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**City of Las Cruces**<sup>®</sup>  
 PEOPLE HELPING PEOPLE

**Council Action and Executive Summary**

Item # 9 Ordinance/Resolution# 13-168

For Meeting of \_\_\_\_\_  
 (Ordinance First Reading Date)

For Meeting of June 17, 2013  
 (Adoption Date)

Please check box that applies to this item:

QUASI JUDICIAL       LEGISLATIVE       ADMINISTRATIVE

**TITLE: A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2012/2013 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 2012/2013 budget.

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

**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. The staff of the Budget Office and each of the City's departments are asked to review their budgets. Based on this review, staff has recommended areas requiring adjustment. The attached budget adjustments reflect staff's recommendations through the close of Fiscal Year 2012/2013.

The purpose of EOY adjustments is generally aimed at compliance, not budget enhancement. EOY adjustments are refinement 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 and have become a regular process for the City.

**SUPPORT INFORMATION:**

1. Resolution.
2. Exhibit "A", Fiscal Year 2012/2013 Budget Adjustments.
3. Attachment "1", Summary of Adjustments.

(Continue on additional sheets as required)

**SOURCE OF FUNDING:**

<b>Is this action already budgeted?</b>	Yes	<input type="checkbox"/>	See fund summary below
	No	<input checked="" type="checkbox"/>	If No, then check one below:
	<i>Budget Adjustment Attached</i>	<input type="checkbox"/>	Expense reallocated from: _____
		<input checked="" type="checkbox"/>	Proposed funding is from a new revenue source *.
		<input type="checkbox"/>	Proposed funding is from fund balance in the _____ Fund.
<b>Does this action create any revenue?</b>	Yes	<input checked="" type="checkbox"/>	Funds will be deposited into this fund: * in the amount of * for FY13.
	No	<input type="checkbox"/>	There is no new revenue generated by this action.

**BUDGET NARRATIVE**

\*Refer to Exhibit "A", Fiscal Year 2012/2013 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 *

**OPTIONS / ALTERNATIVES:**

1. Vote "Yes"; this will adjust the Adopted Fiscal Year 2012/2013 Budget to provide for allocation of operating and capital costs due to end-of-year review of revenues and expenditures.
2. Vote "No"; this could potentially lead to audit findings.
3. Vote to "Amend"; this could allow Council to modify the Resolution as necessary.
4. Vote to "Table"; this could also potentially lead to audit findings.

**REFERENCE INFORMATION:**

N/A

**RESOLUTION NO. 13-168**

**A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2012/2013 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, 2012, through June 30, 2013. The adjustments are necessary due to revenue and expenditure variances for Fiscal Year 2012/2013; and

**WHEREAS**, it is in the best interest of the City of Las Cruces that the end-of-year Budget Adjustment for Fiscal Year 2012/2013 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", attached hereto, set forth for the Fiscal Year 2012/2013 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 \_\_\_\_\_, 2013.

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 2012/2013

FUND	DIVISION		FUND TYPE	
General Fund 1000	Various		General Fund	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>BEGINNING BALANCE</b>	\$ 18,384,852	20,618,146	0	20,618,146
<b>REVENUES</b>				
Gross Receipts Taxes	\$ 57,518,930	58,777,000		58,777,000
Property Taxes	9,276,216	9,267,952		9,267,952
Franchise Fees	2,742,676	2,745,315		2,745,315
Administrative Transfers	3,025,777	3,162,186		3,162,186
Police Fines	762,579	921,726		921,726
Permits/Fees/Licenses	149,946	1,276,291		1,276,291
All Other Revenues	6,233,195	5,602,081		5,602,081
<b>TOTAL REVENUES</b>	\$ 79,709,319	81,752,551	0	81,752,551
<b>TOTAL RESOURCES</b>	\$ 98,094,171	102,370,697	0	102,370,697
<b>EXPENDITURES</b>				
Administration	\$ 2,887,616	3,393,007	12,870	3,405,877
Community & Cultural Services	5,388,068	5,419,081	46,288	5,465,369
Community Development	1,390,835	3,026,113	31,256	3,057,369
Financial Services	2,916,249	3,011,313	30,030	3,041,343
Fire	9,015,609	9,637,295	94,796	9,732,091
Human Resources	938,140	1,029,397	7,967	1,037,364
Information Technology	3,072,465	4,023,334	19,612	4,042,946
Judicial	1,090,545	1,544,524	17,773	1,562,297
Legal	1,081,829	1,357,364	7,967	1,365,331
Legislative	736,918	818,628		818,628
Parks & Recreation	8,568,822	9,135,245	41,903	9,177,148
Police	19,275,698	20,744,323	184,427	20,928,750
Public Works	6,536,672	5,330,969	24,260	5,355,229
Transportation	2,629,992	5,108,873	7,757	5,116,630
Reserves	1,512,517	2,458,231	(524,962)	1,933,269
Transfers	10,877,387	12,980,300	1,250,000	14,230,300
<b>Total General Fund Expenditures</b>	\$ 77,919,362	89,017,997	1,251,944	90,269,941
<b>Accrual Adjustment</b>	443,337	0	0	0
<b>ENDING BALANCE</b>	\$ 20,618,146	13,352,700	(1,251,944)	12,100,756
<b>Required 1/12th Reserve</b>	6,493,280	7,418,166	104,329	7,522,495
<b>UN-RESERVED ENDING BALANCE</b>	\$ 14,124,866	5,934,534	(1,356,273)	4,578,261

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013**

<b>General Fund Reserve Section</b>					
		<b>FY 2011/12 Actual</b>	<b>FY 2012/13 Adopted</b>	<b>FY 2012/13 Adjustment</b>	
				<b>FY 2012/13 Adjusted</b>	
<b>RESERVES FOR:</b>					
1. Salary Increases:					
610106 Reserve for Blue Collar Bargaining Unit Incr	\$	0	33,074	(33,074)	0
610106 Reserve for Police Bargaining Unit Increases		0	153,784	(153,784)	0
610106 Reserve for Fire Bargaining Unit Increases		0	86,829	(86,829)	0
610106 Reserve for Non-Represented Increases		0	251,275	(251,275)	0
2. Services					
722190 Purchased Services	\$	173,844	578,589		578,589
722190 City Contribution to Doña Ana Arts Council		40,000	40,000		40,000
722248 Admin Charge - County		93,608	92,680		92,680
722248 Admin Charge - GRT		837,309	728,000		728,000
722310 City Manager Contingency		0	100,000		100,000
3. Payments to Other Government Entities					
772900 Office of Emergency Management	\$	71,426	70,000		70,000
772900 Council of Governments		22,280	14,000		14,000
4. Payments for Other Government Programs					
772900 Mesilla Valley Econ Development Alliance	\$	200,000	200,000		200,000
705105 Low Income Utility Assistance Program		74,050	75,000		75,000
705110 Affordable Housing Impact Fee Assistance		0	35,000		35,000
<b>Total Reserves</b>	\$	<b>1,512,517</b>	<b>2,458,231</b>	<b>(524,962)</b>	<b>1,933,269</b>
5. Transfers to Other Funds					
951005 Fund 1005 Engineering Services	\$	(171,966)	785,117		785,117
951010 Fund 1010 Airport Operations		370,000	150,000		150,000
951015 Fund 1015 Permit Services		474,683	0		0
951200 Fund 1200 Vehicle Acquisition		2,004,597	2,876,992		2,876,992
952330 Fund 2440 Prisoner Care		1,500,000	1,500,000		1,500,000
952421 Fund 2421 DWI Prevention		0	183		183
952490 Fund 2490 Judicial Education Fee		0	4,983		4,983
952715 Fund 2715 DLCP (Res 10-041)		50,000	50,000		50,000
953282 Fund 3282 SSGRT Bonds		405,974	1,091,260		1,091,260
953284 Fund 3284 MGRT Improvement Bonds		180,252	196,771		196,771
953810 Fund 3810 Hud Section 108 (MONAS)		46,714	144,020		144,020
954001 Fund 4001 Facilities Imp Reserve (General)		1,334,123	600,000		600,000
954202 Fund 4202 GRT Street Maintenance Fund		26,772	0		0
965920 Fund 5920 Transit		1,333,944	1,383,944		1,383,944
966150 Fund 6150 Fleet Services		0	0	1,250,000	1,250,000
966320 Fund 6320 Employee Health		0	600,000		600,000
966340 Fund 6340 Liability Claims		1,000,000	1,078,000		1,078,000
772900-97410 Fund 7410 MVRDA		1,384,784	1,411,700		1,411,700
772900-97420 Fund 7420 Metro Narcotics		225,543	225,543		225,543
772900-97440 Fund 7440 Animal Service Center		711,967	881,787		881,787
<b>Total Transfers Out</b>	\$	<b>10,877,387</b>	<b>12,980,300</b>	<b>1,250,000</b>	<b>14,230,300</b>
<b>GRAND TOTAL RESERVE SECTION</b>	\$	<b>12,389,904</b>	<b>15,438,531</b>	<b>725,038</b>	<b>16,163,569</b>

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Vehicle Acquisition Fund 1200	Various		General Fund	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 4,304,888	4,923,355	0	4,923,355
<b>REVENUES</b>				
570010 Interest on Investment	\$ 103,914	50,000		50,000
570015 Net Incr (Decr) Fair Value Investment	90,145	10,000		10,000
<b>Total Revenues</b>	\$ 194,059	60,000	0	60,000
<b>Total Resources</b>	\$ 4,498,947	4,983,355	0	4,983,355
<b>EXPENDITURES</b>				
Administration	\$ 148,776	793,714		793,714
Facilities	0	0		0
Fire Department	0	495,000		495,000
Parks & Recreation Department	44,840	150,000		150,000
Police Department	567,397	1,637,994	36,971	1,674,965
Transportation Department	44,840	0		0
<b>Total Expenditures</b>	\$ 805,853	3,076,708	36,971	3,113,679
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$ 2,004,597	2,876,992		2,876,992
Transfer from Fund 1500 - GRT Fund	0	0	988,571	988,571
Transfer to Fund 2013 - Affordable Housing Trust	0	(200,000)		(200,000)
Transfer to Fund 3612 - NMFA Equipment Debt Svc	(418,918)	(441,959)		(441,959)
Transfer to Fund 3616 - NMFA Fire Eqpmt Debt Svc	(130,878)	(133,819)		(133,819)
Transfer to Fund 3617 - NMFA Street Equipment DS	(52,115)	(50,278)		(50,278)
Transfer to Fund 3626 - NMFA Fire Eqpmt Debt Svc	(128,000)	(90,300)		(90,300)
Transfer to Fund 5920 - Transit VAF	(44,425)	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ 1,230,261	1,960,636	988,571	2,949,207
<b>ENDING CASH BALANCE</b>	\$ 4,923,355	3,867,283	951,600	4,818,883

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013**

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Gross Receipts Tax Income Fund 1500</b>	<b>Finance</b>		<b>General Fund</b>	
	<b>FY 2011/12 Actual</b>	<b>FY 2012/13 Adopted</b>	<b>FY 2012/13 Adjustment</b>	<b>FY 2012/13 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 0	503,600		503,600
<b>REVENUES</b>				
512001 Sales Tax Receipts	\$ 32,489,519	32,115,000		32,115,000
512011 Municipal Gross Receipts 82	6,558,267	6,710,000		6,710,000
512014 Municipal Gross Receipts Tax 90	6,558,267	6,710,000		6,710,000
<b>Total Revenues</b>	\$ 45,606,053	45,535,000	0	45,535,000
<b>Total Resources</b>	\$ 45,606,053	46,038,600	0	46,038,600
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1000 - General Fund	\$ (41,123,821)	(42,056,000)		(42,056,000)
Transfer to Fund 1200 - VAF Fund	0	0	(988,571)	(988,571)
Transfer to Fund 3250 - 2003 GRT Refunding Bond	(905,894)	0		0
Transfer to Fund 3270 - 2005 GRT Refunding Bond	(2,363,328)	(2,005,736)		(2,005,736)
Transfer to Fund 3623 - 2008 Parking Deck Debt Svc	(709,410)	(456,293)		(456,293)
Transfer to Fund 3628 - 2012 NMFA Refunding	0	(532,000)		(532,000)
<b>Total Other Financing Sources (Uses)</b>	\$ (45,102,453)	(45,050,029)	(988,571)	(46,038,600)
<b>ENDING BALANCE INCLUDING RECEIVABLES</b>	\$ 503,600	988,571	(988,571)	0

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Retired Senior Volunteer Program (RSVP) Fund 2173	Community & Cultural Services		Special Revenue	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0	0	0
<b>REVENUES</b>				
551027 RSVP Federal Grant	\$ 50,372	50,372	4,198	54,570
552012 NM Aging and LT Services Dept.				
553002 Dona Ana County Grants				
<b>Total Revenues</b>	\$ 50,372	50,372	4,198	54,570
<b>Total Resources</b>	\$ 50,372	50,372	4,198	54,570
<b>EXPENDITURES</b>				
<b>RSVP - 21205110</b>				
Personnel	\$ 48,479	46,114		46,114
Operating	1,893	4,258	4,198	8,456
Total Org 21205110	\$ 50,372	50,372	4,198	54,570
<b>Total Expenditures</b>	\$ 50,372	50,372	4,198	54,570
<b>ENDING BALANCE</b>	\$ 0	0	0	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Juvenile Citation Program Fund 2412	Community Development		Special Revenue	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>REVENUES</b>				
552002 Juvenile Citation Program 15001	180,735	93,646		93,646
552002 Juvenile Citation Program 150A1	0	96,087	(182)	95,905
552002 Juvenile Assessment & Reporting Center 15002	75,570	39,531		39,531
552002 Juvenile Assessment & Reporting Center 150A2	0	52,305		52,305
552002 Juvenile Continuum Coordinator 15004	1,186	3,000		3,000
552002 Juvenile Continuum Coordinator 150A4	1,186	6,383		6,383
<b>Total Revenues</b>	\$ 258,677	290,952	(182)	290,770
<b>Total Resources</b>	\$ 258,677	290,952	(182)	290,770
<b>EXPENDITURES</b>				
Juvenile Citation Program 15001				
Personnel	175,485	93,646		93,646
Operating	5,250	0		0
Total Juvenile Citation Program 15001	180,735	93,646	0	93,646
Juvenile Assessment & Reporting Center 15002				
Operating	75,570	40,421		40,421
Total Juvenile Assessment & Reporting Center 15002	75,570	40,421	0	40,421
Juvenile Continuum Coordinator 15004				
Operating	1,186	2,110		2,110
Total Juvenile Continuum Coordinator 15004	1,186	2,110	0	2,110
Juvenile Citation Program 150A1				
Personnel	0	88,250	(182)	88,068
Operating	0	7,837		7,837
Total Juvenile Citation Program 150A1	0	96,087	(182)	95,905
Juvenile Assessment & Reporting Center 150A2				
Operating	0	52,305		52,305
Total Juvenile Assessment & Reporting Center 150A2	0	52,305	0	52,305
Juvenile Continuum Coordinator 150A4				
Operating	0	6,383		6,383
Total Juvenile Continuum Coordinator 150A4	0	6,383	0	6,383
<b>Total Expenditures</b>	257,491	290,952	(182)	290,770
<b>ENDING BALANCE</b>	\$ 1,186	0	0	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Safe Traffic Operations Program (S.T.O.P.) Fund 2430	Public Works		Special Revenue	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>	\$ 324,251	346,325	161,271	507,596
<b>REVENUES</b>				
533002 Gross Violation Fines	\$ 1,481,627	850,000		850,000
541910 Provision for Uncollectible Accounts	(535,521)	0		0
570010 Investment Income	8,534	0		0
570015 Net Incr (Decr) Fair Value Investment	7,001	0		0
<b>Total Revenues</b>	\$ 961,641	850,000	0	850,000
<b>Total Resources</b>	1,285,892	1,196,325	161,271	1,357,596
<b>EXPENDITURES</b>				
<b>Police Division - 24147390</b>				
Personnel	\$ 32,401	35,000		35,000
Operating	27,296	23,500		23,500
Capital	120,583	7,366	161,281	168,647
<b>Total Police</b>	\$ 180,280	65,866	161,281	227,147
<b>Public Works Division - 24147400</b>				
Personnel	\$ 87	0		0
Operating (signage)	16,849	0		0
<b>Total Public Works</b>	\$ 16,936	0	0	0
<b>Financial Services Division - 24147410</b>				
Personnel	\$ 14	6,000		6,000
<b>Total Financial Services</b>	\$ 14	6,000	0	6,000
<b>Transportation Division - 24323010/24803010</b>				
Operating	\$ 0	56,151		56,151
Capital	0	170,000		170,000
<b>Total Transportation</b>	\$ 0	226,151	0	226,151
<b>Legal Division - 24141010</b>				
Personnel	\$ 0	20,000		20,000
<b>Total Legal</b>	\$ 0	20,000	0	20,000
<b>General Costs - 24147430</b>				
Audit Services	\$ 7,198	7,200		7,200
Professional & Tech Svcs (Hearing Officer)	16,856	85,000		85,000
Purchased Svcs (Redflex Payment)	304,866	348,500		348,500
Payment to State	252,146	204,650		204,650
<b>Total General Costs</b>	581,066	645,350	0	645,350
<b>Total Expenditures</b>	\$ 778,296	963,367	161,281	1,124,648
<b>ENDING BALANCE</b>	\$ 507,596	232,958	(10)	232,948

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Convention & Visitors Bureau Fund 2710	Community & Cultural Services		Special Revenue	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,324,853	2,581,983	0	2,581,983
<b>REVENUES</b>				
552016 New Mexico Tourism Department	14,000	0		0
570010 Investment Income	49,471	30,000		30,000
543210 CVB Merchandise Sales	5,627	3,500		3,500
592001 Other Revenue-CVB	18	0		0
590015 Net Incr (Decr) Fair Value Investment	44,147			
<b>Total Revenues</b>	\$ 113,263	33,500	0	33,500
<b>Total Resources</b>	\$ 2,438,116	2,615,483	0	2,615,483
<b>EXPENDITURES</b>				
<b>CVB Farmers Market 27184010</b>				
Personnel Services	\$			
Operating	600	0		0
<b>Total CVB Administration 27205010</b>	\$ 600	0	0	0
<b>CVB Administration 27205010</b>				
Personnel Services	\$ 581,064	90,529		90,529
Operating	144,309	250,983		250,983
<b>Total CVB Administration 27205010</b>	\$ 725,373	341,512	0	341,512
<b>CVB Convention/Tourism 27205020</b>				
Personnel Services	\$ 0	558,211		558,211
Operating	560,884	1,087,248		1,087,248
Capital-Rolling Stock 27805020	30,250	0		0
<b>Total CVB Convention/Tourism 27205020</b>	\$ 591,134	1,645,459	0	1,645,459
<b>CVB Special 27205030</b>				
Operating	\$ 49,686	0		0
<b>Total CVB Special 27205030</b>	\$ 49,686	0	0	0
<b>CVB Las Cruces Center 27205200</b>				
Operating	\$ 309,050	183,180	30,341	213,521
<b>Total CVB Las Cruces Center 27205200</b>	309,050	183,180	30,341	213,521
<b>CVB Las Cruces Convention Center 27805020</b>				
Capital Outlay	\$ 0	0		0
<b>Total CVB Las Cruces Convention Center 27805020</b>	0	0	0	0
<b>Total Expenditures</b>	\$ 1,675,843	2,170,151	30,341	2,200,492

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Convention & Visitors Bureau Fund 2710	Community & Cultural Services		Special Revenue	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000 - General Fund	\$	0		0
Transfer from Fund 2820 - Lodger's Tax (100%)	1,856,073	2,017,540	100,000	2,117,540
Transfer from Fund 4024- Conven Center Capital	0	0	518,612	518,612
Transfer to Fund 1000 - General Fund	(16,500)	(50,439)		(50,439)
Transfer to Fund 3280 - LCCC Debt Service Fund	(19,863)	(162,440)	162,440	0
<b>Total Other Financing Sources (Uses)</b>	\$ 1,819,710	1,804,661	781,052	2,585,713
Accrual Adjustment				
<b>ENDING BALANCE</b>	\$ 2,581,983	2,249,993	750,711	3,000,704

180  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
	Utilities		Proprietary Fund Enterprise Funds	
Griggs Walnut Plume Remed Fund 2780				
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 EOY Adj.	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 278,609	549,886		549,886
<b>Revenues</b>				
Charges For Services	0	0		0
Miscellaneous Revenues	128,112	696		696
Local Grants	31,317	331,000		331,000
Operating Transfers In	342,454	381,347		381,347
<b>Total Revenues</b>	\$ 501,883	713,043	0	713,043
<b>Total Resources</b>	\$ 780,492	1,262,929	0	1,262,929
<b>EXPENDITURES</b>				
Administration	0	459,929	0	459,929
90100 - Griggs Walnut Plume NMFA 2008	170,606	80,000		80,000
90105 - Griggs Walnut Plume	0	270,000	0	270,000
Operating Transfers Out	60,000	60,000	(60,000)	0
<b>Total Expenditures</b>	\$ 230,606	869,929	(60,000)	809,929
Accrual Adjustments	0	0		0
<b>ENDING BALANCE</b>	\$ 549,886	393,000	60,000	453,000

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Lodgers Tax Fund 2820	Community & Cultural Services		Special Revenue	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,500	0	94,338	94,338
<b>REVENUES</b>				
515010 Lodger's Tax	\$ 1,985,944	2,017,540		2,017,540
570010 Investment Income	1,996	0	5,662	5,662
590051 Net Incr (Decr) Fair Value Investment	1,650	0		
<b>Total Revenues</b>	\$ 1,989,590	2,017,540	5,662	2,023,202
<b>Total Resources</b>	\$ 1,993,090	2,017,540	100,000	2,117,540
<b>EXPENDITURES</b>				
Operating Expenditures	\$ 0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 3280 - Las Cruces Conv Ctr	\$ 0	0		0
Transfer to Fund 3281 - Las Cruces Conv Ctr	0	0		0
Transfer to Fund 1000 - General Fund	(47,681)	0		0
Transfer to Fund 2710 - CVB		(2,017,540)	(100,000)	(2,117,540)
Transfer to Fund 2710 - CVB Tourism	(1,856,073)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	\$ (1,903,754)	(2,017,540)	(100,000)	(2,117,540)
<b>Accrual Adjustment</b>	5,002			
<b>ENDING BALANCE</b>	\$ 94,338	0	0	0

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012-13**

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>2010 State Shared GRT Convention Center Fund 3280</b>	<b>Finance</b>		<b>Debt Service</b>	
	<b>2011-12 Actual</b>	<b>2012-13 Adopted</b>	<b>2012-13 Adjustment</b>	<b>2012-13 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 332,422	335,894		335,894
<b>Revenues</b>				
Interest Revenues	220,589	6,000		6,000
Proceeds From Debt/Capital Lease	0	0		0
<b>Total Revenues</b>	<u>220,589</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<b>Transfers In</b>				
2710 - Convention & Visitors Bureau	19,863	162,440	(162,440)	0
2820 - Lodgers Tax	0	0		0
2825 - LC Convention Center	1,349,914	1,337,194		1,337,194
3281 - 2010 SSGRT Convention Center Reserve	0	66,054		66,054
3614 - 2007 NMFA Convention Center	0	0		0
4024 - Convention Center Project	0	0	1,023,261	1,023,261
<b>Total Transfers In</b>	<u>1,369,777</u>	<u>1,565,688</u>	<u>860,821</u>	<u>2,426,509</u>
<b>Total Resources</b>	<u>\$ 1,922,788</u>	<u>1,907,582</u>	<u>860,821</u>	<u>2,768,403</u>
<b>EXPENDITURES</b>				
Bond / Note Principal	\$ 550,000	565,000		565,000
Bond / Note Interest	1,036,894	1,023,144		1,023,144
<b>Total Expenses</b>	<u>1,586,894</u>	<u>1,588,144</u>	<u>0</u>	<u>1,588,144</u>
<b>Total Expenditures</b>	<u>\$ 1,586,894</u>	<u>1,588,144</u>	<u>0</u>	<u>1,588,144</u>
<b>ENDING BALANCE</b>	<u>\$ 335,894</u>	<u>319,438</u>	<u>860,821</u>	<u>1,180,259</u>
<b>Required Debt Service Reserve</b>	<u>0</u>	<u>216,503</u>	<u>0</u>	<u>216,503</u>
<b>UN-RESERVED ENDING BALANCE</b>	<u>\$ 335,894</u>	<u>102,935</u>	<u>860,821</u>	<u>963,756</u>
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total DS</b>	
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	1,055,000	532,050	1,587,050	
2030-37	10,455,000	2,249,900	12,704,900	

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012-13**

FUND	DIVISION		FUND TYPE	
2007 NMFA Fire Equipment Loans Debt Service Fund 3616	Finance		Debt Service	
	2011-12 Actual	2012-13 Adopted	2012-13 Adjustment	2012-13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 103,841	104,017	965	104,982
<b>Revenues</b>				
Interest Revenues	2,411	450		450
Proceeds From Debt/Capital Lease	0	0		0
<b>Total Revenues</b>	2,411	450	0	450
<b>Transfers In</b>				
1200 - Vehicle Acquisition	130,878	133,819		133,819
4613 - NMFA Equipment	0	0	1,140	1,140
<b>Total Transfers In</b>	130,878	133,819	1,140	134,959
<b>Total Resources</b>	\$ 237,130	238,286	2,105	240,391
<b>EXPENDITURES</b>				
Bond / Note Principial	\$ 109,564	113,651		113,651
Bond / Note Interest	21,107	17,281		17,281
Bond / Note Escrow	1,477	1,203		1,203
Bond / Note Refunding	0	0		0
<b>Total Expenses</b>	132,148	132,135	0	132,135
<b>Total Expenditures</b>	\$ 132,148	132,135	0	132,135
<b>ENDING BALANCE</b>	\$ 104,982	106,151	2,105	108,256
Accrual Adjustment				
Required Debt Service Reserve	89,660	89,660		89,660
<b>UN-RESERVED ENDING BALANCE</b>	\$ 15,322	16,491	2,105	18,596
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Escrow</b>	<b>Total DS</b>
2009	98,327	48,745	3,456	150,527
2010	101,920	28,259	1,996	132,174
2011	105,663	24,757	1,741	132,161
2012	109,564	21,107	1,477	132,148
2013	113,651	17,281	1,203	132,135
2014	117,931	13,270	919	132,120
2015	122,419	9,064	624	132,107
2016	127,123	4,653	318	132,093

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012-13**

FUND	DIVISION		FUND TYPE	
2008 NMFA Parking Deck Debt Service Fund 3623	Finance		Debt Service	
	2011-12 Actual	2012-13 Adopted	2012-13 Adjustment	2012-13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 281,817	304,358		304,358
<b>Revenues</b>				
Interest Revenues	19,381	4,500		4,500
Proceeds From Debt/Capital Lease	0	0		0
<b>Total Revenues</b>	19,381	4,500	0	4,500
<b>Transfers In</b>				
1500 - State Shared Gross Receipts Tax	709,410	456,293		456,293
4027 - NMFA Parking Deck 2009	0	0	2,700	2,700
<b>Total Transfers In</b>	709,410	456,293	2,700	458,993
<b>Total Resources</b>	\$ 1,010,608	765,151	2,700	767,851
<b>EXPENDITURES</b>				
Bond / Note Principal	\$ 500,000	500,000		500,000
Bond / Note Interest	206,250	183,750		183,750
Bond / Note Escrow	0	0		0
Bond / Note Refunding	0	0		0
<b>Total Expenses</b>	706,250	683,750	0	683,750
<b>Total Expenditures</b>	\$ 706,250	683,750	0	683,750
<b>ENDING BALANCE</b>	\$ 304,358	81,401	2,700	84,101
<b>Accrual Adjustment</b>	(1)			
<b>Required Debt Service Reserve</b>	0	68,125		68,125
<b>UN-RESERVED ENDING BALANCE</b>	\$ 304,357	13,276	2,700	15,976

Fiscal Year	Principal	Interest	Escrow	Total DS
2009	0	82,665	0	82,665
2010	249,890	232,496	0	482,386
2011	500,000	222,500	0	722,500
2012	500,000	206,250	0	706,250
2013	500,000	183,750	0	683,750
2014	500,000	158,750	0	658,750
2015	500,000	137,500	0	637,500
2016	500,000	115,000	0	615,000
2017	500,000	90,000	0	590,000
2018	500,000	65,000	0	565,000
2019	250,000	40,000	0	290,000
2020	250,000	27,500	0	277,500
2021	250,000	13,750	0	263,750

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012-13**

FUND	DIVISION		FUND TYPE	
2010 NMFA Fire Apparatus Fund 3625	Finance		Debt Service	
	2011-12 Actual	2012-13 Adopted	2012-13 Adjustment	2012-13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 110,964	85,156	1,174	86,330
<b>Revenues</b>				
Interest Revenues	4,417	700		700
Proceeds From Debt/Capital Lease	0	0		0
<b>Total Revenues</b>	4,417	700	0	700
<b>Transfers In</b>				
1200 - Vehicle Acquisition	0	0		0
4613 - NMFA Equipment	0	0	13,842	13,842
<b>Total Transfers In</b>	0	0	13,842	13,842
<b>Total Resources</b>	\$ 115,381	85,856	15,016	100,872
<b>EXPENDITURES</b>				
Bond / Note Principical	\$ 2,872	2,940		2,940
Bond / Note Interest	26,180	26,154		26,154
Bond / Note Escrow	0	0		0
Bond / Note Refunding	0	0		0
<b>Total Expenses</b>	29,052	29,094	0	29,094
<b>Total Expenditures</b>	\$ 29,052	29,094	0	29,094
<b>ENDING BALANCE</b>	\$ 86,330	56,762	15,016	71,778
Accrual Adjustment Required Debt Service Reserve	0	4,604		4,604
<b>UN-RESERVED ENDING BALANCE</b>	\$ 86,330	52,158	15,016	67,174
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Escow</b>	<b>Total DS</b>
2011	2,815	21,903	0	24,718
2012	2,872	26,180	0	29,052
2013	2,940	26,154	0	29,094
2014	3,019	26,116	0	29,135
2015	133,868	26,066	0	159,934
2016	141,559	23,362	0	164,921
2017	157,655	19,922	0	177,577
2018	162,544	15,634	0	178,178
2019	167,879	10,790	0	178,669
2020	163,724	5,468	0	169,192

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Convention Center Construction Project Fund 4024	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 2,243,870	2,332,272	0	2,332,272
<b>REVENUES</b>				
570010 Investment Income	\$ 48,509	33,000	17,000	50,000
570015 Net Incr (Decr) Fair Value Investment	44,730	0		0
<b>Total Revenues</b>	\$ 93,239	33,000	17,000	50,000
<b>Total Resources</b>	\$ 2,337,109	2,365,272	17,000	2,382,272
<b>EXPENDITURES</b>				
60503 Convention Center Construction	\$ 4,837	1,457,854	(633,728)	824,126
722190 Professional Fees	0	200,000	(198,700)	1,300
<b>Total Expenditures</b>	\$ 4,837	1,657,854	(832,428)	825,426
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 3280- Debt Service 953280	\$ 0	0	(1,023,261)	(1,023,261)
Transfer to Fund 4400- Flood Infrastructure	0	0	(14,973)	(14,973)
Transfer to Fund 2710 - Convention and Visitors Bureau	0	0	(518,612)	(518,612)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(1,556,846)	(1,556,846)
<b>ENDING BALANCE</b>	\$ 2,332,272	707,418	(707,418)	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
NMFA Parking Deck 2009 Fund 4027	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 135,525	137,000	1,583	138,583
<b>REVENUES</b>				
570010 Interest on Investment	\$ 2,899	700	1,117	1,817
570015 Net Incr (Decr) Fair Value Investment	2,694	0		0
<b>Total Revenues</b>	\$ 5,593	700	1,117	1,817
<b>Total Resources</b>	\$ 141,118	137,700	2,700	140,400
<b>EXPENDITURES</b>				
60D04 Parking Deck (New City Hall)	\$ 2,535	137,700		137,700
800310 Debt Issuance Cost	0	0		0
<b>Total Expenditures</b>	\$ 2,535	137,700	0	137,700
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 3623- Debt Service 953623	\$ 0	0	(2,700)	(2,700)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(2,700)	(2,700)
<b>ENDING BALANCE</b>	\$ 138,583	0	0	0

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013**

FUND	DIVISION		FUND TYPE	
2011 GRT Facilities Projects Fund 4028	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 104,173	4,873,455	(43,955)	4,829,500
<b>REVENUES</b>				
570010 Investment Income	\$ 28,664	33,000		33,000
570015 Net Incr(Decr) Fair Value Investment	45,558	0		0
900100 Bond Proceeds	5,473,420	0		0
<b>Total Revenues</b>	\$ 5,547,642	33,000	0	33,000
<b>Total Resources</b>	\$ 5,651,815	4,906,455	(43,955)	4,862,500
<b>EXPENDITURES</b>				
General Building/Roof Repair - City wide	\$ 11,246	366,928		366,928
Lighting Retrofit - City wide	0	100,000	9,260	109,260
Parking Lot Rehabilitation - City wide	0	125,615		125,615
64300 East Side Public Safety Complex	0	778,000		778,000
61003 Sage Café	23,118	214,528		214,528
60305 Burn Lake Lighting	0	380,806		380,806
63702 Police Department HVAC	129,025	62,809	20,441	83,250
61B41 Fire Station #7/Training Center	588,863	2,539,470		2,539,470
33012 2012 FEMA DHS Equipment	0	50,807		50,807
61L51 Intermodal Transit - Fed Match	0	98,500		98,500
Debt Issuance Cost	70,063	0		0
<b>Total Expenditures</b>	\$ 822,315	4,717,463	29,701	4,747,164
<b>ENDING BALANCE</b>	\$ 4,829,500	188,992	(73,656)	115,336

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
GRT Street Maintenance Fund 4202	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,662,532	661,495	0	661,495
<b>REVENUES</b>				
512010 Municipal Gross Receipts	\$ 6,558,267	6,710,000		6,710,000
570010 Investment Income	31,252	15,000		15,000
570015 Net Incr (Decr) Fair Value Investment	33,985	0		0
592001 Other Revenue - GGRT St Maintenance	(61,689)	350,000		350,000
<b>Total Revenues</b>	\$ 6,561,815	7,075,000	0	7,075,000
<b>Total Resources</b>	\$ 8,224,347	7,736,495	0	7,736,495
<b>EXPENDITURES</b>				
42226020 Contract Services (admin fee for GRT collect.)	\$ 237,094	247,000		247,000
42806090 Equipment Replacement	0	0		0
42806090-851200 Paving Maintenance Software	200,363	32,631		32,631
42806130 ADA Improvements	326,561	273,439		273,439
42806140 Overlay	1,000,543	1,599,457		1,599,457
42806150 Sealing	1,063,435	1,336,557		1,336,557
60817 Downtown North	103,024	11,400		11,400
70K06 Del Rey/Engler Intersection	0	175,000		175,000
70M0F Traffic Signal Improvements	71,214	131,888		131,888
70M30 El Paseo/Idaho Intersection Improvements	0	94,817		94,817
70M31 El Paseo/Idaho Medians	8,385	41,616		41,616
70M71 Jefferson Davis ROW	234,212	0		0
70Q02 Union Avenue/Stern Drive Intersection Imp (Co-op)	3,439	21,657		21,657
70W01 Main Street Rehab STP (MAP)	0	60,839		60,839
70W03 MAP Project Match (S. Main Reconstruction)	110,577	3,341		3,341
70Z01 MAP Project (Match)	54	0		0
70Z03 MAP Project Match (Amador)	0	95,000		95,000
70M26 Paseo De Onate	0	100,000		100,000
71110 CDBG Match (Midway)	136,222	0		0
<b>Total Expenditures</b>	\$ 3,495,123	4,224,642	0	4,224,642
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 1000- General Fund	\$ 26,772	0		0
Transfer to Fund 1005 - Engineering Services	(1,235,724)	(1,256,615)		(1,256,615)
Transfer to Fund 2600 - Street Maintenance Operations	(450,000)	(450,000)		(450,000)
Transfer to Fund 3275 - 2010A Str DS	(2,329,947)	(1,599,137)		(1,599,137)
Transfer from Fund 4208 - Improvement District 1991	0	0	37,216	37,216
<b>Total Other Financing Sources (Uses)</b>	\$ (3,988,899)	(3,305,752)	37,216	(3,268,536)
<b>Accrual Adjustment</b>	\$ (78,830)	0		0
<b>ENDING BALANCE</b>	\$ 661,495	206,101	37,216	243,317

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Special Street Projects (Philippou Settlement) Fund 4205	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,337,818	308,769	835,856	1,144,625
<b>REVENUES</b>				
570110 Interest A/R & Other	\$ 45,173	15,000		15,000
570010 Investment Income	21,940	0		0
570015 Net Incr(Decr) Fair Value Investment	24,818	0		0
560100 Contribution from Developers	81,798	0		0
903000 Sale of Capital Assets	0	0		0
<b>Total Revenues</b>	\$ 173,729	15,000	0	15,000
<b>Total Resources</b>	\$ 1,511,547	323,769	835,856	1,159,625
<b>EXPENDITURES</b>				
Operating	\$ 3,089	6,500		6,500
Capital				
71050 Dos Sueños	218,818	92,709		92,709
71051 Mission Espada Ph 1 2A 2B		0		0
71052 Los Enamorados	74,836	0		0
71054 Mission Santa Clara	70,179	102,104		102,104
71055 Sierra Norte Heights		0		0
71056 Monte Sombra	0	0		0
71057 Entrada de Sierra	0	0		0
<b>Total Expenditures</b>	\$ 366,922	201,313	0	201,313
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to 4400 - Flood Control Fund	\$ (835,856)	0		0
Transfer from 4401- Flood Control General (Philippou)	0	0	9,970	9,970
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	9,970	9,970
<b>ENDING BALANCE</b>	\$ 1,144,625	122,456	845,826	968,282

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013**

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Improvement District 1991 Fund 4208</b>	<b>Public Works</b>		<b>Capital Project</b>	
	<b>FY 2011/12 Actual</b>	<b>FY 2012/13 Adopted</b>	<b>FY 2012/13 Adjustment</b>	<b>FY 2012/13 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 26,358	37,216		37,216
<b>REVENUES</b>				
570010 Interest on Investment	\$ 10,858	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
<b>Total Revenue</b>	\$ 10,858	0	0	0
<b>Total Resources</b>	\$ 37,216	37,216	0	37,216
<b>OTHER FINANCING SOURCES (USES)</b>				
954202 Transfer to Fund 4202	\$ 0	0	(37,216)	(37,216)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(37,216)	(37,216)
<b>ENDING BALANCE</b>	\$ 37,216	37,216	(37,216)	0

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

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,099,009	1,718,166	0	1,718,166
<b>REVENUES</b>				
511020 Property Tax - Flood Control	\$ 3,979,615	3,855,712		3,855,712
570010 Interest on Investments	32,930	30,000		30,000
570015 Net Incr/Decr Fair Value Investment	47,995	0		0
591010 Rentals/Lease Income	46,221	40,000		40,000
592001 Other Revenue	0			
<b>Total Revenues</b>	\$ 4,106,761	3,925,712	0	3,925,712
<b>Total Resources</b>	\$ 7,205,770	5,643,878	0	5,643,878
<b>EXPENDITURES</b>				
Public Works	\$ 39,796	126,190		126,190
Flood Control 8541111	500,000	45,000		45,000
60817 Downtown North	462,966	0		0
62010 Alameda Arroyo Trail	0	125,116		125,116
70430 Sonoma N. Hwy 70	75,876	24,125		24,125
70432 Bruins Lane Rehab	0	176,900		176,900
70433 North Valley/Tashiro	36,820	300,000		300,000
70436 ACOE Riparian Wetlands	0	600,000		600,000
70E00 El Molino - Phase V	180,765	119,235		119,235
70G02 Flood Control Infrastructure	61,128	264,516		264,516
70G03 Land Acquisition - Flood Control Property	0	50,000		50,000
70K04 Del Rey - Sand Hill Arroyo Crossing	(14,586)	0		0
70K06 Del Rey/Engler Intersection	20,926	70,481		70,481
70M27 Rigsby Road Drainage Design	(20,000)	0		0
70M28 Esslinger Park/Burn Lake (Match)	0	48,322		48,322
70M31 COOP Match (El Paseo Medians)	0	15,000		15,000
70M53 Drainage Channel N of Veteran's Park	29,120	0		0
70M70 Jefferson Roadway Improvements	144,072	0		0
70M71 Jefferson Davis ROW	76,278	0		0
70P20 Outfall Channel Trail	15,096	134,904		134,904
70V01 Las Cruces Dam	86,976	157,532		157,532
70W03 S. Main Reconstruction/Rehab (Alameda/Idaho)	165,234	0		0
70Y02 Telshor Lohman	45,168	0		0
70Y03 Telshor ADA	0	25,000	0	25,000
70Z03 MAP Amador - 17th to Motel	0	62,000		62,000
71050 Engler Jornado Storm Drain	835,856			
71110 CDBG Match (Midway)	97,814	0		0
Rolling Stock 851100	398,220	6,776		6,776
<b>Total Expenditures</b>	\$ 3,237,525	2,351,097	0	2,351,097

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 1005 - Engineering Fund	\$ (918,930)	(934,466)		(934,466)
Transfer to Fund 2650 - Flood Control Operations	(609,400)	(800,000)		(800,000)
Transfer to Fund 3277 - 2010B GRT Bonds	(855,982)	(623,566)		(623,566)
Transfer to Fund 3619 - NMFA E. Mesa 125-Acre Pond	(701,623)	(663,001)		(663,001)
Transfer to Fund 3627- NMFA Water Board	0	(11,204)		(11,204)
Transfer from Fund 4024-Convention Center Project	0	0	14,973	14,973
Transfer from Fund 4205 - Special Street Projects	835,856	0		0
<b>Total Other Financing Sources (Uses)</b>	\$ (2,250,079)	(3,032,237)	14,973	(3,017,264)
<b>ENDING BALANCE</b>	\$ 1,718,166	260,544	14,973	275,517

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
Flood Control (General) Fund 4401	Public Works		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 9,970	9,970	0	9,970
<b>REVENUES</b>				
560100-70435 Contribution From Developers	\$ 0	0		0
570010 Investment Income	0	0		0
570015 Net Incr(Decr) Fair Value Investment	0	0		0
<b>Total Revenues</b>	\$ 0	0	0	0
<b>Total Resources</b>	\$ 9,970	9,970	0	9,970
<b>EXPENDITURES</b>				
70435 Joseph H. Land Retention Pond	\$ 0	0		0
<b>Total Expenditures</b>	\$ 0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
954205 Transfer to Fund 4205-Sp Str (Philippou Stlmt)	\$ 0	0	(9,970)	(9,970)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(9,970)	(9,970)
<b>ENDING BALANCE</b>	\$ 9,970	9,970	(9,970)	0

## EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013

FUND	DIVISION		FUND TYPE	
NMFA Equipment Fund 4613	Various		Capital Project	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 14,766	954,913	0	954,913
<b>REVENUES</b>				
570010 Investment Income	\$ 147	0	69	69
33002 Loan Proceeds	0	0		0
33010 Loan Proceeds	964,250	0		0
<b>Total Revenues</b>	\$ 964,397	0	69	69
<b>Total Resources</b>	\$ 979,163	954,913	69	954,982
<b>EXPENDITURES</b>				
33002 Fire Apparatus	\$ 0	0		0
33010 Fire Apparatus	0	940,000		940,000
Debt Issuance Cost	24,250	0		0
<b>Total Expenditures</b>	\$ 24,250	940,000	0	940,000
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer to Fund 3616 - 2007 NMFA Fire Eqp Debt Svc	\$ 0	0	(1,140)	(1,140)
Transfer to Fund 3625 - 2010 NMFA Debt Service	0	0	(13,842)	(13,842)
<b>Total Other Financing Sources (Uses)</b>	\$ 0	0	(14,982)	(14,982)
<b>ENDING BALANCE</b>	\$ 954,913	14,913	(14,913)	0

196  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

EXHIBIT "A" CONTINUED

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,628,830	2,129,291		2,129,291
<b>Revenues</b>				
Franchise Fees	22,311	460,520		460,520
Charges for Services	11,117,203	10,886,463		10,886,463
Miscellaneous Revenues	151,585	67,000		67,000
Operating Transfers In	300,000	300,000		300,000
<b>Total Revenues</b>	\$ 11,591,099	11,713,983	0	11,713,983
<b>Total Resources</b>	\$ 13,219,929	13,843,274	0	13,843,274
<b>EXPENDITURES</b>				
Gas Administrative Services	4,261,330	5,647,021	17,508	5,664,529
Gas Construction & Maintenance	1,093,950	1,502,449		1,502,449
Gas Pressure & Service	1,643,337	1,591,036		1,591,036
Gas Corrosion	732,198	793,150		793,150
Gas Locating & Mapping	685,945	708,018		708,018
Operating Transfers Out	1,254,400	1,646,200		1,646,200
<b>Total Expenditures</b>	\$ 9,671,160	11,887,874	17,508	11,905,382
<b>Commodity Sales</b>				
Natural Gas Sales - Commodity	13,157,721	12,739,505		12,739,505
Provision For Uncollectible - COG	(165,389)	(95,546)		(95,546)
<b>Total Commodity Sales</b>	\$ 12,992,332	12,643,959	0	12,643,959
<b>Cost of Natural Gas</b>				
Cost of Natural Gas	13,151,390	13,389,169		13,389,169
In Lieu of Franchise Tax: Cost of Gas	260,293	254,790		254,790
<b>Total Cost of Natural Gas</b>	\$ 13,411,683	13,643,959	0	13,643,959
Accrual Adjustments	(1,000,126)	0		0
<b>ENDING BALANCE</b>	\$ 2,129,291	955,400	(17,508)	937,892

197  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

EXHIBIT "A" CONTINUED

FUND	DIVISION		FUND TYPE	
GAS CONTINGENCY FUND Fund 5205	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 EOY Adj.	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 404,644	624,055		624,055
<b>Revenues</b>				
Miscellaneous Revenues	19,411	14,000		14,000
Operating Transfers In	200,000	300,000	159,542	459,542
<b>Total Revenues</b>	\$ 219,411	314,000	159,542	473,542
<b>Total Resources</b>	\$ 624,055	938,055	159,542	1,097,597
<b>EXPENDITURES</b>				
Gas Contingency	0	200,000		200,000
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 0	200,000	0	200,000
Accrual Adjustments	0	0		0
<b>ENDING BALANCE</b>	\$ 624,055	738,055	159,542	897,597

198  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
	Utilities		Proprietary Fund Enterprise Funds	
Water Operations Fund 5300				
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,819,758	4,320,808		4,320,808
<b>Revenues</b>				
Franchise Fees	27,891	280,274		280,274
Charges for Services	13,642,754	14,403,479	220,000	14,623,479
Intergovernmental	0	0		0
Miscellaneous Revenues	223,934	60,000		60,000
Operating Transfers In	277,129	308,603		308,603
<b>Total Revenues</b>	\$ 14,171,709	15,052,356	220,000	15,272,356
<b>Total Resources</b>	\$ 17,991,467	19,373,164	220,000	19,593,164
<b>EXPENDITURES</b>				
Water Administrative Services	3,856,558	5,371,802	14,256	5,386,058
Ground Water Monitoring	49,182	50,000		50,000
Water Vulnerability Assess	0	105,600		105,600
Water Line Maintenance	2,775,725	3,136,287		3,136,287
Water Production	3,263,967	4,231,057		4,231,057
Laboratory	105,292	153,388		153,388
Pollution Prevention	77,184	84,283		84,283
Water Quality Monitoring	0	35,000		35,000
Water Conservation	90,134	158,397		158,397
Debt Issuance Cost	0	0		0
Bond/Note Principal	832,984	1,000,000		1,000,000
Bond/Note Interest	233,925	275,000		275,000
Operating Transfers Out	2,446,751	3,829,600	100,838	3,930,438
<b>Total Expenditures</b>	\$ 13,731,701	18,430,414	115,094	18,545,508
Accrual Adjustments	61,043	0		0
<b>ENDING BALANCE</b>	\$ 4,320,808	942,751	104,906	1,047,657

199  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
	Utilities		Proprietary Fund Enterprise Funds	
Water Development Fund 5301	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,805,466	1,373,242		1,373,242
<b>Revenues</b>				
Charges for Services	757,891	1,245,000	(220,000)	1,025,000
Miscellaneous Revenues	336,455	210,000		210,000
Operating Transfers In	(1,898,175)	725,000		725,000
<b>Total Revenues</b>	\$ (803,830)	2,180,000	(220,000)	1,960,000
<b>Total Resources</b>	\$ 1,001,636	3,553,242	(220,000)	3,333,242
<b>EXPENDITURES</b>				
Water Administrative Services	55,050	55,050		55,050
Bond/Note Principal	1,463,428	1,500,000		1,500,000
Bond/Note Interest	958,722	1,213,000		1,213,000
Water Master Plan	0	0		0
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 2,477,200	2,768,050	0	2,768,050
Accrual Adjustments	2,848,806	0		0
<b>ENDING BALANCE</b>	\$ 1,373,242	785,192	(220,000)	565,192

200  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
Water Acquisition Fund 5320	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 360,116	273,624		273,624
<b>Revenues</b>				
Charges for Services	558,015	588,000		588,000
Miscellaneous Revenues	38,231	37,955		37,955
Operating Transfers In	98,843	0	100,838	100,838
<b>Total Revenues</b>	\$ 695,089	625,955	100,838	726,793
<b>Total Resources</b>	\$ 1,055,205	899,579	100,838	1,000,417
<b>EXPENDITURES</b>				
Water Administrative Services/Water Rights	0	450,000		450,000
Water Administrative Services	327,990	328,700		328,700
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 327,990	778,700	0	778,700
Accrual Adjustments	(453,591)	0		0
<b>ENDING BALANCE</b>	\$ 273,624	120,879	100,838	221,717

201  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

EXHIBIT "A" CONTINUED

FUND	DIVISION		FUND TYPE	
Water Equipment Repl Reserve Fund 5360	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,121,401	851,710		851,710
<b>Revenues</b>				
Miscellaneous Revenues	42,675	30,000		30,000
Operating Transfers In	0	537,600		537,600
<b>Total Revenues</b>	\$ 42,675	567,600	0	567,600
<b>Total Resources</b>	\$ 1,164,076	1,419,310	0	1,419,310
<b>EXPENDITURES</b>				
Water Line Maintenance	256,420	310,000		310,000
Water Production	55,946	95,000		95,000
Water Pollution Prevention	0	0	8,215	8,215
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 312,366	405,000	8,215	413,215
Accrual Adjustments	0	0		0
<b>ENDING BALANCE</b>	\$ 851,710	1,014,310	(8,215)	1,006,095

202  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
Water EPA Grant Projects Fund 5376	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 0	0		0
<b>Revenues</b>				
Federal Grants	1,437	241,116	1	241,117
Operating Transfers In	0	0		0
<b>Total Revenues</b>	\$ 1,437	241,116	1	241,117
<b>Total Resources</b>	\$ 1,437	241,116	1	241,117
<b>EXPENDITURES</b>				
830A1 - West Mesa Water Devel EPA Grant	1,437	241,116	1	241,117
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 1,437	241,116	1	241,117
Accrual Adjustments	0	0		0
<b>ENDING BALANCE</b>	\$ 0	0	0	0

203  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 3,814,417	4,709,509		4,709,509
<b>Revenues</b>				
Franchise Fees	17,461	212,646		212,646
Charges For Services	10,700,706	10,552,317		10,552,317
Miscellaneous Revenues	216,648	92,000		92,000
Operating Transfers In	219,234	0		0
<b>Total Revenues</b>	\$ 11,154,049	10,856,963	0	10,856,963
<b>Total Resources</b>	\$ 14,968,466	15,566,472	0	15,566,472
<b>EXPENDITURES</b>				
Wastewater Administrative Service	3,248,593	4,115,203	14,094	4,129,297
WasteWater Line Maintenance	1,192,276	1,376,972		1,376,972
Wastewater Jake Hands Treatment Plant Operations	2,171,532	3,279,617		3,279,617
Laboratory	285,551	471,197		471,197
Pollution Prevention	233,564	250,900	(27,385)	223,515
Wastewater West Mesa Treatment Plant	118,625	150,000		150,000
2010 JU Revenue Bond	0	0		0
Bond/Note Principal	721,238	720,000		720,000
Bond/Note Interest	183,338	191,537		191,537
Operating Transfers Out	2,117,544	3,402,444		3,402,444
<b>Total Expenditures</b>	\$ 10,272,262	13,957,870	(13,291)	13,944,579
Accrual Adjustments	13,305	0		0
<b>ENDING BALANCE</b>	\$ 4,709,509	1,608,602	13,291	1,621,893

204  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
Wastewater Equip Repl Reserve Fund 5460	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 1,663,263	1,732,448		1,732,448
<b>Revenues</b>				
Miscellaneous Revenues	69,185	54,000		54,000
Operating Transfers In	0	384,900		384,900
<b>Total Revenues</b>	\$ 69,185	438,900	0	438,900
<b>Total Resources</b>	\$ 1,732,448	2,171,348	0	2,171,348
<b>EXPENDITURES</b>				
WW Line Maintenance	0	86,000		86,000
WW Pollution Prevention	0	0	19,170	19,170
Wastewater Jake Hands Treatment Plant Operations	0	0		0
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 0	86,000	19,170	105,170
Accrual Adjustments	0	0		0
<b>ENDING BALANCE</b>	\$ 1,732,448	2,085,348	(19,170)	2,066,178

205  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
	Utilities		Proprietary Fund Enterprise Funds	
Solid Waste Operations Fund 5500				
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 729,615	1,010,084		1,010,084
<b>Revenues</b>				
Franchise Fees	17,069	184,814		184,814
Charges for Services	11,104,725	11,070,684		11,070,684
Miscellaneous Revenues	84,243	36,000		36,000
Operating Transfers In	616,237	727,790		727,790
<b>Total Revenues</b>	\$ 11,822,274	12,019,288	0	12,019,288
<b>Total Resources</b>	\$ 12,551,889	13,029,372	0	13,029,372
<b>EXPENDITURES</b>				
Utility Administrative Services	14,150	50,000		50,000
Solid Waste Administrative Services	2,905,745	3,296,264		3,296,264
Solid Waste	6,800	0		0
Solid Waste Residential Collections	2,767,954	3,232,384		3,232,384
Solid Waste Commercial Collections	2,856,210	3,158,840		3,158,840
Solid Waste Closure / Post Closure	0	0		0
Solid Waste Yardwaste / Compost	165,907	432,602		432,602
Solid Waste/Shared Services	1,663,750	2,181,875	14,142	2,196,017
Bond / Note Principal	386,572	456,884		456,884
Bond / Note Interest	29,301	69,830		69,830
Operating Transfers Out	0	0		0
<b>Total Expenditures</b>	\$ 10,796,389	12,878,679	14,142	12,892,821
Accrual Adjustments	(745,416)	0		0
<b>ENDING BALANCE</b>	\$ 1,010,084	150,693	(14,142)	136,551

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012-13

FUND	DIVISION			FUND TYPE	
Transit Operations Fund 5920	Utilities			Enterprise	
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Adjustment	2012-13 Adjusted
<b>RESOURCES</b>					
Beginning Balance	\$ 606,601	611,038	667,174		667,174
<b>Revenues</b>					
Charges For Services	620,190	656,825	618,411		618,411
Federal Grants	1,310,302	1,318,641	2,361,898	(396,440)	1,965,458
State Grants	0	0	0		0
Donations & Contributions	0	3,567	3,400		3,400
Miscellaneous Revenues	19,597	1,219	0		0
<b>Total Revenues</b>	<b>1,950,089</b>	<b>1,980,252</b>	<b>2,983,709</b>	<b>(396,440)</b>	<b>2,587,269</b>
<b>Transfers In</b>					
1000 - General Fund	1,262,559	1,333,944	1,383,944		1,383,944
1200 - Vehicle Acquisition	0	44,425	0		0
2171 - Older Americans Act	73,885	0	0		0
2810 - Gas Tax	446,813	530,000	530,000		530,000
<b>Total Transfers In</b>	<b>1,783,257</b>	<b>1,908,369</b>	<b>1,913,944</b>	<b>0</b>	<b>1,913,944</b>
<b>Total Resources</b>	<b>\$ 4,339,947</b>	<b>4,499,659</b>	<b>5,564,827</b>	<b>(396,440)</b>	<b>5,168,387</b>
<b>EXPENDITURES</b>					
Transit Administrative Services	\$ 409,819	411,288	540,423		540,423
Fixed Route	1,991,467	2,057,923	2,129,987	(1,578)	2,128,409
Dial-A-Ride	948,516	1,184,607	1,051,795	(4,800)	1,046,995
Bus Maintenance	352,665	358,426	450,207		450,207
Rideshare / State Highway	0	0	0		0
241S1 FTA - JARC Planning Study	1,233	0	1,728		1,728
241S3 FTA - Bus And Bus Facilities	0	39,754	1,992		1,992
24213 FTA - Architectural and Engineering	0	0	771,875		771,875
61L04 Transit Bus Wash	0	0	64,600		64,600
<b>Total Expenses</b>	<b>3,703,700</b>	<b>4,051,998</b>	<b>5,012,607</b>	<b>(6,378)</b>	<b>5,006,229</b>
<b>Transfer Out</b>					
Transfer to Fund 5921- Intermodal	0	(219,513)	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>(219,513)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 3,703,700</b>	<b>3,832,485</b>	<b>5,012,607</b>	<b>(6,378)</b>	<b>5,006,229</b>
Accrual Adjustments	(25,209)	0	0		0
<b>ENDING BALANCE</b>	<b>\$ 611,038</b>	<b>667,174</b>	<b>552,220</b>	<b>(390,062)</b>	<b>162,158</b>

207  
CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/13

FUND	DIVISION		FUND TYPE	
Clean Community Fund 5931	Utilities		Proprietary Fund Enterprise Funds	
	FY 2011/12 Actual	FY 2012/13 Adopted	2012/13 Adjustment	2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 54,522	105,142	0	105,142
<b>Revenues</b>				
Federal Grants	0	0		0
Operating Transfers In	54,400	54,400	0	54,400
<b>Total Revenues</b>	\$ 54,400	54,400	0	54,400
<b>Total Resources</b>	\$ 108,922	159,542	0	159,542
<b>EXPENDITURES</b>				
CNG Clean Community	3,780	68,393		
Operating Transfers Out	0	0	159,542	159,542
<b>Total Expenditures</b>	\$ 3,780	68,393	159,542	159,542
Accrual Adjustments	0	0		0
<b>ENDING BALANCE</b>	\$ 105,142	91,149	(159,542)	(0)

**CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012/2013**

<b>FUND</b>	<b>DIVISION</b>		<b>FUND TYPE</b>	
<b>Fleet Services Fund 6150</b>	<b>Public Works</b>		<b>Internal Service</b>	
	<b>FY 2011/12 Actual</b>	<b>FY 2012/13 Adopted</b>	<b>FY 2012/13 Adjustment</b>	<b>FY 2012/13 Adjusted</b>
<b>RESOURCES</b>				
Beginning Balance	\$ 434,492	(431,292)		(431,292)
<b>REVENUES</b>				
Motor Pool / Maintenance Charges	2,929,676	3,356,837		3,356,837
Fuel Charges	2,715,511	2,889,000		2,889,000
Interest Revenues	(16,013)	0		0
Miscellaneous Revenues	113,735	120,000		120,000
<b>Total Revenues</b>	\$ 5,742,909	6,365,837	0	6,365,837
<b>TRANSFERS IN</b>				
1000 - General Fund	0	0	1,250,000	1,250,000
6156 - Fleet Equipment Replacement	123,757	0		0
<b>Total Transfers In</b>	\$ 123,757	0	1,250,000	1,250,000
<b>Total Resources</b>	\$ 6,301,158	5,934,545	1,250,000	7,184,545
<b>EXPENDITURES</b>				
Fleet Services	\$ 2,045,044	2,119,671		2,119,671
Cost of Material Sold	1,607,397	1,713,351		1,713,351
Cost of Moter Fuel & Oil	3,051,218	2,843,332		2,843,332
Capital Outlay	0	64,000		64,000
<b>Total Fleet Services</b>	\$ 6,703,659	6,740,354	0	6,740,354
<b>TRANSFERS OUT</b>				0
<b>Total Transfers Out</b>	\$ 0	0	0	0
<b>Total Expenditures</b>	\$ 6,703,659	6,740,354	0	6,740,354
<b>Accrual Adjustment</b>	(28,791)	0	0	0
<b>ENDING BALANCE</b>	\$ (431,292)	(805,809)	1,250,000	444,191

## EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES**  
**ADOPTED BUDGET FY 2012/2013**

FUND	DIVISION		FUND TYPE	
Liability Claims Fund 6340	Legal		Internal Service	
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 4,164,058	3,942,721	1,008,213	4,950,934
<b>REVENUES</b>				
570010 Investment Income	\$ 118,534	80,000	3,000	83,000
570015 Net Incr (Decr) Fair Value Investment	105,771	0		0
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	4,174	0		0
586150 Reimbursement from Fleet Services	55,000	55,000		55,000
592001 Other Reimbursed Expenses	53,551	0		0
<b>Total Revenues</b>	\$ 874,303	672,273	3,000	675,273
<b>Total Resources</b>	\$ 5,038,361	4,614,994	1,011,213	5,626,207
<b>EXPENDITURES</b>				
Operating	\$ 0	4,200	505,000	509,200
Liability Insurance Premiums	645,539	700,000		700,000
General Liability Claims	0	0	80,000	80,000
Liability Claims	209,078	700,000		700,000
<b>Total Expenditures</b>	\$ 854,617	1,404,200	585,000	1,989,200
<b>OTHER FUNDING SOURCES (USES)</b>				
Transfer from Fund 1000 - General	\$ 1,000,000	1,078,000		1,078,000
Transfer from Fund 6360 - General Liability	0	0	548,985	548,985
Transfer from Fund 1010 - Airport Operations	1,577	1,577		1,577
Transfer to Fund 4110 - Public Park Projects	(16,961)	0		0
Transfer to Fund 6360 - Judgments/Liabilities	(500,000)	(500,000)	500,000	0
<b>Total Other Financing Sources (Uses)</b>	\$ 484,616	579,577	1,048,985	1,628,562
<b>Accrual Adjustment</b>	282,574	0	0	0
<b>ENDING BALANCE</b>	4,950,934	3,790,371	1,555,198	5,345,569

## EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES**  
**ADOPTED BUDGET FY 2012/2013**

FUND	DIVISION		FUND TYPE	
	Legal		Internal Service	
Judgments/Liabilities Fund 6360				
	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Adjustment	FY 2012/13 Adjusted
<b>RESOURCES</b>				
Beginning Balance	\$ 310,100	373,991	174,994	548,985
<b>REVENUES</b>				
570010 Investment Income	\$ 9,592	3,000	(3,000)	0
590015 Net Incr (Decr) Fair Value Investment	7,240	0		0
592001 Reimbursed Expense	0	0		0
<b>Total Revenues</b>	\$ 16,832	3,000	(3,000)	0
<b>Total Resources</b>	\$ 326,932	376,991	171,994	548,985
<b>EXPENDITURES</b>				
Legal Services	\$ 196,719	500,000	(500,000)	0
Depositions	1,228	5,000	(5,000)	0
Liability Claims	80,000	80,000	(80,000)	0
<b>Total Expenditures</b>	\$ 277,947	585,000	(585,000)	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from Fund 6340 - Liability Claims	\$ 500,000	500,000	(500,000)	0
Transfer to Fund 6340 - Liability Claims	0	0	(548,985)	(548,985)
<b>Total Other Financing Sources (Uses)</b>	\$ 500,000	500,000	(1,048,985)	(548,985)
<b>ENDING BALANCE</b>	\$ 548,985	291,991	(291,991)	0

CITY OF LAS CRUCES  
ADOPTED BUDGET FY 2012-13

DEPRECIATION SUMMARY	DIVISION			FUND TYPE	
Expense Accounts Object Accounts 761100:761400	Utilities			Proprietary Fiduciary	
	2010-11 Actual	2011-12 Actual	2012-13 Adopted	2012-13 Adjustment	2012-13 Adjusted
<b>DEPRECIATION EXPENDITURES</b>					
5100 - Utilities Shared Services	\$ 23,843	18,282	23,835		23,835
5160 - Shared Services Equipment Replacement Res.	129,392	72,586	85,600		85,600
5200 - Gas Operations	1,852,319	2,051,734	2,068,615		2,068,615
5260 - Gas Equipment Replacement Reserve	217,766	164,503	222,300		222,300
5300 - Water Operations	1,705,629	1,763,274	1,778,120	39,943	1,818,063
5301 - Water Development	360,763	372,808	360,500		360,500
5360 - Water Equipment Replacament Reserve	139,445	145,411	146,100		146,100
5400 - Wastewater Operations	2,068,911	2,131,498	2,150,995		2,150,995
5401 - Wastewater Development	486,245	488,523	485,000		485,000
5420 - Wastewater Reclamation Project	441,314	444,408	446,170		446,170
5460 - Wastewater Equipment Replacement Res.	135,958	119,350	146,500		146,500
5500 - Solid Waste Operations	57,248	76,493	77,975		77,975
5510 - Solid Waste Landfill Closure	0	573	985		985
5560 - Solid Waste Equipment Replacement Res.	784,408	640,660	811,700		811,700
5920 - Transit Operations	547,527	560,973	507,638		507,638
5930 - Alternative Fuels	28,981	28,981	29,100		29,100
5931 - Clean Community Emission	1,414	1,414	37,400		37,400
6140 - Document Services	533	0	0		0
6150 - Fleet Services	79,885	81,354	113,000		113,000
6156 - Fleet Equipment Replacement	6,775	0	0		0
6340 - Liability Cliams	483	426	426		426
8100 - South Central Solid Waste Authority	918,768	733,441	929,398		929,398
8170 - South Central Solid Waste Authority Recycling	228,810	179,712	146,042		146,042
8180 - Community Collection Centers	139,809	151,231	138,555		138,555
8180 - Community Collection Centers	0	0	0		0
8190 - Sunland Park Solid Waste	0	0	52,000		52,000
9410 - MVRDA General Capital Assets	48,403	48,988	0		0
9420 - Metro Narcotics General Capital Assets	119,526	99,482	0		0
9440 - ASCMV General Capital Assets	9,973	13,485	0		0
9800 - RGNGA General Capital Assets	598,392	0	0		0
<b>Total Depreciation Expense</b>	<b>\$ 11,132,520</b>	<b>10,389,590</b>	<b>10,757,954</b>	<b>39,943</b>	<b>10,797,897</b>

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 1000 GENERAL FUND

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPCL SALARY INCR RESERV	12,870	0	12,870	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$12,870</b>	<b>\$0</b>	<b>\$12,870</b>	<b>ADMINISTRATIVE SERVICES</b>
SPCL SALARY INCR RESERV	44,344	0	44,344	To allocate special salary increase reserves to the various departments.
PURCHASED SERVICES GEN	1,944	0	1,944	To Include City Match In FY13 Budget.
<b>TOTAL</b>	<b>\$46,288</b>	<b>\$0</b>	<b>\$46,288</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
SPCL SALARY INCR RESERV	31,256	0	31,256	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$31,256</b>	<b>\$0</b>	<b>\$31,256</b>	<b>COMMUNITY DEVELOPMENT</b>
SPCL SALARY INCR RESERV	30,030	0	30,030	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$30,030</b>	<b>\$0</b>	<b>\$30,030</b>	<b>FINANCIAL SERVICES</b>
SPCL SALARY INCR RESERV	94,796	0	94,796	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$94,796</b>	<b>\$0</b>	<b>\$94,796</b>	<b>FIRE SERVICES</b>
SPCL SALARY INCR RESERV	7,967	0	7,967	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$7,967</b>	<b>\$0</b>	<b>\$7,967</b>	<b>HUMAN RESOURCES</b>
SPCL SALARY INCR RESERV	19,612	0	19,612	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$19,612</b>	<b>\$0</b>	<b>\$19,612</b>	<b>INFORMATION TECHNOLOGY</b>
SPCL SALARY INCR RESERV	7,967	0	7,967	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$7,967</b>	<b>\$0</b>	<b>\$7,967</b>	<b>LEGAL</b>
SPCL SALARY INCR RESERV	17,773	0	17,773	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$17,773</b>	<b>\$0</b>	<b>\$17,773</b>	<b>MUNICIPAL COURT</b>

## Narrative for Proposed End-Year Budget Requests FY 2012-13

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPCL SALARY INCR RESERV	0	524,962	(524,962)	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$0</b>	<b>\$524,962</b>	<b>(\$524,962)</b>	<b>OPERATING RESERVE</b>
SPCL SALARY INCR RESERV	41,903	0	41,903	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$41,903</b>	<b>\$0</b>	<b>\$41,903</b>	<b>PARKS &amp; RECREATION</b>
SPCL SALARY INCR RESERV	184,427	0	184,427	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$184,427</b>	<b>\$0</b>	<b>\$184,427</b>	<b>POLICE SERVICES</b>
SPCL SALARY INCR RESERV	24,260	0	24,260	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$24,260</b>	<b>\$0</b>	<b>\$24,260</b>	<b>PUBLIC WORKS</b>
SPCL SALARY INCR RESERV	7,757	0	7,757	To allocate special salary increase reserves to the various departments.
<b>TOTAL</b>	<b>\$7,757</b>	<b>\$0</b>	<b>\$7,757</b>	<b>TRANSPORTATION SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$526,906</b>	<b>\$524,962</b>	<b>\$1,944</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLEET SERVICES	1,250,000	0	1,250,000	Bring Fleet Fund Balance Out Of The Negative.
<b>TOTAL</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>GENERAL GOVERNMENT</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$1,250,000</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 1200 VEHICLE ACQUISITION FUND

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
STATE SHARED GROSS REC	988,571	0	988,571	Move Balance From Grt Fund Into Vaf To Close Grt Fund.
<b>TOTAL</b>	<b>\$988,571</b>	<b>\$0</b>	<b>\$988,571</b>	<b>TRANSPORTATION</b>
<b>TOTAL TRANSFER IN</b>	<b>\$988,571</b>	<b>\$0</b>	<b>\$988,571</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ROLLING EQUIP INCL TRAIL	36,971	0	36,971	Carryover Budget From Fy 12 Je Done By Accounting.
<b>TOTAL</b>	<b>\$36,971</b>	<b>\$0</b>	<b>\$36,971</b>	<b>POLICE SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,971</b>	<b>\$0</b>	<b>\$36,971</b>	

## 1500 GROSS RECEIPTS TAX INCOME FUND

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
VEHICLE ACQUISITION	988,571	0	988,571	Move Balance From Grt Fund Into Vaf To Close Grt Fund.
<b>TOTAL</b>	<b>\$988,571</b>	<b>\$0</b>	<b>\$988,571</b>	<b>LEGISLATIVE</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$988,571</b>	<b>\$0</b>	<b>\$988,571</b>	

215

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 2173 RETIRED/SENIOR VOLUNTEER PRGM

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
US OLDER AMERICANS ACT	4,198	0	4,198	To Bring Grant Funding To Awarded Amount (\$16,791).
<b>TOTAL</b>	<b>\$4,198</b>	<b>\$0</b>	<b>\$4,198</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$4,198</b>	<b>\$0</b>	<b>\$4,198</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GEN	4,198	0	4,198	To Bring Grant Funding To Awarded Amount (\$16,791).
<b>TOTAL</b>	<b>\$4,198</b>	<b>\$0</b>	<b>\$4,198</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,198</b>	<b>\$0</b>	<b>\$4,198</b>	

## 2412 JUVENILE CITATION PROGRAM

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NM CHILDREN YOUTH & FA	0	182	(182)	To Correctly Reflect Rollover Balances From Period June 2012 Through December 2012 For The Juvenile Citation Program.
<b>TOTAL</b>	<b>\$0</b>	<b>\$182</b>	<b>(\$182)</b>	<b>COMMUNITY DEVELOPMENT</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$182</b>	<b>(\$182)</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
REGULAR PART TIME	0	182	(182)	To Correctly Reflect Rollover Balances From Period June 2012 Through December 2012 For The Juvenile Citation Program.
<b>TOTAL</b>	<b>\$0</b>	<b>\$182</b>	<b>(\$182)</b>	<b>COMMUNITY DEVELOPMENT</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$182</b>	<b>(\$182)</b>	

216

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 2430 SAFE TRAFFIC OPERATIONS PROG

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ROLLING EQUIP INCL TRAIL	161,281	0	161,281	FY12 Expense Moved To FY13 Per External Auditor Request.
<b>TOTAL</b>	<b>\$161,281</b>	<b>\$0</b>	<b>\$161,281</b>	<b>POLICE SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$161,281</b>	<b>\$0</b>	<b>\$161,281</b>	

## 2710 CONVENTION &amp; VISITORS BUREAU

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CONVENTATION CENTER CO	488,271	0	488,271	Reimb Cvb For Furn & Fixtures Purchased In Fy11 Fro Fund 2710 That Could Have Been Paid Out Of Capital Fund.
CONVENTATION CENTER CO	30,341	0	30,341	Transfer Funds From 4024 To 2710 For Fema Flood Zone Certification For Completion Document For Convention Center.
LODGERS TAX FUND	100,000	0	100,000	Increase Transfer To Allow For Cash And A/R When Closing Fund 2820.
<b>TOTAL</b>	<b>\$618,612</b>	<b>\$0</b>	<b>\$618,612</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$618,612</b>	<b>\$0</b>	<b>\$618,612</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL BLDGS CAPITAL O	30,341	0	30,341	Transfer Funds From 4024 To 2710 For Fema Flood Zone Certification For Completion Document For Convention Center.
<b>TOTAL</b>	<b>\$30,341</b>	<b>\$0</b>	<b>\$30,341</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,341</b>	<b>\$0</b>	<b>\$30,341</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
2010 CONV CTR	0	162,440	(162,440)	Remove Transfer From Cvb To Debt Service Now That Fund 4024 Shows Avail Funds.
<b>TOTAL</b>	<b>\$0</b>	<b>\$162,440</b>	<b>(\$162,440)</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$162,440</b>	<b>(\$162,440)</b>	

217

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 2780 GRIGGS WALNUT PLUME REMED

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRNFR TO SHARED SERVICE	0	60,000	(60,000)	Expenses Will Be Directly Billed, This Budget No Longer Needed.
<b>TOTAL</b>	<b>\$0</b>	<b>\$60,000</b>	<b>(\$60,000)</b>	<b>LEGAL</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$60,000</b>	<b>(\$60,000)</b>	

## 2820 LODGERS TAX

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DEC)R FAIR VAL I	5,662	0	5,662	Increase Investment Earnings Budget.
<b>TOTAL</b>	<b>\$5,662</b>	<b>\$0</b>	<b>\$5,662</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$5,662</b>	<b>\$0</b>	<b>\$5,662</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CONV VISITORS BUREAU	100,000	0	100,000	Increase Transfer To Allow For Cash And A/R When Closing Fund 2820.
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>COMMUNITY &amp; CULTURAL SERVICES</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	

## 3280 2010 SSGRT CONVENTION CTR DS

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CONV & VISITOR BUREAU	0	162,440	(162,440)	Remove Transfer From Cvb To Debt Service Now That Fund 4024 Shows Avail Funds.
CONVENTATION CENTER CO	1,023,261	0	1,023,261	To Close Out Debt Service For Convention Center For FY13 With Remaining Funds In Fund 4024.
<b>TOTAL</b>	<b>\$1,023,261</b>	<b>\$162,440</b>	<b>\$860,821</b>	<b>FINANCIAL SERVICES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$1,023,261</b>	<b>\$162,440</b>	<b>\$860,821</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 3616 2007 NMFA FIRE EQPT DEBT SVC

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA EQPT LOAN FND	1,140	0	1,140	To Move Interest From Loan Fund To Debt Service Funds.
<b>TOTAL</b>	<b>\$1,140</b>	<b>\$0</b>	<b>\$1,140</b>	<b>FINANCIAL SERVICES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$1,140</b>	<b>\$0</b>	<b>\$1,140</b>	

## 3623 2008 NMFA PARKING DECK

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA PARKING DECK	2,700	0	2,700	To Close Out To Debt Service.
<b>TOTAL</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$2,700</b>	<b>FINANCIAL SERVICES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$2,700</b>	

## 3625 FIRE APPARATUS NMFA 2010

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA EQPT LOAN FND	13,842	0	13,842	To Move Interest From Loan Fund To Debt Service Funds.
<b>TOTAL</b>	<b>\$13,842</b>	<b>\$0</b>	<b>\$13,842</b>	<b>FINANCIAL SERVICES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$13,842</b>	<b>\$0</b>	<b>\$13,842</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 4024 CONVENTION CENTER PROJECT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL I	17,000	0	17,000	Increase Investment Earnings Budget.
<b>TOTAL</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$17,000</b>	<b>PUBLIC WORKS</b>
<b>TOTAL REVENUES</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$17,000</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GEN	0	198,700	(198,700)	Decrease Project Expenditures.
GENERAL BLDGS CAPITAL O	0	633,728	(633,728)	Decrease Project Expenditures.
<b>TOTAL</b>	<b>\$0</b>	<b>\$832,428</b>	<b>(\$832,428)</b>	<b>PUBLIC WORKS</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$832,428</b>	<b>(\$832,428)</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
2010 CONV CTR	1,023,261	0	1,023,261	To Close Out Debt Service For Convention Center For FY13 With Remaining Funds In Fund 4024.
CONV VISITORS BUREAU	488,271	0	488,271	Reimb Cvb For Furn & Fixtures Purchased In Fy11 Fro Fund 2710 That Could Have Been Paid Out Of Capital Fund.
CONV VISITORS BUREAU	30,341	0	30,341	Transfer Funds From 4024 To 2710 For Fema Flood Zone Certification For Completion Document For Convention Center.
FLOOD CONTROL	14,973	0	14,973	To Close Out Debt Service For Convention Center For FY13 With Remaining Funds In Fund 4024
<b>TOTAL</b>	<b>\$1,556,846</b>	<b>\$0</b>	<b>\$1,556,846</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$1,556,846</b>	<b>\$0</b>	<b>\$1,556,846</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 4027 NMFA PARKING DECK 2009

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DEC) FAIR VAL I	1,117	0	1,117	Increase Investment Earnings Budget.
<b>TOTAL</b>	<b>\$1,117</b>	<b>\$0</b>	<b>\$1,117</b>	<b>PUBLIC WORKS</b>
<b>TOTAL REVENUES</b>	<b>\$1,117</b>	<b>\$0</b>	<b>\$1,117</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA P DECK DEBT SVC	2,700	0	2,700	To Close Out To Debt Service.
<b>TOTAL</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$2,700</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$2,700</b>	

## 4028 2011 GRT FACILITIES PROJECTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL BLDGS CAPITAL O	20,441	0	20,441	Utilizing Fund Balance To Increase Budget To Match Expenses.
LIGHTING	9,260	0	9,260	Utilizing Fund Balance To Increase Budget To Match Expenses.
<b>TOTAL</b>	<b>\$29,701</b>	<b>\$0</b>	<b>\$29,701</b>	<b>PUBLIC WORKS</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,701</b>	<b>\$0</b>	<b>\$29,701</b>	

## 4202 GR REC TAX STREET MAINTENANCE

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRANS FROM IMP DIST 91	37,216	0	37,216	Debt Paid Off By Grt For Imprvement Bonds 1991. Remaining Balance To Fund 4202 Also Funded By Grt For Facility Work.
<b>TOTAL</b>	<b>\$37,216</b>	<b>\$0</b>	<b>\$37,216</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER IN</b>	<b>\$37,216</b>	<b>\$0</b>	<b>\$37,216</b>	

221

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 4205 SPECIAL STREET PROJECTS

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FLOOD CONTROL GENERAL	9,970	0	9,970	Consolidate Philippou Settlement Proceeds Into One Fund.
<b>TOTAL</b>	<b>\$9,970</b>	<b>\$0</b>	<b>\$9,970</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER IN</b>	<b>\$9,970</b>	<b>\$0</b>	<b>\$9,970</b>	

## 4208 STREET IMPROVEMENT DIST 1991

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GRT STREET MTNCE	37,216	0	37,216	Debt Paid Off By Grt For Imprvement Bonds 1991. Remaining Balance To Fund 4202 Also Funded By Grt For Facility Work.
<b>TOTAL</b>	<b>\$37,216</b>	<b>\$0</b>	<b>\$37,216</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$37,216</b>	<b>\$0</b>	<b>\$37,216</b>	

## 4400 FLOOD CONTROL

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CONVENTATION CENTER CO	14,973	0	14,973	To Close Out Debt Service For Convention Center For FY13 With Remaining Funds In Fund 4024
<b>TOTAL</b>	<b>\$14,973</b>	<b>\$0</b>	<b>\$14,973</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER IN</b>	<b>\$14,973</b>	<b>\$0</b>	<b>\$14,973</b>	

## 4401 FLOOD CONTROL GENERAL FUND

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPECIAL ST PROJ	9,970	0	9,970	Consolidate Philippou Settlement Proceeds Into One Fund.
<b>TOTAL</b>	<b>\$9,970</b>	<b>\$0</b>	<b>\$9,970</b>	<b>PUBLIC WORKS</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$9,970</b>	<b>\$0</b>	<b>\$9,970</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 4613 NMFA EQUIPMENT ACQUISITION

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL I	69	0	69	Increase Investment Earnings Budget.
<b>TOTAL</b>	<b>\$69</b>	<b>\$0</b>	<b>\$69</b>	<b>FIRE SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$69</b>	<b>\$0</b>	<b>\$69</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA STREET LOANS DS	1,140	0	1,140	To Move Interest From Loan Fund To Debt Service Funds.
FIRE APPARATUS LOAN	13,842	0	13,842	To Move Interest From Loan Fund To Debt Service Funds.
<b>TOTAL</b>	<b>\$14,982</b>	<b>\$0</b>	<b>\$14,982</b>	<b>FIRE SERVICES</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$14,982</b>	<b>\$0</b>	<b>\$14,982</b>	

## 5200 GAS OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRNFR TO SHARED SERVICE	17,508	0	17,508	Balance Shared Services Fund After Adjustments.
<b>TOTAL</b>	<b>\$17,508</b>	<b>\$0</b>	<b>\$17,508</b>	<b>UTILITY SERVICES - GAS</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,508</b>	<b>\$0</b>	<b>\$17,508</b>	

## 5205 GAS CONTINGENCY FUND

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLEAN COMMUNITIE	159,542	0	159,542	Transfer Fund Balance From 5931 - Clean Community. Fund Is Closing.
<b>TOTAL</b>	<b>\$159,542</b>	<b>\$0</b>	<b>\$159,542</b>	<b>UTILITY SERVICES - GAS CONTINGENCY</b>
<b>TOTAL TRANSFER IN</b>	<b>\$159,542</b>	<b>\$0</b>	<b>\$159,542</b>	

223

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 5300 WATER OPERATIONS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER DIF RATE RIDER	220,000	0	220,000	Budget And Actuals Will Be Moved In From 5301 To Better Track Diffr.
<b>TOTAL</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$220,000</b>	<b>WATER SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$220,000</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRNFR TO SHARED SERVICE	14,256	0	14,256	Balance Shared Services Fund After Adjustments.
<b>TOTAL</b>	<b>\$14,256</b>	<b>\$0</b>	<b>\$14,256</b>	<b>UTILITY SERVICES - WATER</b>
DEPRECIATION EXPENSE	39,943	0	39,943	To Capitalize Landscape Project Costs. Will Request Reclasp For Associated Budget.
<b>TOTAL</b>	<b>\$39,943</b>	<b>\$0</b>	<b>\$39,943</b>	<b>WATER SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$54,199</b>	<b>\$0</b>	<b>\$54,199</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER RTS ACQUISIT	100,838	0	100,838	Loan Repayment To Fund 5320, Was Inadvertantly Left Out During Fy '13 Budget Process.
<b>TOTAL</b>	<b>\$100,838</b>	<b>\$0</b>	<b>\$100,838</b>	<b>UTILITY SERVICES - WATER</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$100,838</b>	<b>\$0</b>	<b>\$100,838</b>	

## 5301 WATER DEVELOPMENT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER DIF RATE RIDER	0	220,000	(220,000)	Moving Budget And Actuals To Fund 5300, Will Also Ask For Adjustment For Fy '14 Budget.
<b>TOTAL</b>	<b>\$0</b>	<b>\$220,000</b>	<b>(\$220,000)</b>	<b>WATER DEVELOPMENT SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$220,000</b>	<b>(\$220,000)</b>	

224

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 5320 WATER ACQUISITION

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WATER FUND	100,838	0	100,838	Loan Repayment From Fund 5300.
<b>TOTAL</b>	<b>\$100,838</b>	<b>\$0</b>	<b>\$100,838</b>	<b>UTILITY SERVICES - WATER ACQUISITION</b>
<b>TOTAL TRANSFER IN</b>	<b>\$100,838</b>	<b>\$0</b>	<b>\$100,838</b>	

## 5360 WATER EQUIPMENT REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR EQUIPMENT	8,215	0	8,215	Asset Was Expensed. Budget Transfer Requested To Capitalize Asset. Reclass Will Be Sent To Move Expenses Out Of 54548100-710900 After Adjustment Occurs. Will Capitalize In 53538980 & 54548570.
<b>TOTAL</b>	<b>\$8,215</b>	<b>\$0</b>	<b>\$8,215</b>	<b>WATER SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,215</b>	<b>\$0</b>	<b>\$8,215</b>	

## 5376 WATER EPA GRANT PROJECTS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
US ENVIRON PROT AGENCY	1	0	1	To Close Out Grant For West Mesa Water Project.
<b>TOTAL</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>WATER SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
UTILITIES INFRASTRUCTURE	1	0	1	To Close Out Grant For West Mesa Water Project.
<b>TOTAL</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>WATER SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 5400 WASTEWATER OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PROFESSIONAL & TECHNICA	0	27,385	(27,385)	Asset Was Expensed. Budget Transfer Requested To Capitalize Asset. Reclass Will Be Sent To Move Expenses Out Of 54548100-710900 After Adjustment Occurs. Will Capitalize In 53538980 & 54548570.
<b>TOTAL</b>	<b>\$0</b>	<b>\$27,385</b>	<b>(\$27,385)</b>	<b>UTILITY SERVICES</b>
TRNFR TO SHARED SERVICE	14,094	0	14,094	Balance Shared Services Fund After Adjustments.
<b>TOTAL</b>	<b>\$14,094</b>	<b>\$0</b>	<b>\$14,094</b>	<b>UTILITY SERVICES - WASTEWATER</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,094</b>	<b>\$27,385</b>	<b>(\$13,291)</b>	

## 5460 WASTEWATER EQUIP REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR EQUIPMENT	19,170	0	19,170	Asset Was Expensed. Budget Transfer Requested To Capitalize Asset. Reclass Will Be Sent To Move Expenses Out Of 54548100-710900 After Adjustment Occurs. Will Capitalize In 53538980 & 54548570.
<b>TOTAL</b>	<b>\$19,170</b>	<b>\$0</b>	<b>\$19,170</b>	<b>UTILITY SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,170</b>	<b>\$0</b>	<b>\$19,170</b>	

## 5500 SOLID WASTE OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
TRNFR TO SHARED SERVICE	14,142	0	14,142	Balance Shared Services Fund After Adjustments.
<b>TOTAL</b>	<b>\$14,142</b>	<b>\$0</b>	<b>\$14,142</b>	<b>UTILITY SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,142</b>	<b>\$0</b>	<b>\$14,142</b>	

226

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 5920 TRANSIT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FED TRANSPORTATION ADM	0	396,440	(396,440)	This Funding Does Not Exist. This Grant Was Used In Fy12.
<b>TOTAL</b>	<b>\$0</b>	<b>\$396,440</b>	<b>(\$396,440)</b>	<b>TRANSPORTATION SERVICES</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$396,440</b>	<b>(\$396,440)</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
COMPUTER SOFTWARE MAI	0	4,800	(4,800)	These Were Not Requested In FY13. Should Be Zeroed Out.
MEDICAL SERVICES	0	513	(513)	These Were Not Requested In FY13. Should Be Zeroed Out.
UNIFORMS & SAFETY WEAR	0	1,065	(1,065)	These Were Not Requested In FY13. Should Be Zeroed Out.
<b>TOTAL</b>	<b>\$0</b>	<b>\$6,378</b>	<b>(\$6,378)</b>	<b>TRANSPORTATION SERVICES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$6,378</b>	<b>(\$6,378)</b>	

## 5931 CLEAN COMMUNITY EMISSION

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GAS CONTINGENCY FUND	0	159,542	(159,542)	Transfer Fund Balance To Fund 5205. Fund 5931 Is Closing.
<b>TOTAL</b>	<b>\$0</b>	<b>\$159,542</b>	<b>(\$159,542)</b>	<b>TRANSPORTATION SERVICES</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$159,542</b>	<b>(\$159,542)</b>	

## 6150 FLEET SERVICES

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL FUND	1,250,000	0	1,250,000	Bring Fleet Fund Balance Out Of The Negative.
<b>TOTAL</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$1,250,000</b>	<b>TRANSPORTATION SERVICES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$1,250,000</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 6340 LIABILITY CLAIMS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL I	3,000	0	3,000	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL REVENUES</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>	

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL LIABILITY CLAIMS	548,985	0	548,985	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$548,985</b>	<b>\$0</b>	<b>\$548,985</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$548,985</b>	<b>\$0</b>	<b>\$548,985</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
OTHER CONTRACTED LEGA	500,000	0	500,000	To Combine General Liability Claims Fund Into Liability Fund.
GENERAL LIABILITY CLAIMS	80,000	0	80,000	To Combine General Liability Claims Fund Into Liability Fund.
DEPOSITIONS	5,000	0	5,000	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$585,000</b>	<b>\$0</b>	<b>\$585,000</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$585,000</b>	<b>\$0</b>	<b>\$585,000</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GEN LIAB/JUDGMENTS	0	500,000	(500,000)	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$500,000)</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$500,000)</b>	

## Narrative for Proposed End-Year Budget Requests FY 2012-13

## 6360 GENERAL LIABILITY

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DEC) FAIR VAL I	0	3,000	(3,000)	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$0</b>	<b>\$3,000</b>	<b>(\$3,000)</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$3,000</b>	<b>(\$3,000)</b>	

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LIABILITY CLAIMS FUND	0	500,000	(500,000)	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$500,000)</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL TRANSFER IN</b>	<b>\$0</b>	<b>\$500,000</b>	<b>(\$500,000)</b>	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
OTHER CONTRACTED LEGA	0	500,000	(500,000)	To Combine General Liability Claims Fund Into Liability Fund.
DEPOSITIONS	0	5,000	(5,000)	To Combine General Liability Claims Fund Into Liability Fund.
LIABILITY CLAIMS	0	80,000	(80,000)	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$0</b>	<b>\$585,000</b>	<b>(\$585,000)</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$585,000</b>	<b>(\$585,000)</b>	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LIABILITY CLAIMS FUND	548,985	0	548,985	To Combine General Liability Claims Fund Into Liability Fund.
<b>TOTAL</b>	<b>\$548,985</b>	<b>\$0</b>	<b>\$548,985</b>	<b>HUMAN RESOURCES</b>
<b>TOTAL TRANSFER OUT</b>	<b>\$548,985</b>	<b>\$0</b>	<b>\$548,985</b>	