating Expenses	2,619,344	3,564,153	311,265	3,875,418
Administrative Expenses (Engineering + HR)	1,018,349	1,191,091		1,191,091
Capital Outlay	36,062	0		0
Depreciation Expense	23,843	21,550	1,985	23,535
Total Expenditures	\$ 7,801,427	9,542,684	407,000	9,949,684
OTHER FINANCING SOURCES (USES)				
Transfer From Fund 5373 - Water Well Projects	\$ 10,059	0		0
Transfer to Fund 5160 - Equipment Reserve Fund	0	0		0
Total Other Financing Sources (Uses)	\$ 10,059	0	0	0
Ending Balance With Non-cash Expenses	\$ (111,953)	(21,551)	(1,985)	(23,536)
Other Changes in Cash				
Plus: Non-cash Expenses & Other Adjustments	23,843	21,550	1,985	23,535
Accrual Adjustment	3,473	1		1
ENDING BALANCE	\$ (84,637)	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Shared Services Equipment Reserve Fund 5160	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,973,039	1,983,695		1,983,695
REVENUES				
570010 Interest on Investment	\$ 40,844	11,766		11,766
570015 Net Incr(Decr) Fair Value Investment	(36,325)	0		0
585200 Admin.Service Charges - Gas	2,000	2,000		2,000
590020 Sale of Property	0	9,000		9,000
592001 Other Revenue	4,137	0		0
Total Revenues	\$ 10,656	22,766	0	22,766
Total Resources	\$ 1,983,695	2,006,461	0	2,006,461
EXPENDITURES				
Major Equipment	6,026	96,000	24,600	120,600
Depreciation	129,392	147,600		147,600
Total Expenditures	\$ 135,418	243,600	24,600	268,200
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5100 - Shared Services Fund	\$ 0	0		0
Total Other Financing Sources (Uses)	\$ 0	0	0	0
Accrual Adjustment	\$ 6,026	0		0
ENDING BALANCE With Non-Cash Expense	\$ 1,854,303	1,762,861	(24,600)	1,738,261
Plus: Non-Cash Expenses	129,392	147,600	0	147,600
ENDING CASH BALANCE	\$ 1,983,695	1,910,461	(24,600)	1,885,861

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,468,325	1,628,831		1,628,831
REVENUES				
541201 Natural Gas Sales Org 52520010	\$ 9,605,562	10,005,000		10,005,000
541202 Cost of Gas Sales Org 5200	14,495,112	16,238,178		16,238,178
541203 Gas Service Charge	317,503	500,000		500,000
541204 Customer Gas Line Extension	184,531	200,000		200,000
541910 Provision for Uncollectible Accounts	(421,052)	(60,052)		(60,052)
541912 Provision for Uncollectible Accounts - COG	(722,053)	(121,786)		(121,786)
546308 Reimbursed from RGNGA	1,032,316	0		0
560100 Contribution from Developers	4,569,539	120,000		120,000
570010 Interest on Investment	52,036	0		0
570015 Net Incr(Decr) in Fair Value of Investments	(10,999)	0		0
592001 Other Reimbursed Expenses	6,290	10,000		10,000
Total Revenue	\$ 29,108,785	26,891,340	0	26,891,340
Total Resources	\$ 30,577,110	28,520,171	0	28,520,171
EXPENDITURES				
Personnel Services	\$ 3,211,751	3,691,382	6,700	3,698,082
Operating Expenses	2,161,736	2,131,204	24,300	2,155,504
Cost of Gas	14,397,188	15,800,384		15,800,384
Cost of Gas PILT-Franchise	344,292	316,008		316,008
Administrative Expense	3,273,439	4,247,194	118,183	4,365,377
Depreciation Expense	1,852,319	1,621,500	415,100	2,036,600
Total Expenditures	\$ 25,240,725	27,807,672	564,283	28,371,955
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Fund	\$ 0	300,000		300,000
Transfer to Fund 5205 - Contingency Fund	(200,000)	(200,000)		(200,000)
Transfer to Fund 5250 - Gas Capital Imp Fund	(1,000,000)	(1,000,000)		(1,000,000)
Transfer to Fund 5931 - Clean Comm Emission Reduc	(54,400)	(54,400)		(54,400)
Total Other Financing Sources (Uses)	\$ (1,254,400)	(954,400)	0	(954,400)
ENDING BALANCE With Non-cash Expenses	\$ 4,081,985	(241,901)	(564,283)	(806,184)
Accrual Adjustment	264,066	(1)		
Plus: Non-cash Revenue/Expenses	(2,717,220)	1,501,500	415,100	1,916,600
ENDING CASH BALANCE	\$ 1,628,831	1,259,598	(149,183)	1,110,416

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Gas Capital Improvements Fund 5250	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 6,449,975	5,434,292		5,434,292
REVENUES				
570010 Interest on Investment	\$ 132,980	142,155		142,155
570015 Net Incr (Decr) Fair Value Investment	(122,249)	527		527
592009 Reimb Utility Cost	13,440	10,000		10,000
Total Revenues	\$ 24,171	152,682	0	152,682
Total Resources	\$ 6,474,146	5,586,974	0	5,586,974
EXPENDITURES				
Operating Capital	\$ 27,442	54,094	1,800	55,894
Major Projects	2,012,412	6,034,134		6,034,134
Depreciation	0	0		0
Total Expenditures	\$ 2,039,854	6,088,228	1,800	6,090,028
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operating Fund	\$ 1,000,000	1,000,000		1,000,000
Total Other Financing Sources (Uses)	\$ 1,000,000	1,000,000	0	1,000,000
ENDING BALANCE With Non-Cash Expense	\$ 5,434,292	498,746	(1,800)	496,946
Plus: Non-Cash Expenses	0	0	0	0
Accrual Adjustment				
ENDING BALANCE	\$ 5,434,292	498,746	(1,800)	496,946

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Water Operations Fund 5300	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 2,762,015	3,819,758		3,819,758
REVENUES				
541311 Water Sales	\$ 12,071,922	11,652,000		11,652,000
541312 Bulk Water Sales	466,571	857,000		857,000
541313 Water Service Charge	161,586	160,000		160,000
541314 Customer Water Line Extension	110,273	50,000		50,000
541328 Water Contract Testing Revenue	4,000	0		0
541910 Provision for Uncollectible Accounts	(499,628)	(83,628)		(83,628)
551002 Federal Bureau of Reclamation	0	0		0
560100 Contribution from Developers	2,451,343	400,000		400,000
570010 Interest on Investment	52,530	45,000		45,000
570015 Net Incr(Decr) in Fair Value of Investments	(67,395)	10,000		10,000
570110 Interest/Acct Receivable	0	0		0
580010 Special Assessments	0	0		0
592001 Other Reimbursed Exp	3,476	0		0
900100 Bond Proceeds	0	0		0
Total Revenues	\$ 14,754,678	13,090,372	0	13,090,372
Total Resources	\$ 17,516,693	16,910,130	0	16,910,130
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,543,855	2,787,351	14,500	2,801,851
Operating Expenses	4,797,600	6,261,804	34,520	6,296,324
Administrative Expenses	1,979,286	2,808,019	96,232	2,904,251
Water Impact Fees - Rates Contribution	305,188	340,000		340,000
Depreciation Expense	1,705,629	1,680,000	67,750	1,747,750
Debt Service	1,087,616	1,075,339	21,000	1,096,339
Debt Issuance Cost	8,411	0		0
Capital Outlay	0	30,000		30,000
Total Operational Expenditures	\$ 12,427,585	14,982,513	234,002	15,216,515
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - Environmental Gross Receipts	\$ 634,877	308,603		308,603
Transfer from Fund 5320 - Water Rights Acquisition	0	0		0
Transfer to Fund 5200 - Gas Operations	0	(300,000)		(300,000)
Transfer to Fund 5320 - Water Rights Acquisition Fund	0	(93,091)	(5,752)	(98,843)
Transfer to Fund 5331 - 2009 Water Bond Debt Serv.	(54,364)	0		0
Transfer to Fund 5350 - Water Capital Imp Fund	(894,774)	(2,047,908)		(2,047,908)
Total Other Financing Sources (Uses)	\$ (314,261)	(2,132,396)	(5,752)	(2,138,148)
ENDING BALANCE With Non-cash Expenses	\$ 4,774,847	(204,779)	(239,754)	(444,533)
Accrual Adjustment	(1,305,402)	0	0	0
Non-cash Revenue/Expenses	350,313	1,280,000	67,750	1,347,750
ENDING BALANCE	\$ 3,819,758	1,075,221	(172,004)	903,217

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Water Development Fund 5301	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,196,544	1,805,466		1,805,466
REVENUES				
541331 Water Impact Fees - Developers	\$ 717,719	737,920		737,920
541332 Water Impact Fees - Customer Surcharge	148,438	155,000		155,000
541333 Water Dev Charges - Rates Contribution	305,188	232,500		232,500
570010 Interest on Investment	123,336	44,042		44,042
570015 Net Incr(Decr) Fair Value of Investment	(150,890)	1,000		1,000
570110 Interest A/R Other	68,661	75,000		75,000
900100 Bond Proceeds	0	0		0
Total Revenues	\$ 1,212,452	1,245,462	0	1,245,462
Total Resources	\$ 2,408,996	3,050,928	0	3,050,928
EXPENDITURES				
Operating	\$ 12,083	92,181		92,181
Administrative Expenses	55,050	55,050		55,050
Debt Service	2,459,295	2,423,451	12,900	2,436,351
Depreciation Expense	360,763	360,500	1,700	362,200
Debt Issuance Cost	0	0		0
Total Expenditures	\$ 2,887,191	2,931,182	14,600	2,945,782
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5374 - Water 2005 Bond	\$ 0	0		0
Transfer from Fund 5401 - Wastewater Development	1,477,593	725,000		725,000
Total Other Financing Sources (Uses)	\$ 1,477,593	725,000	0	725,000
ENDING BALANCE With Non-cash Transactions	\$ 999,398	844,746	(14,600)	830,146
Accrual Adjustment	445,305			
Plus: Non-cash Expenses	360,763	360,500	1,700	362,200
ENDING BALANCE	\$ 1,805,466	1,205,246	(12,900)	1,192,346

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Water Rights Acquisition Fund 5320	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 854,037	360,116		360,116
REVENUES				
541336 Water Rights Fee - Development	\$ 333,571	280,356		280,356
541337 Water Rights Acquisition Fees	334,405	337,740		337,740
541338 EBID Water Allotment Revenue	17,774	0		0
541910 Provision For Uncollectible Acct.	(10,000)	0		0
570010 Interest on Investment	24,716	11,000		11,000
570015 Net Incr (Decr) Fair Value Investment	(10,418)	3,465		3,465
570110 INTEREST A/R & OTHER	0	17,325		17,325
591010 Rental/Lease Income	12,495	12,495		12,495
Total Revenues	\$ 702,543	662,381	0	662,381
Total Resources	\$ 1,556,580	1,022,497	0	1,022,497
EXPENDITURES				
Operating	\$ 320,598	0	235,000	235,000
Administrative Expenses	78,700	78,700		78,700
Debt Service	34,279	0		0
Capital Outlay	42,300	199,624		199,624
				0
Total Expenditures	\$ 475,877	278,324	235,000	513,324
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Operations Fund	\$ 0	93,091	5,752	98,843
Transfer to Fund 5300 - Water Operations Fund	0	0		0
Transfer to Fund 5401 - Wastewater Development Fund	0	(521,524)	50,470	(471,054)
Total Other Financing Sources (Uses)	\$ 0	(428,433)	56,222	(372,211)
ENDING BALANCE With Non-cash Transactions	\$ 1,080,703	315,740	(178,778)	136,962
Accrual Adjustment	(720,587)	0		0
ENDING BALANCE	\$ 360,116	315,740	(178,778)	136,962

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Water Capital Improvements Fund 5350	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 889,472	233,443		233,443
REVENUES				
570010 Interest on Investment	\$ 17,155	28,195		28,195
570015 Net Incr/Decr Fair Value Investment	(18,351)	3,133		3,133
Total Revenues	\$ (1,196)	31,328	0	31,328
Total Resources	\$ 888,276	264,771	0	264,771
EXPENDITURES				
Operating Capital	\$ 27,442	59,094	1,800	60,894
Major Projects	1,530,658	2,251,124	0	2,251,124
Total Expenditures	\$ 1,558,100	2,310,218	1,800	2,312,018
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Operating Fund	894,774	2,047,908		2,047,908
Transfer from Fund 5373 - Water Well Projects	8,494	0		0
Total Other Financing Sources (Uses)	\$ 903,268	2,047,908	0	2,047,908
Estimated Project Cost Carryover**	\$ (1)			
ENDING BALANCE With Non-Cash Expense	\$ 233,443	2,461	(1,800)	661

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Water Equipment Reserve Fund 5360	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,118,889	1,121,401		1,121,401
REVENUES				
570010 Interest on Investment	\$ 23,128	20,000		20,000
570015 Net Incr (Decr) Fair Value Investment	(20,616)	5,225		5,225
590020 Sale of Property/Material	0			
Total Revenues	<u>\$ 2,512</u>	<u>25,225</u>	<u>0</u>	<u>25,225</u>
Total Resources	<u>\$ 1,121,401</u>	<u>1,146,626</u>	<u>0</u>	<u>1,146,626</u>
EXPENDITURES				
Equipment	\$ 0	314,676		314,676
Depreciation	139,445	146,100	6,700	152,800
Total Expenditures	<u>\$ 139,445</u>	<u>460,776</u>	<u>6,700</u>	<u>467,476</u>
ENDING BALANCE With Non-Cash Expense	<u>\$ 981,956</u>	<u>685,850</u>	<u>(6,700)</u>	<u>679,150</u>
Plus: Non-Cash Expense	139,445	146,100	6,700	152,800
ENDING CASH BALANCE	<u>\$ 1,121,401</u>	<u>831,950</u>	<u>0</u>	<u>831,950</u>

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 3,932,136	3,814,417		3,814,417
REVENUES				
541421 Wastewater Sales	\$ 10,179,381	9,860,000		9,860,000
541423 Wastewater Service Charges	164,635	132,000		132,000
541424 Wastewater Line Extensions	16,249	7,000		7,000
541910 Provision for Uncollectible Accounts	(427,154)	(89,000)		(89,000)
560100 Contributed From Developers	2,034,232	400,000		400,000
570010 Interest on Investment	88,838	65,000		65,000
570015 Net Incr (Decr) Fair Value Investment	(92,125)	20,000		20,000
570110 Interest A/R & Other	0	0		0
592001 Reimbursed Expense Other	2,716	0		0
900100 Bond Proceeds	0	0		0
Total Revenues	\$ 11,966,772	10,395,000	0	10,395,000
Total Resources	\$ 15,898,908	14,209,417	0	14,209,417
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,331,258	2,741,557	18,950	2,760,507
Operating Expenses	2,771,605	3,673,783	61,050	3,734,833
Administrative Expenses	1,216,410	2,743,307	95,138	2,838,445
Wastewater Impact Fees - Rates Contribution	250,000	375,000		375,000
Depreciation Expense	2,068,910	2,020,500	95,100	2,115,600
Debt Service	907,365	900,740	21,200	921,940
Debt Issuance Cost	51,529	0		0
Total Operational Expenditures	\$ 9,597,077	12,454,887	291,438	12,746,325
OTHER FINANCING SOURCES (USES)				
Tsfr from Fund 2800 - Environ Gross Receipts Fund	257,717	244,132		244,132
Tsfr from Fund 5460 - WW Equip. Replacement Fund	0	0		0
Tsfr to Fund 5405 - WW Contingency	(100,000)	(100,000)		(100,000)
Tsfr to Fund 5420 - WW Reclamation	(546,224)	(301,020)		(301,020)
Tsfr to Fund 5450 - WW Capital Improvements	(2,216,524)	(1,716,524)		(1,716,524)
Other Financing Sources (Uses)	\$ (2,605,031)	(1,873,412)	0	(1,873,412)
ENDING BALANCE	\$ 3,696,800	(118,882)	(291,438)	(410,320)
Plus: Non-cash Revenue/Expenses	34,678	1,620,500	95,100	1,715,600
Accrual Adjustment	82,939	0		0
ENDING OPERATING CASH BALANCE	\$ 3,814,417	1,501,618	(196,338)	1,305,280

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Wastewater Development Fund 5401	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 4,731,787	3,541,493		3,541,493
REVENUES				
541431 Wastewater Impact Fees - Developers	\$ 552,397	600,000		600,000
541432 Wastewater Impact Fees - Customer Surcharge	124,714	125,000		125,000
541433 Wastewater Impact Fees - Rates Contribution	250,000	284,000		284,000
570010 Interest on Investment	118,526	110,000		110,000
570015 Net Incr(Decr) Fair Value of Investment	(82,230)	75,000		75,000
570110 Interest A/R & Other	46,980	20,000		20,000
Total Revenues	\$ 1,010,387	1,214,000	0	1,214,000
Total Resources	\$ 5,742,174	4,755,493	0	4,755,493
EXPENDITURES				
Operating Expenses	\$ 0	125,652		125,652
Administrative Cost	44,700	44,700		44,700
Depreciation Expense	486,245	485,000	3,200	488,200
Debt Service	1,217,692	1,171,669	13,250	1,184,919
Major Projects	113,409	1,329,000		1,329,000
Total Expenditures	\$ 1,862,046	3,156,021	16,450	3,172,471
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5320 - Water Rights Acq. Fund	\$ 471,053	521,524	(50,470)	471,054
Transfer to Fund 5301 - Water Development Fund	(1,477,593)	(725,000)		(725,000)
Total Other Financing Sources (Uses)	\$ (1,006,540)	(203,476)	(50,470)	(253,946)
ENDING BALANCE With Non-cash Transactions	\$ 2,873,588	1,395,996	(66,920)	1,329,076
Accrual Adjustment	181,660	0		0
Plus: Non-cash Expenses	486,245	485,000	3,200	488,200
ENDING BALANCE	\$ 3,541,493	1,880,996	(63,720)	1,817,276

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
WW Water Reclamation Fund 5420	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 89,285	470,044		470,044
REVENUES				
570010 Interest on Investment	\$ 7,374	0		0
570015 Net Inc (Decr) Fair Value Investment	(5,202)	2,000		2,000
900100 Bond Proceeds	0	0		0
Total Revenues	\$ 2,172	2,000	0	2,000
Total Resources	\$ 91,457	472,044	0	472,044
EXPENDITURES				
Personnel Services	\$ 97,328	112,444	1,500	113,944
Operating	199,209	410,000		410,000
Depreciation Expense	441,314	440,500	2,200	442,700
Debt Service	518,810	629,299		629,299
Debt Issuance Cost	12,906	0		0
Major Projects	0	0		0
Total Expenditures	\$ 1,269,567	1,592,243	3,700	1,595,943
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - EGRT Fund	\$ 599,172	592,236		592,236
Transfer from Fund 5400 - Wastewater Operations Fund	546,224	301,020		301,020
Transfer from Fund 5450 - Wastewater Capital Fund	0	0		0
Other Financing Sources (Uses)	\$ 1,145,396	893,256	0	893,256
ENDING BALANCE With Non-cash Transactions	\$ (32,714)	(226,943)	(3,700)	(230,643)
Accrual Adjustment	61,444	0		0
Plus: Non-cash Revenues/Expenses	441,314	440,500	2,200	442,700
ENDING BALANCE	\$ 470,044	213,557	(1,500)	212,057

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Wastewater Capital Improvements Fund 5450	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 2,490,794	3,401,877		3,401,877
REVENUES				
552023 NM Environment Department	\$ 0	0		0
570010 Interest on Investment	59,365	100,000		100,000
570015 Net Incr (Decr) Fair Value Investment	(42,011)	124		124
Total Revenues	\$ 17,354	100,124	0	100,124
Total Resources	\$ 2,508,148	3,502,001	0	3,502,001
EXPENDITURES				
Operating Capital	\$ 27,442	64,094	1,800	65,894
Major Projects	1,295,353	5,142,802		5,142,802
Total Expenditures	\$ 1,322,795	5,206,896	1,800	5,208,696
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5400 - Wastewater Operating Fund	\$ 2,216,524	1,716,524		1,716,524
Transfer to Fund 5420 - WW Water Reclamation Fund	0	0		0
Total Other Financing Sources (Uses)	\$ 2,216,524	1,716,524	0	1,716,524
ENDING BALANCE	\$ 3,401,877	11,629	(1,800)	9,829
Accrual Adjustment	0			0
ADJUSTED ENDING BALANCE	\$ 3,401,877	11,629	(1,800)	9,829

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,079,487	728,779		728,779
REVENUES				
541501 Solid Waste Fees	\$ 9,430,636	9,623,000		9,623,000
541503 Recycling Fees	1,079,425	1,777,063		1,777,063
541504 Yardwaste/Compost	41,396	0		0
541910 Provision for Uncollectible Accounts	(492,306)	(76,306)		(76,306)
570010 Interest on Investment	31,946	32,932		32,932
570015 Net Incr(Decr) Fair Value Investment	(31,520)	0		0
590020 Sale of Property	11,849	0		0
592001 Other Revenue	11,869	0		0
599911 Cash Over/Short Cashiers	(29)	0		0
Total Revenues	\$ 10,083,266	11,356,689	0	11,356,689
Total Resources	\$ 11,162,753	12,085,468	0	12,085,468
EXPENDITURES				
Personnel Services	\$ 2,058,492	2,253,994	52,600	2,306,594
Operating Expenses	2,181,135	2,948,531		2,948,531
Administrative Expenses	1,579,828	2,351,795	95,462	2,447,257
Landfill Disposal Charges	2,343,170	2,570,000		2,570,000
SW Recycling Charges	1,074,152	1,777,063		1,777,063
Depreciation Expense	57,248	42,700	26,500	69,200
Debt Service	304,072	373,809	72,200	446,009
Capital Outlay	74,200	54,094	8,600	62,694
Total Expenditures	\$ 9,672,297	12,371,986	255,362	12,627,348
OTHER FINANCING SOURCES (USES)				
Transfer From Fund 5510 - Land Fill	0	616,237		616,237
Transfer From Fund 5530 - Solid Waste Recycling	0	0		0
Transfer To Fund 5530 - Solid Waste Recycling	0	0		0
Total Other Financing Sources (Uses)	\$ 0	616,237	0	616,237
ENDING BALANCE With Non-cash Expenses	\$ 1,490,456	329,719	(255,362)	74,357
Plus: Non-cash Expenses	57,248	42,700	26,500	69,200
Accrual Adjustment	(818,925)	0		0
ENDING BALANCE	\$ 728,779	372,419	(228,862)	143,557

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Solid Waste Landfill Closure Fund 5510	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 3,330,631	2,185,916		2,185,916
REVENUES				
541502 Landfill Charges	\$ 131,818	150,000		150,000
541910 Provision For Uncollectible Accounts	(20,000)	0		0
570010 Interest Revenue	57,601	42,525		42,525
570015 Net Incr(Decr) Fair Value Investment	(64,818)	4,725		4,725
Total Revenues	\$ 104,601	197,250	0	197,250
Total Resources	\$ 3,435,232	2,383,166	0	2,383,166
EXPENDITURES				
Personnel	\$ 102,036	107,649		107,649
Operating	663,481	459,279		459,279
Depreciation Expense	0	0	1,000	1,000
Capital	156,756	200,000	10,000	210,000
Total Expenditures	\$ 922,273	766,928	11,000	777,928
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 5510 - Solid Waste Fund	0	(616,237)		(616,237)
Total Other Financing Sources (Uses)	\$ 0	(616,237)	0	(616,237)
ENDING BALANCE With Non-cash Expenses	\$ 2,512,959	1,000,001	(11,000)	989,001
Plus: Non-cash Expenses	0	0	1,000	1,000
Accrual Adjustment	(327,043)	0		0
ENDING BALANCE	\$ 2,185,916	1,000,001	(10,000)	990,001

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Solid Waste Equipment Reserve Fund 5560	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,652,917	1,426,833		1,426,833
REVENUES				
570010 Interest on Investment	\$ 32,878	50,000		50,000
570015 Net Incr(Decr) Fair Value Investment	(34,429)	0		0
590020 Sale of Property	0	0		0
Total Revenues	\$ (1,551)	50,000	0	50,000
Total Resources	\$ 1,651,366	1,476,833	0	1,476,833
EXPENDITURES				
Depreciation	\$ 784,408	811,700		811,700
Debt Service	0	0		0
Equipment	0	347,700	13,550	361,250
Total Expenditures	\$ 784,408	1,159,400	13,550	1,172,950
ENDING BALANCE With Non-Cash Expense	\$ 866,958	317,433	(13,550)	303,883
Plus: Non-Cash Expense & Other Adj.	784,408	811,700	0	811,700
Accrual Adjustment	(224,533)			
ENDING CASH BALANCE	\$ 1,426,833	1,129,133	(13,550)	1,115,583

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Solid Waste Projects (NMFA Loan) Fund 5577	Utilities		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 1,706,035	1,711,736		1,711,736
REVENUES				
570010 Interest on Investment	\$ 28,751	0		0
570015 Net inc(decr) fair value investment	(23,050)	0		0
900200 Loan Proceeds	0	890,000		890,000
Total Revenues	\$ 5,701	890,000	0	890,000
Total Resources	\$ 1,711,736	2,601,736	0	2,601,736
EXPENDITURES				
Debt Service	0	0	25,100	25,100
Major Projects	933,501	1,562,615		1,562,615
Total Expenditures	\$ 933,501	1,562,615	25,100	1,587,715
ENDING BALANCE With Non-Cash Expense	\$ 778,235	1,039,121	(25,100)	1,014,021
Plus: Non-Cash Expense & Other Adj.	0	0	0	0
Accrual Adjustment	933,501			
ENDING CASH BALANCE	\$ 1,711,736	1,039,121	(25,100)	1,014,021

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

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FUND	DIVISION		FUND TYPE	
	Transportation		Enterprise	
Transit Fund 5920	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 602,164	606,601		606,601
REVENUES				
543711 NMSU Bus Subsidy	\$ 335,231	319,811		319,811
543712 Bus Fares	157,338	155,000		155,000
543714 Token Fares	11,078	9,000		9,000
543715 Bus Passes	51,118	45,000		45,000
543716 Mesilla Subsidy	17,585	17,600		17,600
543717 Advertising Revenues	29,250	27,000		27,000
543731 Dial A Ride Bus Fares	4,760	4,400		4,400
543732 Dial A Ride Bus Tokens	13,831	13,300		13,300
551004 Federal Transit Administration	1,288,075	1,294,963		1,294,963
551004 Federal Transit Capital	22,227	1,109,039		1,109,039
59680020-551004-224109 FTA Grant	0	65,052		65,052
592001 Other Reimbursed Expenses	19,598	0		0
Total Revenues	\$ 1,950,091	3,060,165	0	3,060,165
Total Resources	\$ 2,552,255	3,666,766	0	3,666,766
EXPENDITURES				
Transit Department				
Administration 59685010				
Personnel	\$ 242,785	267,432		267,432
Operating	168,266	180,650		180,650
Capital	0	107,354		107,354
Depreciation	144,475	138,522		138,522
JARC Project - 241S1	0	0		0
Total - 59685010	\$ 555,526	693,958	0	693,958
Fixed Route 59685020				
Personnel	\$ 1,309,670	1,389,649		1,389,649
Operating	681,797	723,983		723,983
Capital	0	23,275		23,275
Depreciation	341,313	307,497		307,497
Total - 59685020	\$ 2,332,780	2,444,404	0	2,444,404

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

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FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Transportation		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
Dial-A-Ride 59685030				
Personnel	\$ 710,987	772,126		772,126
Operating	237,529	255,588		255,588
Capital	0	282,316		282,316
Depreciation	60,128	60,128		60,128
Total - 59685030	\$ 1,008,644	1,370,158	0	1,370,158
Bus Maintenance 59685040				
Personnel	\$ 291,399	322,566		322,566
Operating	61,266	49,057		49,057
Capital	0	969,175		969,175
Depreciation	1,609	1,491		1,491
Total - 59685040	\$ 354,274	1,342,289	0	1,342,289
Total Expenditures	\$ 4,251,224	5,850,809	0	5,850,809
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 1,262,559	1,333,944		1,333,944
Transfer from Fund 1200 - VAF Fund	0	44,425		44,425
Transfer from Fund 2171 - Older Americans Act Fund	73,885	0		0
Transfer from Fund 2810 - Gasoline Tax Fund	446,813	530,000		530,000
Transfer to Fund 5921 - Intermodal	0	0	(219,513)	(219,513)
Total Other Financing Sources (Uses)	\$ 1,783,257	1,908,369	(219,513)	1,688,856
ENDING BALANCE With Non-Cash Expense	\$ 84,288	(275,674)	(219,513)	(495,187)
Plus: Non-Cash Expense	485,788	507,638	0	507,638
Accrual Adjustment	36,525			0
ENDING BALANCE	\$ 606,601	231,964	(219,513)	12,451

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Transit Intermodal Center Fund 5921	Transportation		Enterprise	
	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 323,216	414,758		414,758
REVENUES 59680050				
551004 -61L50 Federal Transportation Administration -Ca	\$ 177,582	1,858,543	(377,246)	1,481,297
551004-61L51 Federal Transp Administration -Capital	0	394,000		394,000
551004-61L52 Federal Transp Administration -Capital	0	0	650,000	650,000
Total Revenues	\$ 177,582	2,252,543	272,754	2,525,297
Total Resources	\$ 500,798	2,667,301	272,754	2,940,055
EXPENDITURES 59685060				
Transit Intermodal Center (61L50)	\$ 86,040	2,271,029	(426,710)	1,844,319
Transit Intermodal Center (61L51)	0	394,000		394,000
Transit Intermodal Center (61L52)	0	0	812,500	812,500
Total Expenditures	\$ 86,040	2,665,029	385,790	3,050,819
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5920- Transit	0	0	219,513	219,513
Total Other Financing Sources (Uses)	\$ 0	0	219,513	219,513
ENDING BALANCE	\$ 414,758	2,272	106,477	108,749

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Fleet Services Fund 6150	Facilities		Internal Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 381,605	434,492		434,492
REVENUES				
543641 Motor Pool Charges Maintenance	3,170,983	3,230,000		3,230,000
543643 Fuel Charges	3,030,228	2,889,000		2,889,000
560100 Contribution From Developers	10,872	0		0
570010 Interest Charges	(3,665)	0		0
590020 Sale of Property/Materials	25,004	0		0
591010 Rental/Lease Income	92,186	108,215		108,215
592001 Reimbursed Expenses	15,621	0		0
Total Revenues	\$ 6,341,229	6,227,215	0	6,227,215
Total Resources	\$ 6,722,834	6,661,707	0	6,661,707
EXPENDITURES				
Fleet Operations				
Personnel	\$ 324,013	1,510,239		1,510,239
Operating	259,943	547,649		547,649
Cost of Material Sold to Departments	0	1,653,167	40,000	1,693,167
Cost of Motor Fuel & Oil	0	2,600,000	60,000	2,660,000
Capital Outlay	0	0		0
Depreciation	21,260	113,000		113,000
Total Fleet Operations	\$ 605,216	6,424,055	100,000	6,524,055
Fleet Maintenance				
Personnel	\$ 1,008,659	0		0
Operating	378,145	0		0
Cost of Material Sold to Departments	1,821,889	0		0
Cost of Motor Fuel & Oil	2,484,821	0		0
Capital Outlay	0	0		0
Depreciation	58,625	0		0
Total Fleet Maintenance	\$ 5,752,139	0	0	0
Budget reduction based on non utility appropriations		(315,048)		(315,048)
Total Expenditures	\$ 6,357,355	6,109,007	100,000	6,209,007
OTHER FINANCING SOURCES (USES)				
Transfer From Fund 6156 - Fleet Equip Replacement	\$ 0	0	104,000	104,000
Total Other Financing Sources (Uses)	\$ 0	0	104,000	104,000
ENDING BALANCE With Non-Cash Expense	\$ 365,479	552,700	4,000	556,700
Plus: Non-Cash Expense	69,013	113,000		113,000
ENDING BALANCE	\$ 434,492	665,700	4,000	669,700

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012

FUND	DIVISION		FUND TYPE	
Fleet Equipment Replacement Fund Fund 6156	Facilities		Internal Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 100,943	101,170		101,170
REVENUES				
570010 Interest Charges	2,087	0	2,000	2,000
570015 Net Incr (Decr) Fair Value Investment	(1,860)	0	1,200	1,200
Total Revenues	\$ 227	0	3,200	3,200
Total Resources	\$ 101,170	101,170	3,200	104,370
EXPENDITURES				
Fleet Operations				
Depreciation	\$ 6,775	0	6,776	6,776
Total Fleet Operations	\$ 6,775	0	6,776	6,776
Total Expenditures	\$ 6,775	0	6,776	6,776
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 6150 - Fleet Service	0	0	(104,000)	(104,000)
Total Other Financing Sources (Uses)	\$ 0	0	(104,000)	(104,000)
ENDING BALANCE With Non-Cash Expense	\$ 94,395	101,170	(107,576)	(6,406)
Plus: Non-Cash Expense	6,775	0	6,776	6,776
ENDING BALANCE	\$ 101,170	101,170	(100,800)	370

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2011/2012**

FUND	DIVISION		FUND TYPE	
Liability Claims Fund 6340	Legal		Internal Service	
	FY 2010/11 Actual	FY 2011/12 Adopted	Adjustment	FY 2011/12 Adjusted
RESOURCES				
Beginning Balance	\$ 3,826,865	3,914,717		3,914,717
REVENUES				
570010 Investment Income	\$ 100,680	40,000		40,000
570015 Net Incr (Decr) Fair Value Investment	(80,639)	5,000		5,000
585200 Reimbursement from Gas Operations	214,944	214,944		214,944
585300 Reimbursement from Water Operations	107,034	107,034		107,034
585400 Reimbursement from Wastewater Operations	42,043	42,043		42,043
585500 Reimbursement from Solid Waste Operations	133,311	133,311		133,311
585920 Reimbursement from Transit	39,941	39,941		39,941
586140 Reimbursement from Document Services	6,505	6,505		6,505
586150 Reimbursement from Facilities Services	54,481	54,481		54,481
Total Revenues	\$ 618,300	643,259	0	643,259
Total Resources	\$ 4,445,165	4,557,976	0	4,557,976
EXPENDITURES				
Operating	\$ 0	4,200		4,200
Liability Insurance Premiums	701,672	345,800		345,800
Liability Claims	819,749	745,000		745,000
Depreciation	483	450		450
Total Expenditures	\$ 1,521,904	1,095,450	0	1,095,450
OTHER FUNDING SOURCES (USES)				
Transfer from Fund 1000 - General	\$ 1,489,396	1,000,000		1,000,000
Transfer from Fund 1010 - Airport Operations	1,577	1,577		1,577
Transfer to Fund 4110 - Public Park Projects	0	0	(16,961)	(16,961)
Transfer to Fund 6360 - Judgments/Liabilities	(500,000)	(500,000)		(500,000)
Total Other Financing Sources (Uses)	\$ 990,973	501,577	(16,961)	484,616
Adjustment due to change in accruals.	0	0		0
ENDING BALANCE WITH NON-CASH EXPENSE	\$ 3,914,234	3,964,103	(16,961)	3,947,142
Plus: Non-Cash Expense	483	450		450
ENDING BALANCE	3,914,717	3,964,553	(16,961)	3,947,592

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

1000 GENERAL FUND

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
STATE SHARED GROSS REC TAX	477,821	0	477,821	Increase transfer from GRT Fund due to GRT refund from Jayes Construction; and also due to refunding of bonds.
TOTAL	\$477,821	\$0	\$477,821	GENERAL GOVERNMENT
TOTAL TRANSFER IN	\$477,821	\$0	\$477,821	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPCL SALARY INCR RESERVE	29,799	0	29,799	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$29,799	\$0	\$29,799	ADMINISTRATIVE SERVICES
SPCL SALARY INCR RESERVE	81,362	0	81,362	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
PURCHASED SERVICES GENERAL	3,800	0	3,800	Copy fees part of grant match mistakenly consolidated during reorg to Public Works; restore with this entry to purchased services. Copy Fees no longer allocated to Gen Fund Dept.
TOTAL	\$85,162	\$0	\$85,162	COMMUNITY & CULTURAL SERVICES
SPCL SALARY INCR RESERVE	30,979	0	30,979	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
COPYING FEES	582	0	582	Copy fees part of grant match mistakenly consolidated during reorg to Public Works; restore with this entry.
TOTAL	\$31,561	\$0	\$31,561	COMMUNITY DEVELOPMENT
SPCL SALARY INCR RESERVE	65,100	0	65,100	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$65,100	\$0	\$65,100	FINANCIAL SERVICES

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPCL SALARY INCR RESERVE	107,415	0	107,415	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$107,415	\$0	\$107,415	FIRE SERVICES
TRANFRS TO OTHER GOVT AGENC	0	2	(2)	MVRDA transfer amount slightly different than City-Midyear made \$300 adj instead of \$298 as required.
TOTAL	\$0	\$2	(\$2)	GENERAL GOVERNMENT
SPCL SALARY INCR RESERVE	16,798	0	16,798	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$16,798	\$0	\$16,798	HUMAN RESOURCES
SPCL SALARY INCR RESERVE	46,515	0	46,515	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$46,515	\$0	\$46,515	INFORMATION TECHNOLOGY
SPCL SALARY INCR RESERVE	16,912	0	16,912	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$16,912	\$0	\$16,912	LEGAL
SPCL SALARY INCR RESERVE	27,533	0	27,533	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$27,533	\$0	\$27,533	MUNICIPAL COURT
SPCL SALARY INCR RESERVE	0	776,225	(776,225)	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$0	\$776,225	(\$776,225)	OPERATING RESERVE
SPCL SALARY INCR RESERVE	58,776	0	58,776	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$58,776	\$0	\$58,776	PARKS & RECREATION

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPCL SALARY INCR RESERVE	232,681	0	232,681	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$232,681	\$0	\$232,681	POLICE SERVICES
SPCL SALARY INCR RESERVE	40,267	0	40,267	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$40,267	\$0	\$40,267	PUBLIC WORKS
SPCL SALARY INCR RESERVE	22,088	0	22,088	Allocate the special reserve for salary increases from the Reserve Section to the individual departments.
TOTAL	\$22,088	\$0	\$22,088	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$780,607	\$776,227	\$4,380	

1500 GROSS RECEIPTS TAX INCOME FUND

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
2003 GRT FAC/PK/ST DS	0	82,354	(82,354)	Refunding of 2003 bonds by 2012 NMFA loan.
2005 GRT DEBT SERVICE	0	195,467	(195,467)	Due to GRT refund from Jaynes Construction.
GENERAL FUND	477,821	0	477,821	Due to GRT refund from Jaynes Construction.
TOTAL	\$477,821	\$277,821	\$200,000	LEGISLATIVE
TOTAL TRANSFER OUT	\$477,821	\$277,821	\$200,000	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

2140 STATE LIBRARY RESOURCES

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NM STATE LIBRARY	0	1,320	(1,320)	NM State Library Fast Forward NM 2008 GO Bonds returned for purchase of 6 laptops & 1 LCD Projector as outlined on agreement dated May 3,2010.
TOTAL	\$0	\$1,320	(\$1,320)	COMMUNITY & CULTURAL SERVICES
TOTAL REVENUES	\$0	\$1,320	(\$1,320)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LIBRARY AUDIO/VISUAL	0	1,320	(1,320)	NM State Library Fast Forward NM 2008 GO Bonds returned for purchase of 6 laptops & 1 LCD Projector as outlined on agreement dated May 3,2010.
TOTAL	\$0	\$1,320	(\$1,320)	COMMUNITY & CULTURAL SERVICES
TOTAL EXPENDITURES	\$0	\$1,320	(\$1,320)	

2424 TRAFFIC SAFETY BUR ENFORCEMENT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRAFFIC SAFETY BUREAU (NM DO)	30,989	0	30,989	Reflect actual grant balance-NMDOT FY12 DWI Grant.
TOTAL	\$30,989	\$0	\$30,989	POLICE SERVICES
TOTAL REVENUES	\$30,989	\$0	\$30,989	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SCHEDULED OVERTIME	30,989	0	30,989	Reflect actual grant balance-NMDOT FY12 DWI Grant.
TOTAL	\$30,989	\$0	\$30,989	POLICE SERVICES
TOTAL EXPENDITURES	\$30,989	\$0	\$30,989	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

2470 DEPT OF JUSTICE PROGRAMS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
US DEPARTMENT OF JUSTICE		2,540		To decrease revenue for previously expended, non-renewable grant.
TOTAL		\$2,540		COMMUNITY DEVELOPMENT
TOTAL REVENUES		\$2,540		

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SUPPLIES GENERAL		2,540		To decrease expenditures for previously expended, non-renewable grant.
TOTAL		\$2,540		COMMUNITY DEVELOPMENT
TOTAL EXPENDITURES		\$2,540		

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

2650 FLOOD CONTROL OPERATIONS

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLOOD CONTROL FUND	59,400	0	59,400	Personnel was moved and now Fund is over budget also retirements.
TOTAL	\$59,400	\$0	\$59,400	PUBLIC WORKS
TOTAL TRANSFER IN	\$59,400	\$0	\$59,400	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ADMINISTRATION	26,120	0	26,120	Personnel moved from GF.
CLASSIFIED	70,250	0	70,250	Personnel moved from GF.
MOTOR POOL REPAIR & MAINTENA	20,000	0	20,000	Cover Overage.
TOTAL	\$116,370	\$0	\$116,370	PUBLIC WORKS
TOTAL EXPENDITURES	\$116,370	\$0	\$116,370	

2700 HEALTH CARE SERVICES MMC LEASE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GENERAL	10,000			To cover previously approved funding to Mesilla Valley Community of Hope to serve 20 more disabled and homeless persons for a total of 35.
TOTAL	\$10,000			LEGISLATIVE
TOTAL EXPENDITURES	\$10,000			

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

2761 OTHER OPERATING GRANTS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BOOKMOBILE-COUNTY	5,550	0	5,550	Reflect Bookmobile Deferred Income to be recognized in FY12.
NANOSCALE INFORMAL SCIENCE	0	10	(10)	Revenue recorded in FY11.
TOTAL	\$5,550	\$10	\$5,540	COMMUNITY & CULTURAL SERVICES
TOTAL REVENUES	\$5,550	\$10	\$5,540	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	3,700	0	3,700	Reflect Bookmobile Handling to be recognized in FY12.
POSTAGE AND FREIGHT	1,850	0	1,850	Reflect Bookmobile Postage to be recognized in FY12.
SUPPLIES GENERAL	0	10	(10)	Funds spent in FY11.
TOTAL	\$5,550	\$10	\$5,540	COMMUNITY & CULTURAL SERVICES
TOTAL EXPENDITURES	\$5,550	\$10	\$5,540	

2770 VALLEY VIEW HESKE GARDEN

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PUBLIC PARK PROJECTS	48,785	0	48,785	Funding to construct the Heske Garden came out of fund 4110. The Heske Garden has been completed and the remaining funds to construct the park will now be moved to fund 2770 in order to pay for the ongoing maintenance of the garden.
TOTAL	\$48,785	\$0	\$48,785	PARKS & RECREATION
TOTAL TRANSFER IN	\$48,785	\$0	\$48,785	

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3250 2003 GRT REFUNDING/IMPROVEMENT

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
STATE SHARED GROSS REC TAX	0	82,354	(82,354)	Refunding of 2003 bonds by 2012 NMFA loan.
LOAN PROCEEDS	2,200,000	0	2,200,000	Refunding of 2003 bonds by 2012 NMFA loan.
TOTAL	\$2,200,000	\$82,354	\$2,117,646	FINANCIAL SERVICES
TOTAL TRANSFER IN	\$2,200,000	\$82,354	\$2,117,646	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PMT TO REFUNDED BOND ESCRO	2,200,000	0	2,200,000	Refunding of 2003 bonds by 2012 NMFA loan.
TOTAL	\$2,200,000	\$0	\$2,200,000	FINANCIAL SERVICES
TOTAL EXPENDITURES	\$2,200,000	\$0	\$2,200,000	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
2012 NMFA REFUNDING	275,000	0	275,000	Transfer cash on hand to new debt service.
TOTAL	\$275,000	\$0	\$275,000	FINANCIAL SERVICES
TOTAL TRANSFER OUT	\$275,000	\$0	\$275,000	

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3270 2005 GRT IMPROVEMENT BONDS DS

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
STATE SHARED GROSS REC TAX	0	195,467	(195,467)	Over payment in the of GRT on construction costs.
OTHER REVENUE	195,696	0	195,696	Over payment in the of GRT on construction costs.
TOTAL	\$195,696	\$195,467	\$229	FINANCIAL SERVICES
TOTAL TRANSFER IN	\$195,696	\$195,467	\$229	

3280 2010 SSGRT CONVENTION CTR DS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
OTHER REVENUE	174,327	0	174,327	Over payment in the of GRT on construction costs.
TOTAL	\$174,327	\$0	\$174,327	FINANCIAL SERVICES
TOTAL REVENUES	\$174,327	\$0	\$174,327	

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3628 2012 NMFA REFUNDING

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LOAN PROCEEDS	80,000	0	80,000	Refunding of 2003 bonds by 2012 NMFA loan.
TOTAL	\$80,000	\$0	\$80,000	FINANCIAL SERVICES
TOTAL REVENUES	\$80,000	\$0	\$80,000	

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
2003 GRT DEBT SERVICE	275,000	0	275,000	Transfer cash on hand to new debt service.
TOTAL	\$275,000	\$0	\$275,000	FINANCIAL SERVICES
TOTAL TRANSFER IN	\$275,000	\$0	\$275,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEBT ISSUANCE COST	76,700	0	76,700	Refunding of 2003 bonds by 2012 NMFA loan.
TOTAL	\$76,700	\$0	\$76,700	FINANCIAL SERVICES
TOTAL EXPENDITURES	\$76,700	\$0	\$76,700	

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4110 PUBLIC PARK PROJECTS

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LIABILITY CLAIMS FUND	16,961	0	16,961	To transfer funds for liability insurance check for fire damage to the Benavidez Center playground.
TOTAL	\$16,961	\$0	\$16,961	PUBLIC WORKS
TOTAL TRANSFER IN	\$16,961	\$0	\$16,961	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
VLY VIEW HESKE GARDEN	48,785	0	48,785	Funding to construct the Heske Garden came out of fund 4110. The Heske Garden has been completed and the remaining funds to construct the park will now be moved to fund 2770 in order to pay for the ongoing maintenance of the garden.
TOTAL	\$48,785	\$0	\$48,785	PUBLIC WORKS
TOTAL TRANSFER OUT	\$48,785	\$0	\$48,785	

4112 STATE GRANT PARK/LAND IMPROV

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NM ENERGY/MINERALS/NTRL RES	0	266,330	(266,330)	Budget added in error in carry over as well as original budget. This removes duplication.
TOTAL	\$0	\$266,330	(\$266,330)	PUBLIC WORKS
TOTAL REVENUES	\$0	\$266,330	(\$266,330)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LAND IMPROVEMENTS	0	266,330	(266,330)	Budget added in error in carry over as well as original budget. This removes duplication.
TOTAL	\$0	\$266,330	(\$266,330)	PUBLIC WORKS
TOTAL EXPENDITURES	\$0	\$266,330	(\$266,330)	

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4205 SPECIAL STREET PROJECTS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
INVESTMENT INCOME	8,500	0	8,500	In FY11, an \$800,000 transfer was made from Fund 4400 to Fund 4205 to pay for a Flood Control project in fund 4205; however, all Flood Control projects should be accounted for in the Flood Control Fund 4400.
TOTAL	\$8,500	\$0	\$8,500	PUBLIC WORKS
TOTAL REVENUES	\$8,500	\$0	\$8,500	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLOOD CHANNELS	0	800,000	(800,000)	In FY11, an \$800,000 transfer was made from Fund 4400 to Fund 4205 to pay for a Flood Control project in fund 4205; however, all Flood Control projects should be accounted for in the Flood Control Fund 4400.
TOTAL	\$0	\$800,000	(\$800,000)	PUBLIC WORKS
TOTAL EXPENDITURES	\$0	\$800,000	(\$800,000)	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLOOD CONTROL	830,000	0	830,000	In FY11, an \$800,000 transfer was made from Fund 4400 to Fund 4205 to pay for a Flood Control project in fund 4205; however, all Flood Control projects should be accounted for in the Flood Control Fund 4400.
TOTAL	\$830,000	\$0	\$830,000	PUBLIC WORKS
TOTAL TRANSFER OUT	\$830,000	\$0	\$830,000	

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4400 FLOOD CONTROL

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPEC STRT PROJECTS	830,000	0	830,000	In FY11, an \$800,000 transfer was made from Fund 4400 to Fund 4205 to pay for a Flood Control project in fund 4205; however, all Flood Control projects should be accounted for in the Flood Control Fund 4400.
TOTAL	\$830,000	\$0	\$830,000	PUBLIC WORKS
TOTAL TRANSFER IN	\$830,000	\$0	\$830,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLOOD CHANNELS	800,000	0	800,000	In FY11, an \$800,000 transfer was made from Fund 4400 to Fund 4205 to pay for a Flood Control project in fund 4205; however, all Flood Control projects should be accounted for in the Flood Control Fund 4400.
TOTAL	\$800,000	\$0	\$800,000	PUBLIC WORKS
TOTAL EXPENDITURES	\$800,000	\$0	\$800,000	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLOOD CTRL OPERATIONS	59,400	0	59,400	Funding moved to cover retirement payout.
TOTAL	\$59,400	\$0	\$59,400	PUBLIC WORKS
TOTAL TRANSFER OUT	\$59,400	\$0	\$59,400	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

5100 UTILITIES SHARED SERVICES

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
REIMBURSEMENT FROM WATER FU	96,232	0	96,232	Adjust to clear Shared Services.
REIMBURSEMENT FROM SOLID WA	95,462	0	95,462	Adjust to clear Shared Services.
REIMBURSEMENT FROM GAS FUN	118,183	0	118,183	Adjust to clear Shared Services.
REIMB FROM WASTEWATER FUND	95,138	0	95,138	Adjust to clear Shared Services.
TOTAL	\$405,015	\$0	\$405,015	UTILITY SHARED SERVICES
TOTAL REVENUES	\$405,015	\$0	\$405,015	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	1,985	0	1,985	Depreciation budget difference.
WORKERS COMPENSATION	4,050	0	4,050	Bring budget in-line with current expenditures.
PURCHASED SERVICES GENERAL	42,000	0	42,000	Cover Manpower and Tyler Tech. invoices.
RADIO REPAIR & MAINTENANCE	755	0	755	Bring budget in-line with current expenditures.
SUPPLIES GENERAL	1,060	0	1,060	Bring budget in-line with current expenditures.

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EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TELEPHONE	885	0	885	Bring budget in-line with current expenditures.
PURCHASED SERVICES GENERAL	76,565	0	76,565	Bring budget in-line with current expenditures.
INTEREST EXPENSE	5,980	0	5,980	Bring budget in-line with current expenditures.
CREDIT CARD FEES	155,000	0	155,000	Bring budget in-line with current expenditures.
MINOR COMPUTER EQUIPMENT	770	0	770	Bring budget in-line with current expenditures.
TOTAL	\$289,050	\$0	\$289,050	UTILITY CUSTOMER SERVICES
CLASSIFIED	9,000	0	9,000	Bring budget in-line with current expenditures.
HEALTH INS	4,600	0	4,600	Bring budget in-line with current expenditures.
STANDBY PAY	3,300	0	3,300	Bring budget in-line with current expenditures.
TOTAL	\$16,900	\$0	\$16,900	UTILITY SCADA SERVICES
FICA SOCIAL SECURITY	550	0	550	Bring budget in-line with current expenditures.
STANDBY PAY	2,000	0	2,000	Standby was based on historical activity.

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EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SCHEDULED OVERTIME	2,000	0	2,000	Overtime was based on historical activity.
SCHEDULED OVERTIME	3,800	0	3,800	Bring budget in-line with current expenditures.
HEALTH INS	7,800	0	7,800	Bring budget in-line with current expenditures.
DENTAL INS	550	0	550	Bring budget in-line with current expenditures.
CONTRACT EMPLOYEES	18,000	0	18,000	Bring budget in-line with current expenditures.
CLASSIFIED	6,400	0	6,400	Bring budget in-line with current expenditures.
PERA	500	0	500	Bring budget in-line with current expenditures.
PURCHASED SERVICES GENERAL	13,000	0	13,000	Bring budget in-line with current expenditures.
RADIO REPAIR & MAINTENANCE	600	0	600	Bring budget in-line with current expenditures.
TUITION DUES LICENSES GENERL	850	0	850	Bring budget in-line with current expenditures.
TOTAL	\$56,050	\$0	\$56,050	UTILITY SERVICES
HEALTH INS	2,600	0	2,600	Bring budget in-line with current expenditures.

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EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SCHEDULED OVERTIME	600	0	600	Bring budget in-line with current expenditures.
CONTRACT EMPLOYEES	28,000	0	28,000	Bring budget in-line with current expenditures.
MOTOR POOL REPAIR & MAINTENANCE	8,000	0	8,000	Bring budget in-line with current expenditures.
MOTOR POOL FUEL & LUBRICANTS	4,500	0	4,500	Bring budget in-line with current expenditures.
SOFTWARE	1,300	0	1,300	Bring budget in-line with current expenditures.
TOTAL	\$45,000	\$0	\$45,000	UTILITY SHARED SERVICES
TOTAL EXPENDITURES	\$407,000	\$0	\$407,000	

5160 SHARED SVCS EQUIP REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ROLLING EQUIP INCL TRAILERS	24,600	0	24,600	Bring budget in-line with current expenditures.
TOTAL	\$24,600	\$0	\$24,600	UTILITY SHARED SERVICES
TOTAL EXPENDITURES	\$24,600	\$0	\$24,600	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

5200 GAS OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE INFRA	66,000	0	66,000	Depreciation budget difference.
DEPR EXP CONTRIBUTED INFRA	336,000	0	336,000	Depreciation budget difference.
DEPRECIATION EXPENSE BUILDIN	13,100	0	13,100	Depreciation budget difference.
STANDBY PAY	4,700	0	4,700	Bring budget in-line with current expenditures.
SCHEDULED OVERTIME	2,000	0	2,000	Bring budget in-line with current expenditures.
TELEPHONE CELL PHONES	2,500	0	2,500	Bring budget in-line with current expenditures.
TELEPHONE	1,000	0	1,000	Bring budget in-line with current expenditures.
ELECTRICITY	800	0	800	Bring budget in-line with current expenditures.
MOTOR POOL REPAIR & MAINTENA	20,000	0	20,000	Bring budget in-line with current expenditures.
TRNFR TO SHARED SERVICES	118,183	0	118,183	Adjust to clear Shared Services.
TOTAL	\$564,283	\$0	\$564,283	GAS CONSTRUCTION/MAINTENANCE
TOTAL EXPENDITURES	\$564,283	\$0	\$564,283	

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5250 GAS CAPITAL IMPROVEMENTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR COMPUTER EQUIPMENT	1,800	0	1,800	Bring budget in-line with current expenditures.
TOTAL	\$1,800	\$0	\$1,800	GAS CONSTRUCTION/MAINTENANCE
TOTAL EXPENDITURES	\$1,800	\$0	\$1,800	

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5300 WATER OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPR EXP-CONTRIBUTED ASSETS	11,500	0	11,500	Depreciation budget difference.
DEPRECIATION EXPENSE	56,250	0	56,250	Depreciation budget difference.
CLASSIFIED	1,400	0	1,400	Bring budget in-line with current expenditures.
ADMINISTRATION	1,800	0	1,800	Bring budget in-line with current expenditures.
DENTAL INS	600	0	600	Bring budget in-line with current expenditures.
FICA SOCIAL SECURITY	1,200	0	1,200	Bring budget in-line with current expenditures.
HEALTH INS	9,500	0	9,500	Bring budget in-line with current expenditures.
MOTOR POOL REPAIR & MAINTENA	11,000	0	11,000	Bring budget in-line with current expenditures.
SUPPLIES GENERAL	8,000	0	8,000	Bring budget in-line with current expenditures.
SYSTEM UTILITIES-PAVEMENT	1,500	0	1,500	Bring budget in-line with current expenditures.
RENTALS GENERAL	520	0	520	Bring budget in-line with current expenditures.

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EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SYSTEM UTILITIES REPAIRS	5,000	0	5,000	Bring budget in-line with current expenditures.
RADIO REPAIR & MAINTENANCE	3,000	0	3,000	Bring budget in-line with current expenditures.
COPYING FEES	4,500	0	4,500	Bring budget in-line with current expenditures.
REPAIRS & MAINTENANCE GENER	1,000	0	1,000	Bring budget in-line with current expenditures.
TRNFR TO SHARED SERVICES	96,232	0	96,232	Adjust to clear Shared Services.
INTEREST EXP-AMORT DEBT COST	21,000	0	21,000	Bring budget in-line with current expenditures.
TOTAL	\$234,002	\$0	\$234,002	WATER SERVICES
TOTAL EXPENDITURES	\$234,002	\$0	\$234,002	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER RTS ACQUISIT	5,752	0	5,752	Correct amount of transfer to amort. Schedules
TOTAL	\$5,752	\$0	\$5,752	UTILITY SERVICES - WATER
TOTAL TRANSFER OUT	\$5,752	\$0	\$5,752	

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5301 WATER DEVELOPMENT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	1,700	0	1,700	Depreciation budget difference.
INTEREST EXP-AMORT DEBT COST	12,900	0	12,900	Bring budget in-line with current expenditures.
TOTAL	\$14,600	\$0	\$14,600	WATER SERVICES
TOTAL EXPENDITURES	\$14,600	\$0	\$14,600	

5320 WATER ACQUISITION

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER FUND	5,752	0	5,752	Correct amount of transfer to amortization schedules.
TOTAL	\$5,752	\$0	\$5,752	UTILITY SERVICES - WATER ACQUISITION
TOTAL TRANSFER IN	\$5,752	\$0	\$5,752	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GENERAL	235,000	0	235,000	To cover unbudgeted charges to expense account
TOTAL	\$235,000	\$0	\$235,000	WATER SERVICES
TOTAL EXPENDITURES	\$235,000	\$0	\$235,000	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WW DEVELOPMENT	0	50,470	(50,470)	Correct amount of transfer to amortization schedules.
TOTAL	\$0	\$50,470	(\$50,470)	UTILITY SERVICES - WATER ACQUISITION
TOTAL TRANSFER OUT	\$0	\$50,470	(\$50,470)	

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5350 WATER CAPITAL IMPROVEMENTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR COMPUTER EQUIPMENT	1,800	0	1,800	Bring budget in-line with current expenditures.
TOTAL	\$1,800	\$0	\$1,800	WATER SERVICES
TOTAL EXPENDITURES	\$1,800	\$0	\$1,800	

5360 WATER EQUIPMENT REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	6,700	0	6,700	Depreciation budget difference.
TOTAL	\$6,700	\$0	\$6,700	WATER SERVICES
TOTAL EXPENDITURES	\$6,700	\$0	\$6,700	

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5400 WASTEWATER OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	54,600	0	54,600	Depreciation budget difference.
DEPR EXP-CONTRIBUTED ASSETS	40,500	0	40,500	Depreciation budget difference.
SCHEDULED OVERTIME	2,500	0	2,500	Bring budget in-line with current expenditures.
HEALTH INS	6,350	0	6,350	Bring budget in-line with current expenditures.
ADMINISTRATION	6,900	0	6,900	Bring budget in-line with current expenditures.
CLASSIFIED	3,200	0	3,200	Bring budget in-line with current expenditures.
ELECTRICITY	5,000	0	5,000	Bring budget in-line with current expenditures.
MOTOR POOL REPAIR & MAINTENA	40,000	0	40,000	Bring budget in-line with current expenditures.
PURCHASED SERVICES GENERAL	8,000	0	8,000	Bring budget in-line with current expenditures.
RADIO REPAIR & MAINTENANCE	3,050	0	3,050	Bring budget in-line with current expenditures.
REPAIRS & MAINTENANCE GENER	5,000	0	5,000	Bring budget in-line with current expenditures.

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EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRNFR TO SHARED SERVICES	95,138	0	95,138	Adjust to clear Shared Services
INTEREST EXP-AMORT DEBT COST	21,200	0	21,200	Bring budget in-line with current expenditures.
TOTAL	\$291,438	\$0	\$291,438	UTILITY SERVICES
TOTAL EXPENDITURES	\$291,438	\$0	\$291,438	

5401 WASTEWATER DEVELOPMENT

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER RIGHTS ACQ FUND	0	50,470	(50,470)	Correct amount of transfer to amortization schedules.
TOTAL	\$0	\$50,470	(\$50,470)	UTILITY SERVICES
TOTAL TRANSFER IN	\$0	\$50,470	(\$50,470)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	3,200	0	3,200	Depreciation budget difference.
INTEREST EXP-AMORT DEBT COST	13,250	0	13,250	Bring budget in-line with current expenditures.
TOTAL	\$16,450	\$0	\$16,450	UTILITY SERVICES
TOTAL EXPENDITURES	\$16,450	\$0	\$16,450	

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5420 WW WATER RECLAMATION PROJECT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	2,200	0	2,200	Depreciation budget difference.
SCHEDULED OVERTIME	1,500	0	1,500	Bring budget in-line with current expenditures.
TOTAL	\$3,700	\$0	\$3,700	UTILITY SERVICES
TOTAL EXPENDITURES	\$3,700	\$0	\$3,700	

5450 WASTEWATER CAPITAL IMPROVEMENT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR COMPUTER EQUIPMENT	1,800	0	1,800	Bring budget in-line with current expenditures.
TOTAL	\$1,800	\$0	\$1,800	UTILITY SERVICES
TOTAL EXPENDITURES	\$1,800	\$0	\$1,800	

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5500 SOLID WASTE OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	26,500	0	26,500	Depreciation budget difference.
ADMINISTRATION	24,000	0	24,000	Bring budget in-line with current expenditures.
CLASSIFIED	23,450	0	23,450	Bring budget in-line with current expenditures.
HEALTH INS	4,500	0	4,500	Bring budget in-line with current expenditures.
STANDBY PAY	650	0	650	Bring budget in-line with current expenditures.
TRNFR TO SHARED SERVICES	95,462	0	95,462	Adjust to clear Shared Services
BOND/NOTE INTEREST	7,200	0	7,200	Bring budget in-line with current expenditures.
BOND/NOTE PRINCIPAL	65,000	0	65,000	Bring budget in-line with current expenditures.
MAJOR COMPUTER EQUIPMENT	1,800	0	1,800	Bring budget in-line with current expenditures.
MAJOR EQUIPMENT	6,800	0	6,800	To cover reclassification of capital charges.
TOTAL	\$255,362	\$0	\$255,362	UTILITY SERVICES
TOTAL EXPENDITURES	\$255,362	\$0	\$255,362	

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5510 SOLID WASTE LANDFILL CLOSURE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	1,000	0	1,000	Depreciation budget difference.
MAJOR EQUIPMENT	10,000	0	10,000	To cover reclassification of capital charges.
TOTAL	\$11,000	\$0	\$11,000	UTILITY SERVICES
TOTAL EXPENDITURES	\$11,000	\$0	\$11,000	

5560 SOLID WASTE EQUIP REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LOSS ON DISPOSITION OF ASSET	13,550	0	13,550	Cover disposition of asset.
TOTAL	\$13,550	\$0	\$13,550	UTILITY SERVICES
TOTAL EXPENDITURES	\$13,550	\$0	\$13,550	

5577 SW NMFA PROJECTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEBT ISSUANCE COST	25,100	0	25,100	Bring budget in-line with current expenditures.
TOTAL	\$25,100	\$0	\$25,100	UTILITY SERVICES
TOTAL EXPENDITURES	\$25,100	\$0	\$25,100	

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5920 TRANSIT

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRANSIT INTERMODAL	57,013	0	57,013	FY08 match only 18% and needed 20% for Intermodal Center.
TRANSIT INTERMODAL	162,500	0	162,500	FY12 match not recorded in MUNIS during carryover for Intermodal.
TOTAL	\$219,513	\$0	\$219,513	TRANSPORTATION SERVICES
TOTAL TRANSFER OUT	\$219,513	\$0	\$219,513	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

5921 TRANSIT INTERMODAL CENTER

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FED TRANSPORTATION ADMINIST	650,000	377,246	272,754	FY12 match not recorded in MUNIS during carryover for Intermodal.
TOTAL	\$650,000	\$377,246	\$272,754	TRANSPORTATION SERVICES
TOTAL REVENUES	\$650,000	\$377,246	\$272,754	

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BUS TRANSIT	57,013	0	57,013	FY08 match only 18% and needed 20% for Intermodal Center.
BUS TRANSIT	162,500	0	162,500	FY12 match not recorded in MUNIS during carryover for Intermodal.
TOTAL	\$219,513	\$0	\$219,513	TRANSPORTATION SERVICES
TOTAL TRANSFER IN	\$219,513	\$0	\$219,513	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL BLDGS CAPITAL OUTLAY	812,500	426,710	385,790	FY12 match not recorded in MUNIS during carryover for Intermodal.
TOTAL	\$812,500	\$426,710	\$385,790	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$812,500	\$426,710	\$385,790	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

6150 FLEET SERVICES

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLEET SERVICES	104,000	0	104,000	Cover Fleet expenditures.
TOTAL	\$104,000	\$0	\$104,000	TRANSPORTATION SERVICES
TOTAL TRANSFER IN	\$104,000	\$0	\$104,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
COST OF MATERIAL SOLD TO DEP	40,000	0	40,000	Cover Overage.
COST OF MOTOR FUEL & OIL	60,000	0	60,000	Cover Overage.
TOTAL	\$100,000	\$0	\$100,000	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$100,000	\$0	\$100,000	

Narrative for Proposed Mid-Year Budget Requests FY 2011-12

6156 FACILITIES EQUIP REPLACEMENT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
INVESTMENT INCOME	2,000	0	2,000	Budget for Investment Income.
NET INCR(DECR) FAIR VAL INVES	1,200	0	1,200	Budget for Investment Income.
TOTAL	\$3,200	\$0	\$3,200	TRANSPORTATION SERVICES
TOTAL REVENUES	\$3,200	\$0	\$3,200	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	6,776	0	6,776	Budget for Depreciation Expense.
TOTAL	\$6,776	\$0	\$6,776	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$6,776	\$0	\$6,776	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLEET SERVICES	104,000	0	104,000	Close out fund and move balance to Fleet to cover expenditures .
TOTAL	\$104,000	\$0	\$104,000	TRANSPORTATION SERVICES
TOTAL TRANSFER OUT	\$104,000	\$0	\$104,000	

6340 LIABILITY CLAIMS

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PUBLIC PARKS PRJ	16,961	0	16,961	To transfer funds to Public Parks Project Fund for liability insurance check for fire damage to the Benavidez Center playground.
TOTAL	\$16,961	\$0	\$16,961	HUMAN RESOURCES
TOTAL TRANSFER OUT	\$16,961	\$0	\$16,961	