

# City of Las Cruces<sup>®</sup>

PEOPLE HELPING PEOPLE

## Council Action and Executive Summary

Item # 14 Ordinance/Resolution# 14-201

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

For Meeting of June 16, 2014  
(Adoption Date)

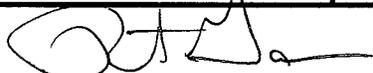
Please check box that applies to this item:

QUASI JUDICIAL       LEGISLATIVE       ADMINISTRATIVE

**TITLE:** A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2013/2014 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 2013/2014 budget.

|   |   |                                      |
|---|---|--------------------------------------|
| <b>COUNCIL DISTRICT: ALL</b>                            |   |                                      |
| <b><u>Drafter/Staff Contact:</u></b><br>Richard Gebhart | <b><u>Department/Section:</u></b><br>Administration/OMB                             | <b><u>Phone:</u></b><br>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 2013/2014.

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 2013/2014 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:   |
|                                      | Budget Adjustment Attached | <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 FY14. |
|                                      | No                         | <input type="checkbox"/>                                 | There is no new revenue generated by this action.                      |
|                                      |                            |  |  |

**BUDGET NARRATIVE**

\*Refer to Exhibit "A", Fiscal Year 2013/2014 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 2013/2014 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. 14-201**

**A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2013/2014 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, 2013, through June 30, 2014. The adjustments are necessary due to revenue and expenditure variances for Fiscal Year 2013/2014; and

**WHEREAS**, it is in the best interest of the City of Las Cruces that the end-of-year Budget Adjustment for Fiscal Year 2013/2014 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 2013/2014 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 \_\_\_\_\_, 2014.

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 Levatino: \_\_\_\_\_

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                              | DIVISION                 |                    | FUND TYPE             |                     |
|-----------------------------------|--------------------------|--------------------|-----------------------|---------------------|
| General Fund<br>Fund 1000         | Government               |                    | General Funds         |                     |
|                                   | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                  |                          |                    |                       |                     |
| Beginning Balance                 | \$ 20,618,146            | 19,159,489         | 0                     | 19,159,489          |
| <b>Revenues</b>                   |                          |                    |                       |                     |
| Gross Receipts Tax                | 24,216,868               | 62,284,000         |                       | 62,284,000          |
| Property Taxes                    | 9,861,432                | 9,947,385          |                       | 9,947,385           |
| Payment In Lieu of Property Tax   | 754,203                  | 784,640            |                       | 784,640             |
| Franchise Fees                    | 2,691,014                | 2,833,853          |                       | 2,833,853           |
| Payment In Lieu of Franchise Fees | 1,136,736                | 1,216,800          |                       | 1,216,800           |
| Licenses, Fees & Permits          | 1,746,462                | 1,574,955          |                       | 1,574,955           |
| Fines & Forfeitures               | 741,164                  | 768,820            |                       | 768,820             |
| Administrative Transfers          | 2,946,156                | 3,124,106          |                       | 3,124,106           |
| All Other Revenues                | (53,779)                 | 842,901            |                       | 842,901             |
| Operating Transfers In            | 42,299,014               | 2,750,246          | 1                     | 2,750,247           |
| <b>Total Revenues</b>             | <b>88,289,250</b>        | <b>88,798,689</b>  | <b>1</b>              | <b>88,798,690</b>   |
| <b>TOTAL RESOURCES</b>            | <b>\$ 108,907,396</b>    | <b>107,958,178</b> | <b>1</b>              | <b>107,958,179</b>  |
| <b>Expenditures</b>               |                          |                    |                       |                     |
| Legislative                       | 734,950                  | 850,776            |                       | 850,776             |
| Judicial                          | 1,113,726                | 1,618,760          |                       | 1,618,760           |
| Administration                    | 2,949,824                | 3,102,670          |                       | 3,102,670           |
| Legal                             | 1,181,505                | 1,449,185          |                       | 1,449,185           |
| Human Resources                   | 929,645                  | 1,101,296          |                       | 1,101,296           |
| Financial Services                | 2,750,911                | 3,129,835          |                       | 3,129,835           |
| Information Technology            | 3,697,494                | 3,856,411          |                       | 3,856,411           |
| Transportation                    | 4,721,569                | 5,324,166          |                       | 5,324,166           |
| Parks & Recreation                | 7,902,145                | 9,692,498          |                       | 9,692,498           |
| Community Development             | 2,770,678                | 3,564,097          | (76,405)              | 3,487,692           |
| Community & Cultural Services     | 5,249,293                | 5,599,277          |                       | 5,599,277           |
| Public Works                      | 5,440,724                | 5,904,317          | (238,957)             | 5,665,360           |
| Las Cruces Police Department      | 19,837,211               | 22,722,000         |                       | 22,722,000          |
| Las Cruces Fire Department        | 9,708,710                | 9,986,350          |                       | 9,986,350           |
| Legislative Reserve               | 1,572,605                | 2,760,948          |                       | 2,760,948           |
| Operating Transfers Out           | 13,035,233               | 11,872,994         | 238,957               | 12,111,951          |
| <b>Total Expenditures</b>         | <b>\$ 83,596,223</b>     | <b>92,535,580</b>  | <b>(76,405)</b>       | <b>92,459,175</b>   |
| Accrual Adjustments               | (6,151,684)              | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>             | <b>\$ 19,159,489</b>     | <b>15,422,598</b>  | <b>76,406</b>         | <b>15,499,004</b>   |
| <b>Required Reserve:</b>          |                          |                    |                       |                     |
| State Required 1/12th             | 6,966,352                | 7,711,298          | (6,367)               | 7,704,931           |
| Local CLC 1/12th                  | 6,966,352                | 7,711,298          | (6,367)               | 7,704,931           |
| <b>UN-RESERVED BALANCE</b>        | <b>\$ 5,226,785</b>      | <b>2</b>           | <b>89,140</b>         | <b>89,142</b>       |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                              | DIVISION                 |                    | FUND TYPE             |                     |
|-----------------------------------|--------------------------|--------------------|-----------------------|---------------------|
|                                   | Public Works             |                    | General Funds         |                     |
| Engineering Services<br>Fund 1005 | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                  |                          |                    |                       |                     |
| Beginning Balance                 | \$ 126,724               | 63,657             | 0                     | 63,657              |
| <b>Revenues</b>                   |                          |                    |                       |                     |
| Intergovernmental                 | 774,693                  | 1,176,183          |                       | 1,176,183           |
| Miscellaneous Revenues            | 395,560                  | 5,000              |                       | 5,000               |
| Operating Transfers In            | 1,793,457                | 2,570,801          | (514,516)             | 2,056,285           |
| <b>Total Revenues</b>             | <u>2,963,710</u>         | <u>3,751,984</u>   | <u>(514,516)</u>      | <u>3,237,468</u>    |
| <b>TOTAL RESOURCES</b>            | <u>\$ 3,090,434</u>      | <u>3,815,641</u>   | <u>(514,516)</u>      | <u>3,301,125</u>    |
| <b>Expenditures</b>               |                          |                    |                       |                     |
| Public Works                      | 3,090,437                | 3,769,875          | (468,750)             | 3,301,125           |
| Operating Transfers Out           | 0                        | 0                  |                       | 0                   |
| <b>Total Expenditures</b>         | <u>\$ 3,090,437</u>      | <u>3,769,875</u>   | <u>(468,750)</u>      | <u>3,301,125</u>    |
| Accrual Adjustments               | 63,660                   | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>             | <u>\$ 63,657</u>         | <u>45,766</u>      | <u>(45,766)</u>       | <u>0</u>            |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                             | DIVISION                 |                    | FUND TYPE             |                     |
|----------------------------------|--------------------------|--------------------|-----------------------|---------------------|
| Vehicle Acquisition<br>Fund 1200 | Government               |                    | General Funds         |                     |
|                                  | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                 |                          |                    |                       |                     |
| Beginning Balance                | \$ 4,923,355             | 5,144,138          | 1,357,124             | 6,501,262           |
|                                  |                          | 0                  | 0                     | 0                   |
| <b>Revenues</b>                  |                          |                    |                       |                     |
| Charges For Services             | 0                        | 0                  |                       | 0                   |
| Miscellaneous Revenues           | (225,600)                | 60,000             |                       | 60,000              |
| Federal Grants                   | 0                        | 0                  |                       | 0                   |
| State Grants                     | 0                        | 0                  |                       | 0                   |
| Operating Transfers In           | 3,865,563                | 286,538            | 356,541               | 643,079             |
| <b>Total Revenues</b>            | <u>3,639,963</u>         | <u>346,538</u>     | <u>356,541</u>        | <u>703,079</u>      |
| <b>TOTAL RESOURCES</b>           | <u>\$ 8,563,318</u>      | <u>5,490,676</u>   | <u>1,713,665</u>      | <u>7,204,341</u>    |
| <b>Expenditures</b>              |                          |                    |                       |                     |
| Administration                   | 1,698                    | 86,047             |                       | 86,047              |
| Facilities                       | 0                        | 0                  |                       | 0                   |
| Transportation                   | 0                        | 882,525            |                       | 882,525             |
| Parks & Recreation               | 131,407                  | 210,345            |                       | 210,345             |
| Community & Cultural Services    | 0                        | 47,250             |                       | 47,250              |
| Public Works                     | 0                        | 29,790             |                       | 29,790              |
| Las Cruces Police Department     | 1,532,157                | 390,542            |                       | 390,542             |
| Las Cruces Fire Department       | 0                        | 826,875            |                       | 826,875             |
| Operating Transfers Out          | 716,356                  | 1,087,298          |                       | 1,087,298           |
| <b>Total Expenditures</b>        | <u>\$ 2,381,618</u>      | <u>3,560,672</u>   | <u>0</u>              | <u>3,560,672</u>    |
| Accrual Adjustments              | 319,562                  | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>            | <u>\$ 6,501,262</u>      | <u>1,930,004</u>   | <u>1,713,665</u>      | <u>3,643,669</u>    |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                            | DIVISION                 |                    | FUND TYPE             |                     |
|---------------------------------|--------------------------|--------------------|-----------------------|---------------------|
|                                 | Government               |                    | General Funds         |                     |
| GRT Income<br>Fund 1500         | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                |                          |                    |                       |                     |
| Beginning Balance               | \$ 989,306               | 1,501,321          | 1                     | 1,501,322           |
| <b>Revenues</b>                 |                          |                    |                       |                     |
| Gross Receipts Tax              | 11,080,626               | 0                  |                       | 0                   |
| State Shared Gross Receipts Tax | 27,440,073               | 0                  |                       | 0                   |
| Operating Transfers In          | 0                        | 0                  |                       | 0                   |
| <b>Total Revenues</b>           | <u>38,520,699</u>        | <u>0</u>           | <u>0</u>              | <u>0</u>            |
| <b>TOTAL RESOURCES</b>          | <u>\$ 39,510,005</u>     | <u>1,501,321</u>   | <u>1</u>              | <u>1,501,322</u>    |
| <b>Expenditures</b>             |                          |                    |                       |                     |
| Operating Transfers Out         | 46,038,600               | 1,501,321          | 1                     | 1,501,322           |
| <b>Total Expenditures</b>       | <u>\$ 46,038,600</u>     | <u>1,501,321</u>   | <u>1</u>              | <u>1,501,322</u>    |
| Accrual Adjustments             | 8,029,916                | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>           | <u>\$ 1,501,321</u>      | <u>0</u>           | <u>0</u>              | <u>0</u>            |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                       | DIVISION                      |                    | FUND TYPE             |                     |
|--|-------------------------------|--------------------|-----------------------|---------------------|
|  | Community & Cultural Services |                    | Special Revenue Funds |                     |
| Older Americans Act<br>Fund 2171           |                               |                    |                       |                     |
|  | 2012-13<br>Prelim. Actual     | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                           |                               |                    |                       |                     |
| Beginning Balance                          | \$ 63,594                     | 0                  |                       | 0                   |
| <b>Revenues</b>                            |                               |                    |                       |                     |
| Charges For Services                       | 200,251                       | 209,500            | (6,217)               | 203,283             |
| Miscellaneous Revenues                     | 0                             | 0                  |                       | 0                   |
| Federal Grants                             | 194,431                       | 194,836            | (13,843)              | 180,993             |
| State Grants                               | 359,025                       | 401,740            |                       | 401,740             |
| Operating Transfers In                     | 0                             | 0                  |                       | 0                   |
| <b>Total Revenues</b>                      | <u>753,707</u>                | <u>806,076</u>     | <u>(20,060)</u>       | <u>786,016</u>      |
| <b>TOTAL RESOURCES</b>                     | <u>\$ 817,301</u>             | <u>806,076</u>     | <u>(20,060)</u>       | <u>786,016</u>      |
| <b>Expenditures</b>                        |                               |                    |                       |                     |
| Community & Cultural Services              |                               |                    |                       |                     |
| 30600 - NCNMEDD AAA Meals/Transp Title III | 817,282                       | 0                  |                       | 0                   |
| 3060A - Congregate Meals Program           | 0                             | 0                  |                       | 0                   |
| 3060B - Home Delivered                     | 0                             | 0                  |                       | 0                   |
| 3060C - Health Promotion                   | 0                             | 0                  |                       | 0                   |
| 3060D - Home Care                          | 0                             | 0                  |                       | 0                   |
| 3060F - Senior Caregiver                   | 0                             | 0                  |                       | 0                   |
| 3060G - Grandparent Support                | 0                             | 0                  |                       | 0                   |
| 3060H - Dial-A-Ride Program                | 0                             | 0                  |                       | 0                   |
| 3060J - Case Management                    | 0                             | 0                  |                       | 0                   |
| 3614A - Congregate IIIC I                  | 0                             | 349,945            |                       | 349,945             |
| 3614B - Home Delivered IIIC2               | 0                             | 318,275            |                       | 318,275             |
| 3614C - Health Promotion IIID              | 0                             | 30,000             | (20,060)              | 9,940               |
| 3614D - Home Care                          | 0                             | 49,389             |                       | 49,389              |
| 3614F - Caregiver Support IIIE             | 0                             | 53,967             |                       | 53,967              |
| 3614G - Grandparents                       | 0                             | 4,500              |                       | 4,500               |
| Operating Transfers Out                    | 0                             | 0                  |                       | 0                   |
| <b>Total Expenditures</b>                  | <u>\$ 817,282</u>             | <u>806,076</u>     | <u>(20,060)</u>       | <u>786,016</u>      |
| Accrual Adjustments                        | (19)                          | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                      | <u>\$ 0</u>                   | <u>0</u>           | <u>0</u>              | <u>0</u>            |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION                  |                    | FUND TYPE             |                     |
|---|---------------------------|--------------------|-----------------------|---------------------|
| Juvenile Citation Program<br>Fund 2412      | Community Development     |                    | Special Revenue Funds |                     |
|   | 2012-13<br>Prelim. Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                            |                           |                    |                       |                     |
| Beginning Balance                           | \$ (0)                    | 0                  |                       | 0                   |
| <b>Revenues</b>                             |                           |                    |                       |                     |
| State Grants                                | 256.582                   | 296.256            | 1.144                 | 297.400             |
| Operating Transfers In                      | 0                         | 0                  |                       | 0                   |
| <b>Total Revenues</b>                       | 256.582                   | 296.256            | 1.144                 | 297.400             |
| <b>TOTAL RESOURCES</b>                      | \$ 256.582                | 296.256            | 1.144                 | 297.400             |
| <b>Expenditures</b>                         |                           |                    |                       |                     |
| Community Development                       | 0                         | 0                  |                       | 0                   |
| 15001 - Juvenile Citation CYF 2008          | 63.853                    | 0                  |                       | 0                   |
| 15002 - Juvenile Citation CYF 2008 Dream Ce | 40.421                    | 0                  |                       | 0                   |
| 15003 - Juvenile Citation CYF 2008 Dmc      | 0                         | 0                  |                       | 0                   |
| 15004 - Juvenile Citation Continuum Coord   | 721                       | 0                  |                       | 0                   |
| 150A1 - Juvenile Citation Of CYF 2013       | 95.905                    | 0                  |                       | 0                   |
| 150A2 - Juvenile Citation CYF 2013 Dream Ce | 52.304                    | 0                  |                       | 0                   |
| 150A4 - Juvenile Citation Cont Coord 2013   | 3.379                     | 0                  |                       | 0                   |
| 150B1 - Juvenile Citation CYF 2014 Dream Ce | 0                         | 191,136            | 1,144                 | 192.280             |
| 150B2 - Juvenile Citation CYF 2014          | 0                         | 105.120            |                       | 105.120             |
| Operating Transfers Out                     | 0                         | 0                  |                       | 0                   |
| <b>Total Expenditures</b>                   | \$ 256.583                | 296.256            | 1.144                 | 297.400             |
| Accrual Adjustments                         | 0                         | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                       | \$ (1)                    | 0                  | 0                     | 0                   |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                       | DIVISION                    |                    | FUND TYPE             |                     |
|--|-----------------------------|--------------------|-----------------------|---------------------|
| Street Maintenance Operations<br>Fund 2600 | Transportation/Public Works |                    | Special Revenue Funds |                     |
|  | 2012-13<br>Prelim. Actual   | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                           |                             |                    |                       |                     |
| Beginning Balance                          | \$ 532.362                  | 396.406            | 0                     | 396.406             |
| <b>Revenues</b>                            |                             |                    |                       |                     |
| Gross Receipts Tax                         | 1,098.281                   | 6,626.000          |                       | 6,626.000           |
| Miscellaneous Revenues                     | (14,932)                    | 1,000              |                       | 1,000               |
| Operating Transfers In                     | 450,000                     | 0                  | 99,327                | 99,327              |
| <b>Total Revenues</b>                      | 1,533,349                   | 6,627,000          | 99,327                | 6,726,327           |
| <b>TOTAL RESOURCES</b>                     | \$ 2,065,711                | 7,023,406          | 99,327                | 7,122,733           |
| <b>Expenditures</b>                        |                             |                    |                       |                     |
| Transportation                             | 587.022                     | 824.593            |                       | 824.593             |
| Public Works                               | 47,569                      | 2,966,640          | (1,938,000)           | 1,028,640           |
| Operating Transfers Out                    | 0                           | 3,232,173          | 1,938,000             | 5,170,173           |
| <b>Total Expenditures</b>                  | \$ 634,591                  | 7,023,406          | 0                     | 7,023,406           |
| Accrual Adjustments                        | 0                           | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                      | \$ 1,431,120                | 0                  | 99,327                | 99,327              |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                  | DIVISION                    |                    | FUND TYPE             |                     |
|---------------------------------------|-----------------------------|--------------------|-----------------------|---------------------|
| Flood Control Operations<br>Fund 2650 | Transportation/Public Works |                    | Special Revenue Funds |                     |
|                                       | 2012-13<br>Prelim. Actual   | 2013-14<br>Adopted | Adjustment            | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                      |                             |                    |                       |                     |
| Beginning Balance                     | \$ 0                        | 193,200            |                       | 193,200             |
| <b>Revenues</b>                       |                             |                    |                       |                     |
| Property Taxes                        | 152,957                     | 4,112,696          |                       | 4,112,696           |
| Miscellaneous Revenues                | (3,644)                     | 3,000              |                       | 3,000               |
| Operating Transfers In                | 800,000                     | 0                  |                       | 0                   |
| <b>Total Revenues</b>                 | 949,313                     | 4,115,696          | 0                     | 4,115,696           |
| <b>TOTAL RESOURCES</b>                | \$ 949,313                  | 4,308,896          | 0                     | 4,308,896           |
| <b>Expenditures</b>                   |                             |                    |                       |                     |
| Transportation                        | 749,254                     | 793,818            |                       | 793,818             |
| Public Works                          | 11,430                      | 238,690            | (32,000)              | 206,690             |
| Operating Transfers Out               | 0                           | 2,767,995          | 32,000                | 2,799,995           |
| <b>Total Expenditures</b>             | \$ 760,684                  | 3,800,503          | 0                     | 3,800,503           |
| Accrual Adjustments                   | 0                           | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                 | \$ 188,629                  | 508,393            | 0                     | 508,393             |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION                        |                    | FUND TYPE             |                     |
|---|---------------------------------|--------------------|-----------------------|---------------------|
| Convention and Visitors Bureau<br>Fund 2710 | Community and Cultural Services |                    | Special Revenue Funds |                     |
|   | 2012-13<br>Prelim. Actual       | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                            |                                 |                    |                       |                     |
| Beginning Balance                           | \$ 2,581,984                    | 3,460,369          | (608,886)             | 2,851,483           |
| <b>Revenues</b>                             |                                 |                    |                       |                     |
| Lodgers Tax                                 | 188,721                         | 2,010,479          |                       | 2,010,479           |
| Charges For Services                        | 2,445                           | 3,500              |                       | 3,500               |
| Miscellaneous Revenues                      | (100,350)                       | 30,000             |                       | 30,000              |
| State Grants                                | (4,900)                         | 0                  |                       | 0                   |
| Operating Transfers In                      | 2,493,737                       | 0                  |                       | 0                   |
| <b>Total Revenues</b>                       | <u>2,579,653</u>                | <u>2,043,979</u>   | <u>0</u>              | <u>2,043,979</u>    |
| <b>TOTAL RESOURCES</b>                      | <u>\$ 5,161,637</u>             | <u>5,504,348</u>   | <u>(608,886)</u>      | <u>4,895,462</u>    |
| <b>Expenditures</b>                         |                                 |                    |                       |                     |
| Community Development                       | 0                               | 0                  |                       | 0                   |
| Community & Cultural Services               | 1,798,542                       | 2,556,269          | 26,000                | 2,582,269           |
| 30631 - NM Tourism Department Grant         | 0                               | 0                  |                       | 0                   |
| 60503 - Las Cruces Convention Center-NMFA   | 0                               | 30,341             |                       | 30,341              |
| Operating Transfers Out                     | 50,439                          | 50,262             |                       | 50,262              |
| <b>Total Expenditures</b>                   | <u>\$ 1,848,981</u>             | <u>2,636,872</u>   | <u>26,000</u>         | <u>2,662,872</u>    |
| Accrual Adjustments                         | <u>(461,173)</u>                | <u>0</u>           | <u>0</u>              | <u>0</u>            |
| <b>ENDING BALANCE</b>                       | <u>\$ 2,851,483</u>             | <u>2,867,476</u>   | <u>(634,886)</u>      | <u>2,232,590</u>    |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                | DIVISION                      |                    | FUND TYPE             |                     |
|-------------------------------------|-------------------------------|--------------------|-----------------------|---------------------|
| Convention Center Fees<br>Fund 2825 | Community & Cultural Services |                    | Special Revenue Funds |                     |
|                                     | 2012-13<br>Prelim. Actual     | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                    |                               |                    |                       |                     |
| Beginning Balance                   | \$ 110,347                    | 130,029            |                       | 130,029             |
| <b>Revenues</b>                     |                               |                    |                       |                     |
| Convention Center Fee               | 1,256,212                     | 1,313,666          |                       | 1,313,666           |
| Miscellaneous Revenues              | (972)                         | 0                  |                       | 0                   |
| Operating Transfers In              | 0                             | 0                  |                       | 0                   |
| <b>Total Revenues</b>               | 1,255,240                     | 1,313,666          | 0                     | 1,313,666           |
| <b>TOTAL RESOURCES</b>              | \$ 1,365,587                  | 1,443,695          | 0                     | 1,443,695           |
| <b>Expenditures</b>                 |                               |                    |                       |                     |
| Operating Transfers Out             | 1,237,071                     | 345,408            | 288,225               | 633,633             |
| <b>Total Expenditures</b>           | \$ 1,237,071                  | 345,408            | 288,225               | 633,633             |
| Accrual Adjustments                 | 1,513                         | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>               | \$ 130,029                    | 1,098,287          | (288,225)             | 810,062             |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND   | DIVISION          |                    | FUND TYPE             |                     |
|--|-------------------|--------------------|-----------------------|---------------------|
| 2010B Municipal GRT Flood Control<br>Fund 3277 | Government        |                    | Debt Service          |                     |
|  | 2012-13<br>Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                               |                   |                    |                       |                     |
| Beginning Balance                              | \$ 304,298        | 89,427             |                       | 89,427              |
| <b>Revenues</b>                                |                   |                    |                       |                     |
| Miscellaneous Revenues                         | (10,813)          | 6,000              |                       | 6,000               |
| Debt Service                                   | 0                 | 0                  |                       | 0                   |
| Operating Transfers In                         | 623,566           | 339,218            | 520,217               | 859,435             |
| <b>Total Revenues</b>                          | 612,753           | 345,218            | 520,217               | 865,435             |
| <b>TOTAL RESOURCES</b>                         | \$ 917,051        | 434,645            | 520,217               | 954,862             |
| <b>Expenditures</b>                            |                   |                    |                       |                     |
| Bond/Note Principal                            | 770,000           | 780,000            |                       | 780,000             |
| Bond/Note Interest                             | 76,900            | 57,704             |                       | 57,704              |
| Bond/Note Refunding                            | 0                 | 0                  |                       | 0                   |
| Debt Issuance Cost                             | 0                 | 0                  |                       | 0                   |
| Escrow Agent Fees                              | 0                 | 0                  |                       | 0                   |
| Operating Transfers Out                        | 0                 | 0                  |                       | 0                   |
| <b>Total Expenditures</b>                      | \$ 846,900        | 837,704            | 0                     | 837,704             |
| Accrual Adjustments                            | 19,276            | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                          | \$ 89,427         | (403,059)          | 520,217               | 117,158             |
| Required Debt Service Reserve                  | 0                 | 0                  | 0                     | 20,526              |
| <b>UN-RESERVED ENDING BALANCE</b>              | \$ 89,427         | (403,059)          | 520,217               | 96,632              |
| <b>Fiscal Year</b>                             | <b>Principal</b>  | <b>Interest</b>    | <b>Escrow Fee</b>     | <b>Total DS</b>     |
| 2011   | 790,000           | 77,895             | 0                     | 867,895             |
| 2012   | 750,000           | 95,650             | 0                     | 845,650             |
| 2013   | 770,000           | 76,900             | 0                     | 846,900             |
| 2014   | 780,000           | 57,704             | 0                     | 837,704             |
| 2015   | 170,000           | 38,150             | 0                     | 208,150             |
| 2016   | 175,000           | 33,900             | 0                     | 208,900             |
| 2017   | 180,000           | 28,650             | 0                     | 208,650             |
| 2018   | 185,000           | 23,250             | 0                     | 208,250             |
| 2019   | 190,000           | 17,700             | 0                     | 207,700             |
| 2020   | 195,000           | 12,000             | 0                     | 207,000             |
| 2021   | 205,000           | 6,150              | 0                     | 211,150             |

CITY OF LAS CRUCES  
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| FUND   | DIVISION          |                    | FUND TYPE             |                     |
|--|-------------------|--------------------|-----------------------|---------------------|
| 2010 State Shared GRT Convention Center<br>Fund 3280 | Government        |                    | Debt Service          |                     |
|  | 2012-13<br>Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                                     |                   |                    |                       |                     |
| Beginning Balance                                    | \$ 335.894        | 1.085.001          |                       | 1.085.001           |
| <b>Revenues</b>                                      |                   |                    |                       |                     |
| Miscellaneous Revenues                               | (29.804)          | 6.000              |                       | 6.000               |
| Debt Service   | 0                 | 0                  |                       | 0                   |
| Operating Transfers In                               | 2,326,386         | 430,647            | 288,225               | 718.872             |
| <b>Total Revenues</b>                                | 2,296,582         | 436,647            | 288,225               | 724.872             |
| <b>TOTAL RESOURCES</b>                               | \$ 2,632,476      | 1,521,648          | 288,225               | 1,809,873           |
| <b>Expenditures</b>                                  |                   |                    |                       |                     |
| Bond/Note Principal                                  | 565.000           | 580.000            |                       | 580.000             |
| Bond/Note Interest                                   | 1,023.144         | 1,009.019          |                       | 1,009.019           |
| Bond/Note Refunding                                  | 0                 | 0                  |                       | 0                   |
| Debt Issuance Cost                                   | 0                 | 0                  |                       | 0                   |
| Escrow Agent Fees                                    | 0                 | 0                  |                       | 0                   |
| Operating Transfers Out                              | 0                 | 0                  |                       | 0                   |
| <b>Total Expenditures</b>                            | \$ 1,588,144      | 1,589,019          | 0                     | 1,589,019           |
| Accrual Adjustments                                  | 40,669            | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                                | \$ 1,085,001      | (67,371)           | 288,225               | 220,854             |
| Required Debt Service Reserve                        | 0                 | 0                  | 0                     | 214,854             |
| <b>UN-RESERVED ENDING BALANCE</b>                    | \$ 1,085,001      | (67,371)           | 288,225               | 6,000               |
| <b>Fiscal Year</b>                                   | <b>Principal</b>  | <b>Interest</b>    | <b>Escrow Fee</b>     | <b>Total DS</b>     |
| 2011   | 365,000           | 704,831            | 0                     | 1,069,831           |
| 2012   | 550,000           | 1,036,894          | 0                     | 1,586,894           |
| 2013   | 565,000           | 1,023,144          | 0                     | 1,588,144           |
| 2014   | 580,000           | 1,009,019          | 0                     | 1,589,019           |
| 2015   | 595,000           | 991,619            | 0                     | 1,586,619           |
| 2016   | 615,000           | 973,769            | 0                     | 1,588,769           |
| 2017   | 630,000           | 956,856            | 0                     | 1,586,856           |
| 2018   | 650,000           | 937,956            | 0                     | 1,587,956           |
| 2019   | 675,000           | 915,206            | 0                     | 1,590,206           |
| 2020   | 700,000           | 888,206            | 0                     | 1,588,206           |
| 2021   | 730,000           | 860,206            | 0                     | 1,590,206           |
| 2022   | 765,000           | 823,706            | 0                     | 1,588,706           |
| 2023   | 800,000           | 785,456            | 0                     | 1,585,456           |
| 2024   | 840,000           | 745,456            | 0                     | 1,585,456           |
| 2025   | 885,000           | 703,456            | 0                     | 1,588,456           |
| 2026   | 910,000           | 675,800            | 0                     | 1,585,800           |
| 2027   | 960,000           | 630,300            | 0                     | 1,590,300           |
| 2028   | 1,005,000         | 582,300            | 0                     | 1,587,300           |
| 2029   | 1,055,000         | 532,050            | 0                     | 1,587,050           |
| 2030   | 1,110,000         | 479,300            | 0                     | 1,589,300           |
| 2031   | 1,165,000         | 423,800            | 0                     | 1,588,800           |
| 2032   | 1,215,000         | 370,950            | 0                     | 1,585,950           |
| 2033   | 1,270,000         | 315,850            | 0                     | 1,585,850           |
| 2034   | 1,330,000         | 258,250            | 0                     | 1,588,250           |
| 2035   | 1,390,000         | 197,950            | 0                     | 1,587,950           |
| 2036   | 1,455,000         | 134,900            | 0                     | 1,589,900           |
| 2037   | 1,520,000         | 68,900             | 0                     | 1,588,900           |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND   | DIVISION          |                    | FUND TYPE             |                     |
|--|-------------------|--------------------|-----------------------|---------------------|
| NMFA Street & Fire Equipment Loan<br>Fund 3612 | Government        |                    | Debt Service          |                     |
|  | 2012-13<br>Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                               |                   |                    |                       |                     |
| Beginning Balance                              | \$ 206,908        | 231,874            |                       | 231,874             |
| <b>Revenues</b>                                |                   |                    |                       |                     |
| Miscellaneous Revenues                         | (2,122)           | 4,000              |                       | 4,000               |
| Debt Service                                   | 0                 | 0                  |                       | 0                   |
| Operating Transfers In                         | 441,959           | 541,982            |                       | 541,982             |
| <b>Total Revenues</b>                          | 439,837           | 545,982            | 0                     | 545,982             |
| <b>TOTAL RESOURCES</b>                         | \$ 646,745        | 777,856            | 0                     | 777,856             |
| <b>Expenditures</b>                            |                   |                    |                       |                     |
| Bond/Note Principal                            | 390,759           | 405,119            |                       | 405,119             |
| Bond/Note Interest                             | 27,473            | 14,080             |                       | 14,080              |
| Bond/Note Refunding                            | 0                 | 0                  |                       | 0                   |
| Debt Issuance Cost                             | 0                 | 0                  |                       | 0                   |
| Escrow Agent Fees                              | 1,990             | 1,013              |                       | 1,013               |
| Operating Transfers Out                        | 0                 | 0                  | 356,541               | 356,541             |
| <b>Total Expenditures</b>                      | \$ 420,222        | 420,212            | 356,541               | 776,753             |
| Accrual Adjustments                            | 5,351             | 0                  | 0                     | 0                   |
| <b>ENDING BALANCE</b>                          | \$ 231,874        | 357,644            | (356,541)             | 1,103               |
| Required Debt Service Reserve                  | 0                 | 0                  | 0                     | 0                   |
| <b>UN-RESERVED ENDING BALANCE</b>              | \$ 231,874        | 357,644            | (356,541)             | 1,103               |
| <b>Fiscal Year</b>                             | <b>Principal</b>  | <b>Interest</b>    | <b>Escrow Fee</b>     | <b>Total DS</b>     |
| <b>Street Equipment</b>                        |                   |                    |                       |                     |
| 2007   | 88,031            | 35,178             | 2,604                 | 125,813             |
| 2008   | 227,839           | 60,124             | 4,443                 | 292,406             |
| 2009   | 235,919           | 52,617             | 3,873                 | 292,409             |
| 2010   | 244,331           | 44,798             | 3,284                 | 292,413             |
| 2011   | 253,117           | 36,629             | 2,673                 | 292,419             |
| 2012   | 262,268           | 28,117             | 2,040                 | 292,425             |
| 2013   | 271,852           | 19,194             | 1,384                 | 292,430             |
| 2014   | 281,894           | 9,839              | 705                   | 292,438             |
| <b>Fire Vehicle</b>                            |                   |                    |                       |                     |
| 2007   | 38,630            | 15,213             | 1,140                 | 54,983              |
| 2008   | 99,929            | 25,996             | 1,945                 | 127,870             |
| 2009   | 103,419           | 22,741             | 1,696                 | 127,856             |
| 2010   | 107,049           | 19,353             | 1,437                 | 127,839             |
| 2011   | 110,838           | 15,817             | 1,169                 | 127,824             |
| 2012   | 114,780           | 12,135             | 892                   | 127,807             |
| 2013   | 118,907           | 8,279              | 605                   | 127,791             |
| 2014   | 405,119           | 4,241              | 308                   | 409,668             |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                      | DIVISION           |                    | FUND TYPE             |                     |                 |
|---|--------------------|--------------------|-----------------------|---------------------|-----------------|
|   | Government         |                    | Debt Service          |                     |                 |
| 2008 NMFA Flood Control Loan<br>Fund 3619 | 2012-13<br>Actual  | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Adjusted |                 |
| <b>RESOURCES</b>                          |                    |                    |                       |                     |                 |
| Beginning Balance                         | \$ 557,577         | 528,316            |                       | 528,316             |                 |
| <b>Revenues</b>                           |                    |                    |                       |                     |                 |
| Miscellaneous Revenues                    | (3,124)            | 6,000              |                       | 6,000               |                 |
| Debt Service                              | 0                  | 0                  |                       | 0                   |                 |
| Operating Transfers In                    | 663,001            | 394,311            | 382,063               | 776,374             |                 |
| <b>Total Revenues</b>                     | 659,877            | 400,311            | 382,063               | 782,374             |                 |
| <b>TOTAL RESOURCES</b>                    | \$ 1,217,454       | 928,627            | 382,063               | 1,310,690           |                 |
| <b>Expenditures</b>                       |                    |                    |                       |                     |                 |
| Bond/Note Principal                       | 613,565            | 632,559            |                       | 632,559             |                 |
| Bond/Note Interest                        | 85,505             | 66,512             |                       | 66,512              |                 |
| Bond/Note Refunding                       | 0                  | 0                  |                       | 0                   |                 |
| Debt Issuance Cost                        | 0                  | 0                  |                       | 0                   |                 |
| Escrow Agent Fees                         | 0                  | 0                  |                       | 0                   |                 |
| Operating Transfers Out                   | 0                  | 0                  |                       | 0                   |                 |
| <b>Total Expenditures</b>                 | \$ 699,070         | 699,071            | 0                     | 699,071             |                 |
| Accrual Adjustments                       | 9,932              | 0                  | 0                     | 0                   |                 |
| <b>ENDING BALANCE</b>                     | \$ 528,316         | 229,556            | 382,063               | 611,619             |                 |
| Required Debt Service Reserve             | 456,383            | 456,383            |                       | 62,087              |                 |
| <b>UN-RESERVED ENDING BALANCE</b>         | \$ 71,933          | (226,827)          | 382,063               | 549,532             |                 |
|   | <b>Fiscal Year</b> | <b>Principal</b>   | <b>Interest</b>       | <b>Escrow Fee</b>   | <b>Total DS</b> |
|   | 2009               | 244,997            | 59,509                | -                   | 304,506         |
|   | 2010               | 567,595            | 131,475               | -                   | 699,070         |
|   | 2011               | 580,552            | 118,519               | -                   | 699,071         |
|   | 2012               | 596,192            | 102,878               | -                   | 699,070         |
|   | 2013               | 613,565            | 85,505                | -                   | 699,070         |
|   | 2014               | 632,559            | 66,512                | -                   | 699,071         |
|   | 2015               | 653,108            | 45,963                | -                   | 699,071         |
|   | 2016               | 675,261            | 23,809                | -                   | 699,070         |

CITY OF LAS CRUCES  
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| FUND  | DIVISION             |                    | FUND TYPE             |                    |
|---|----------------------|--------------------|-----------------------|--------------------|
|   | Public Works         |                    | Capital Project       |                    |
| Facilities Improvements Fund (General)<br>Fund 4001 | 2012-13<br>Projected | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Amended |
| <b>RESOURCES</b>                                    |                      |                    |                       |                    |
| Beginning Balance                                   | \$ 4,039,454         | 3,924,472          | 0                     | 3,924,472          |
| <b>Revenues</b>                                     |                      |                    |                       |                    |
| Miscellaneous Revenues                              | 108,050              | 105,000            |                       | 105,000            |
| Operating Transfers In                              | 400,000              | 98,322             | 238,957               | 337,279            |
| <b>Total Revenues</b>                               | 508,050              | 203,322            | 238,957               | 442,279            |
| <b>TOTAL RESOURCES</b>                              | \$ 4,547,504         | 4,127,794          | 238,957               | 4,366,751          |
| <b>Expenditures</b>                                 |                      |                    |                       |                    |
| Information Technology                              | 0                    | 0                  |                       | 0                  |
| 60D06 - City Hall Complex It Infrastructure         | 0                    | 0                  |                       | 0                  |
| Facilities  | 0                    | 0                  |                       | 0                  |
| 60506 - Convention Center                           | 0                    | 0                  |                       | 0                  |
| 60910 - La Casa Renovation 2008                     | 0                    | 0                  |                       | 0                  |
| 60D02 - City Hall Complex-General Fund 2008         | 0                    | 0                  |                       | 0                  |
| 70B13 - Electronic Airport Layout Plan              | 0                    | 0                  |                       | 0                  |
| Public Works  | 129,147              | 2,685,000          | (1,000,000)           | 1,685,000          |
| 60506 - Convention Center                           | 0                    | 0                  |                       | 0                  |
| 60D02 - City Hall Complex-General Fund 2008         | 38,180               | 30,513             |                       | 30,513             |
| 60E13 - St Luke'S Hvac - 2012 -Cdbg                 | 0                    | 0                  |                       | 0                  |
| 60E14 - Jardin De Los Ninos                         | 64,651               | 85,350             |                       | 85,350             |
| 63E01 - Castaneda Building Renovation               | 0                    | 550,000            |                       | 550,000            |
| 70B12 - Rehab Taxiway A Fy12                        | 0                    | 0                  |                       | 0                  |
| 70M28 - Burn Lake Flood Channel                     | 0                    | 48,322             |                       | 48,322             |
| Operating Transfers Out                             | 0                    | 0                  |                       | 0                  |
| <b>Total Expenditures</b>                           | \$ 231,978           | 3,399,185          | (1,000,000)           | 2,399,185          |
| Accrual Adjustments                                 | 0                    | 0                  | 0                     | 0                  |
| <b>ENDING BALANCE</b>                               | \$ 4,315,526         | 728,609            | 1,238,957             | 1,967,566          |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION             |           | FUND TYPE       |           |
|---|----------------------|-----------|-----------------|-----------|
| GRT Street Maintenance<br>Fund 4202         | Transportation       |           | Capital Project |           |
|   | 2012-13<br>Projected | 2013-14   |                 | 2013-14   |
|   |                      | Adopted   | Adjustment      | Amended   |
| <b>RESOURCES</b>                            |                      |           |                 |           |
| Beginning Balance                           | \$ 661,495           | 563,265   |                 | 563,265   |
| <b>Revenues</b>                             |                      |           |                 |           |
| Gross Receipts Tax                          | 4,528,413            | 0         |                 | 0         |
| Miscellaneous Revenues                      | 10,760               | 265,000   |                 | 265,000   |
| Operating Transfers In                      | 0                    | 450,000   | 1,938,000       | 2,388,000 |
| <b>Total Revenues</b>                       | 4,539,173            | 715,000   | 1,938,000       | 2,653,000 |
| <b>TOTAL RESOURCES</b>                      | \$ 5,200,668         | 1,278,265 | 1,938,000       | 3,216,265 |
| <b>Expenditures</b>                         |                      |           |                 |           |
| Public Works                                | 3,247,084            | 467,000   | 1,938,000       | 2,405,000 |
| 60817 - Downtown North Main Street          | 0                    | 0         |                 | 0         |
| 70130 - Campo Street Fy 13/14               | 0                    | 180,856   |                 | 180,856   |
| 71110 - Midway                              | 0                    | 0         |                 | 0         |
| 70K06 - Del Rey/Engler Intersection         | 175,000              | 0         |                 | 0         |
| 70M0F - Traffic Signal Improvements         | 131,888              | 0         |                 | 0         |
| 70M26 - Paseo De Onate                      | 100,000              | 0         |                 | 0         |
| 70M30 - El Paseo/Idaho Intersection Improve | 0                    | 0         |                 | 0         |
| 70M31 - El Paseo Medians                    | 41,616               | 0         |                 | 0         |
| 70M71 - Jefferson & Davis Row Property Acq  | 0                    | 0         |                 | 0         |
| 70Q02 - Union Ave/Stern Drive Intersection  | 21,657               | 0         |                 | 0         |
| 70W01 - Main St Rehab Stp-9991-2            | 60,839               | 40,000    |                 | 40,000    |
| 70W03 - Map South Main St Alameda To Idaho  | 3,341                | 0         |                 | 0         |
| 70Y03 - Telshor Ada Improvements            | 100,000              | 100,000   |                 | 100,000   |
| 70Z01 - Amador Avenue Reconstruction Map    | 0                    | 0         |                 | 0         |
| 70Z03 - Amador Ave 17Th To Motel Blvd       | 95,000               | 0         |                 | 0         |
| Operating Transfers Out                     | 3,305,752            | 0         |                 | 0         |
| <b>Total Expenditures</b>                   | \$ 7,282,177         | 787,856   | 1,938,000       | 2,725,856 |
| Accrual Adjustments                         | 0                    | 0         | 0               | 0         |
| <b>ENDING BALANCE</b>                       | \$ (2,081,509)       | 490,409   | 0               | 490,409   |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION             |                    | FUND TYPE             |                    |
|---|----------------------|--------------------|-----------------------|--------------------|
| Special Street Projects (Philippou Settlement)<br>Fund 4205 | Public Works         |                    | Capital Project       |                    |
|   | 2012-13<br>Projected | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Amended |
| <b>RESOURCES</b>  |                      |                    |                       |                    |
| Beginning Balance   | \$ 308,769           | 263,056            |                       | 263,056            |
| <b>Revenues</b>   |                      |                    |                       |                    |
| Miscellaneous Revenues                                      | 32,053               | 15,000             |                       | 15,000             |
| Operating Transfers In                                      | 9,970                | 18,500             |                       | 18,500             |
| <b>Total Revenues</b>                                       | 42,023               | 33,500             | 0                     | 33,500             |
| <b>TOTAL RESOURCES</b>                                      | \$ 350,792           | 296,556            | 0                     | 296,556            |
| <b>Expenditures</b>   |                      |                    |                       |                    |
| Public Works  | 2,575                | 85,012             |                       | 85,012             |
| 70420 - Sandhill Arroyo Modification                        | 0                    | 0                  |                       | 0                  |
| 71050 - Engler Jornada Storm Drain                          | 86,034               | 0                  |                       | 0                  |
| 71051 - Pp Mission Espada Ph 1 2A 2B                        | 0                    | 1,770              |                       | 1,770              |
| 71052 - Joseph H Lane Pond                                  | 0                    | 0                  |                       | 0                  |
| 71054 - Pp Mission Santa Clara                              | 15,393               | 13,290             |                       | 13,290             |
| Operating Transfers Out                                     | 0                    | 0                  | 196,092               | 196,092            |
| <b>Total Expenditures</b>                                   | \$ 104,002           | 100,072            | 196,092               | 296,164            |
| Accrual Adjustments   | 0                    | 0                  | 0                     | 0                  |
| <b>ENDING BALANCE</b>                                       | \$ 246,790           | 196,484            | (196,092)             | 392                |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION             |                    | FUND TYPE             |                    |
|---|----------------------|--------------------|-----------------------|--------------------|
| NMFA Street Projects 2006<br>Fund 4213      | Public Works         |                    | Capital Project       |                    |
|   | 2012-13<br>Projected | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Amended |
| <b>RESOURCES</b>                            |                      |                    |                       |                    |
| Beginning Balance                           | \$ 490,887           | 499,217            |                       | 499,217            |
| <b>Revenues</b>                             |                      |                    |                       |                    |
| Miscellaneous Revenues                      | 5,066                | 0                  |                       | 0                  |
| Operating Transfers In                      | 0                    | 0                  | 21,000                | 21,000             |
| <b>Total Revenues</b>                       | 5,066                | 0                  | 21,000                | 21,000             |
| <b>TOTAL RESOURCES</b>                      | \$ 495,953           | 499,217            | 21,000                | 520,217            |
| <b>Expenditures</b>                         |                      |                    |                       |                    |
| 70722 - Rinconada Blvd - Nrise Traffic Sig  | 0                    | 0                  |                       | 0                  |
| 70X41 - Nmfa-S. Fork Arroyo Channel Improve | 0                    | 0                  |                       | 0                  |
| 70X42 - Nmfa-S. Fork Arroyo Crossing        | 0                    | 0                  |                       | 0                  |
| Operating Transfers Out                     | 0                    | 0                  | 520,217               | 520,217            |
| <b>Total Expenditures</b>                   | \$ 0                 | 0                  | 520,217               | 520,217            |
| Accrual Adjustments                         | 0                    | 0                  | 0                     | 0                  |
| <b>ENDING BALANCE</b>                       | \$ 495,953           | 499,217            | (499,217)             | 0                  |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION             |                    | FUND TYPE             |                    |
|---|----------------------|--------------------|-----------------------|--------------------|
| Airport Improvement<br>Fund 4300            | Transportation       |                    | Capital Project       |                    |
|   | 2012-13<br>Projected | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Amended |
| <b>RESOURCES</b>                            |                      |                    |                       |                    |
| Beginning Balance                           | \$ 62,251            | 125,709            |                       | 125,709            |
| <b>Revenues</b>                             |                      |                    |                       |                    |
| Miscellaneous Revenues                      | 2,763                | 1,682,500          | (1,662,500)           | 20,000             |
| Federal Grants                              | 4,430,590            | 0                  |                       | 0                  |
| State Grants                                | 129,124              | 500,000            |                       | 500,000            |
| Operating Transfers In                      | 0                    | 0                  |                       | 0                  |
| <b>Total Revenues</b>                       | <u>4,562,477</u>     | <u>2,182,500</u>   | <u>(1,662,500)</u>    | <u>520,000</u>     |
| <b>TOTAL RESOURCES</b>                      | <u>\$ 4,624,728</u>  | <u>2,308,209</u>   | <u>(1,662,500)</u>    | <u>645,709</u>     |
| <b>Expenditures</b>                         |                      |                    |                       |                    |
| 70B17 - Nmdot State Aviation Div Maint Grnt | 1,256                | 0                  |                       | 0                  |
| 70B13 - Electronic Airport Layout Plan      | 90,217               | 0                  |                       | 0                  |
| 70B10 - Weather Station                     | 0                    | 0                  |                       | 0                  |
| 70B16 - Airport Fuel Farm                   | 11,272               | 500,000            |                       | 500,000            |
| 70C00 - Air Traffic Control Tower           | 0                    | 0                  |                       | 0                  |
| 70B12 - Rehab Taxiway A Fy12                | 4,396,274            | 0                  |                       | 0                  |
| Transportation                              | 0                    | 1,662,500          | (1,662,500)           | 0                  |
| Operating Transfers Out                     | 0                    | 0                  |                       | 0                  |
| <b>Total Expenditures</b>                   | <u>\$ 4,499,019</u>  | <u>2,162,500</u>   | <u>(1,662,500)</u>    | <u>500,000</u>     |
| Accrual Adjustments                         | 0                    | 0                  | 0                     | 0                  |
| <b>ENDING BALANCE</b>                       | <u>\$ 125,709</u>    | <u>145,709</u>     | <u>0</u>              | <u>145,709</u>     |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND  | DIVISION             |                    | FUND TYPE             |                    |
|---|----------------------|--------------------|-----------------------|--------------------|
| Flood Control<br>Fund 4400                  | Public Works         |                    | Capital Project       |                    |
|   | 2012-13<br>Projected | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Amended |
| <b>RESOURCES</b>                            |                      |                    |                       |                    |
| Beginning Balance                           | \$ 1,718,166         | 1,496,105          |                       | 1,496,105          |
| <b>Revenues</b>                             |                      |                    |                       |                    |
| Property Taxes                              | 2,572,286            | 0                  |                       | 0                  |
| Miscellaneous Revenues                      | 21,665               | 45,000             |                       | 45,000             |
| Operating Transfers In                      | 14,973               | 1,100,000          | 32,000                | 1,132,000          |
| <b>Total Revenues</b>                       | <u>2,608,924</u>     | <u>1,145,000</u>   | <u>32,000</u>         | <u>1,177,000</u>   |
| <b>TOTAL RESOURCES</b>                      | <u>\$ 4,327,090</u>  | <u>2,641,105</u>   | <u>32,000</u>         | <u>2,673,105</u>   |
| <b>Expenditures</b>                         |                      |                    |                       |                    |
| Transportation                              | 0                    | 62,500             |                       | 62,500             |
| Public Works                                | 25,723               | 265,000            | 32,000                | 297,000            |
| 60817 - Downtown North Main Street          | 0                    | 0                  |                       | 0                  |
| 62010 - Alameda Arroyo Trail                | 0                    | 125,116            |                       | 125,116            |
| 70130 - Campo Street Fy 13/14               | 0                    | 25,000             |                       | 25,000             |
| 70430 - Flood Channels Sonoma N. Of Hwy 70  | 24,125               | 0                  |                       | 0                  |
| 70432 - Flood Channels Bruins Land Rehab    | 0                    | 340,000            |                       | 340,000            |
| 70433 - Flood Channels N Valley/Tashiro     | 0                    | 300,000            |                       | 300,000            |
| 70434 - Sandhill Channel Imprvmt Fy 13/14   | 0                    | 302,559            |                       | 302,559            |
| 70436 - Acoe Riparian Wetlands              | 541,000              | 0                  |                       | 0                  |
| 71050 - Engler Jornada Storm Drain          | 0                    | 0                  |                       | 0                  |
| 71108 - Wyatt Drive Fy 13/14                | 0                    | 90,000             |                       | 90,000             |
| 71109 - Cresent Drive                       | 0                    | 25,000             |                       | 25,000             |
| 71110 - Midway                              | 0                    | 0                  |                       | 0                  |
| 71113 - Phillips Drive Fy 13/14             | 0                    | 75,000             |                       | 75,000             |
| 71114 - Cambridge Drive Fy 13/14            | 0                    | 16,000             |                       | 16,000             |
| 70E00 - El Molino                           | 65,884               | 0                  |                       | 0                  |
| 70G02 - Flood Control Infrastructure 2009   | 84,902               | 360,000            |                       | 360,000            |
| 70G03 - Flood Control Land Acquisition 2009 | 10,913               | 50,000             |                       | 50,000             |
| 70K04 - Del Rey American Recovery Act       | 0                    | 0                  |                       | 0                  |
| 70K06 - Del Rey/Engler Intersection         | 56,540               | 0                  |                       | 0                  |
| 70M27 - Rigsby Road                         | 0                    | 0                  |                       | 0                  |
| 70M28 - Burn Lake Flood Channel             | 0                    | 0                  |                       | 0                  |
| 70M31 - El Paseo Medians                    | 0                    | 0                  |                       | 0                  |
| 70M53 - Veteran'S Park Drainage Channel     | 0                    | 0                  |                       | 0                  |
| 70M70 - Jefferson Roadway Improvements      | 0                    | 0                  |                       | 0                  |
| 70M71 - Jefferson & Davis Row Property Acqu | 0                    | 0                  |                       | 0                  |
| 70P20 - Outfall Channel Trail               | 47,707               | 0                  |                       | 0                  |
| 70V01 - Las Cruces Dam                      | 71,532               | 115,153            |                       | 115,153            |
| 70W03 - Map South Main St Alameda To Idaho  | 0                    | 0                  |                       | 0                  |
| 70Y02 - Telshor-Lohman Ave Intersec Improve | 0                    | 0                  |                       | 0                  |
| 70Y03 - Telshor Ada Improvements            | 0                    | 25,000             |                       | 25,000             |
| 70Z03 - Amador Ave 17Th To Motel Blvd       | 14,460               | 0                  |                       | 0                  |
| Operating Transfers Out                     | 3,032,237            | 48,322             |                       | 48,322             |
| <b>Total Expenditures</b>                   | <u>\$ 3,975,023</u>  | <u>2,224,650</u>   | <u>32,000</u>         | <u>2,256,650</u>   |
| Accrual Adjustments                         | 0                    | 0                  | 0                     | 0                  |
| <b>ENDING BALANCE</b>                       | <u>\$ 352,067</u>    | <u>416,455</u>     | <u>0</u>              | <u>416,455</u>     |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                  | DIVISION             |                    | FUND TYPE             |                    |
|---------------------------------------|----------------------|--------------------|-----------------------|--------------------|
|                                       | Public Works         |                    | Capital Project       |                    |
| NMFA Flood Control 2008<br>Fund 4413  |                      |                    |                       |                    |
|                                       | 2012-13<br>Projected | 2013-14<br>Adopted | 2013-14<br>Adjustment | 2013-14<br>Amended |
| <b>RESOURCES</b>                      |                      |                    |                       |                    |
| Beginning Balance                     | \$ 302,559           | 306,298            |                       | 306,298            |
| <b>Revenues</b>                       |                      |                    |                       |                    |
| Miscellaneous Revenues                | 3,117                | 0                  |                       | 0                  |
| Operating Transfers In                | 0                    | 0                  | 75,765                | 75,765             |
| <b>Total Revenues</b>                 | 3,117                | 0                  | 75,765                | 75,765             |
| <b>TOTAL RESOURCES</b>                | \$ 305,676           | 306,298            | 75,765                | 382,063            |
| <b>Expenditures</b>                   |                      |                    |                       |                    |
| Public Works                          | 0                    | 0                  |                       | 0                  |
| 70H01 - East Mesa Flood Control 2009  | 0                    | 0                  |                       | 0                  |
| 70H02 - Waterfalls Regional Pond 2009 | 0                    | 0                  |                       | 0                  |
| 70420 - Sandhill Arroyo Modification  | 3,298                | 0                  |                       | 0                  |
| Operating Transfers Out               | 0                    | 0                  | 382,063               | 382,063            |
| <b>Total Expenditures</b>             | \$ 3,298             | 0                  | 382,063               | 382,063            |
| Accrual Adjustments                   | 0                    | 0                  | 0                     | 0                  |
| <b>ENDING BALANCE</b>                 | \$ 302,378           | 306,298            | (306,298)             | 0                  |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                   | DIVISION                 |                                    | FUND TYPE                            |                     |
|--|--------------------------|------------------------------------|--------------------------------------|---------------------|
| Utilities Shared Services<br>Fund 5100 | Utilities                |                                    | Proprietary Fund<br>Enterprise Funds |                     |
|  | 2012-13<br>Prelim Actual | 2013-14<br>Adopted      Adjustment |                                      | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                       |                          |                                    |                                      |                     |
| Beginning Balance                      | \$ (111,851)             | 36,896                             |                                      | 36,896              |
| <b>Revenues</b>                        |                          |                                    |                                      |                     |
| Charges For Services                   | 60,022                   | 0                                  |                                      | 0                   |
| Intergovernmental                      | 6,564,625                | 10,021,217                         |                                      | 10,021,217          |
| Miscellaneous Revenues                 | 137,171                  | 15,000                             |                                      | 15,000              |
| Operating Transfers In                 | 1,000,000                | 0                                  |                                      | 0                   |
| <b>Total Revenues</b>                  | <u>7,761,818</u>         | <u>10,036,217</u>                  | <u>0</u>                             | <u>10,036,217</u>   |
| <b>TOTAL RESOURCES</b>                 | <u>\$ 7,649,967</u>      | <u>10,073,113</u>                  | <u>0</u>                             | <u>10,073,113</u>   |
| <b>Expenditures</b>                    |                          |                                    |                                      |                     |
| Utilities Shared Services              | 774,693                  | 0                                  |                                      | 0                   |
| Utilities Customer Service             | 388,989                  | 527,748                            |                                      | 527,748             |
| Utilities Billing & Receivables        | 1,058,680                | 1,330,473                          |                                      | 1,330,473           |
| Utilities Director                     | 1,135,053                | 2,642,086                          |                                      | 2,642,086           |
| Utilities SCADA                        | 251,360                  | 243,856                            |                                      | 243,856             |
| Regulatory & Environmental Services    | 176,123                  | 186,989                            | 5,000                                | 191,989             |
| Utility Administrative Services        | 507,932                  | 533,611                            |                                      | 533,611             |
| Utilities Building Administration      | 530,294                  | 645,381                            |                                      | 645,381             |
| Utility Administrative Services        | 0                        | 0                                  |                                      | 0                   |
| New Connections                        | 192,324                  | 205,444                            |                                      | 205,444             |
| Meter Reading                          | 600,406                  | 753,433                            |                                      | 753,433             |
| Utility Dispatch                       | 275,545                  | 324,910                            |                                      | 324,910             |
| Field Services                         | 459,152                  | 682,826                            |                                      | 682,826             |
| Joint Utility Warehouse                | 203,014                  | 218,864                            |                                      | 218,864             |
| Utility Rate Analysis                  | 306,544                  | 539,701                            |                                      | 539,701             |
| Utilities Technical Support            | 882,719                  | 1,092,897                          |                                      | 1,092,897           |
| 83007 - Surface Water Project          | 0                        | 0                                  |                                      | 0                   |
| Operating Transfers Out                | 0                        | 0                                  |                                      | 0                   |
| <b>Total Expenditures</b>              | <u>\$ 7,742,828</u>      | <u>9,928,219</u>                   | <u>5,000</u>                         | <u>9,933,219</u>    |
| Accrual Adjustments                    | <u>129,757</u>           | <u>0</u>                           | <u>0</u>                             | <u>0</u>            |
| <b>ENDING BALANCE</b>                  | <u>\$ 36,896</u>         | <u>144,894</u>                     | <u>(5,000)</u>                       | <u>139,894</u>      |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                  | DIVISION                 |                    | FUND TYPE                            |                     |
|---------------------------------------|--------------------------|--------------------|--------------------------------------|---------------------|
|                                       | Utilities                |                    | Proprietary Fund<br>Enterprise Funds |                     |
| Gas Operations<br>Fund 5200           | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment                | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                      |                          |                    |                                      |                     |
| Beginning Balance                     | \$ 2,129,292             | 3,556,823          |                                      | 3,556,823           |
| <b>Revenues</b>                       |                          |                    |                                      |                     |
| Franchise Fees                        | 457,294                  | 460,520            |                                      | 460,520             |
| Charges For Services                  | 10,565,999               | 10,886,463         |                                      | 10,886,463          |
| Miscellaneous Revenues                | 60,732                   | 57,000             |                                      | 57,000              |
| Operating Transfers In                | 0                        | 0                  |                                      | 0                   |
| <b>Total Revenues</b>                 | 11,084,025               | 11,403,983         | 0                                    | 11,403,983          |
| <b>TOTAL RESOURCES</b>                | \$ 13,213,317            | 14,960,806         | 0                                    | 14,960,806          |
| <b>Expenditures</b>                   |                          |                    |                                      |                     |
| Gas Administrative Services           | 4,310,370                | 5,673,809          |                                      | 5,673,809           |
| Gas Construction & Maintenance        | 1,127,174                | 1,345,926          |                                      | 1,345,926           |
| Gas Pressure & Service                | 1,430,875                | 1,706,037          |                                      | 1,706,037           |
| Gas Corrosion                         | 684,568                  | 781,187            |                                      | 781,187             |
| Gas Locating & Mapping                | 644,584                  | 708,834            |                                      | 708,834             |
| Operating Transfers Out               | 1,591,800                | 1,300,000          |                                      | 1,300,000           |
| <b>Total Expenditures</b>             | \$ 9,789,371             | 11,515,793         | 0                                    | 11,515,793          |
| <b>Commodity Sales</b>                |                          |                    |                                      |                     |
| Natural Gas Sales - Commodity         | 13,113,049               | 13,909,308         | 850,000                              | 14,759,308          |
| Provision For Uncollectible - COG     | 8,649                    | (104,320)          | (6,375)                              | (110,695)           |
| <b>Total Commodity Sales</b>          | 13,121,698               | 13,804,988         | 843,625                              | 14,648,613          |
| <b>Cost of Natural Gas</b>            |                          |                    |                                      |                     |
| Cost of Natural Gas                   | 13,111,258               | 13,909,308         | 850,000                              | 14,759,308          |
| In Lieu of Franchise Tax: Cost of Gas | 262,399                  | 278,186            | 17,000                               | 295,186             |
| <b>Total Cost of Natural Gas</b>      | \$ 13,373,657            | 14,187,494         | 867,000                              | 15,054,494          |
| Accrual Adjustments                   | 384,836                  | 0                  | 0                                    | 0                   |
| <b>ENDING BALANCE</b>                 | \$ 3,556,823             | 3,062,507          | (23,375)                             | 3,039,132           |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                          | DIVISION                 |                    | FUND TYPE                            |                     |
|-------------------------------|--------------------------|--------------------|--------------------------------------|---------------------|
|                               | Utilities                |                    | Proprietary Fund<br>Enterprise Funds |                     |
| Water Operations<br>Fund 5300 | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment                | 2013-14<br>Adjusted |
| <b>RESOURCES</b>              |                          |                    |                                      |                     |
| Beginning Balance             | \$ 4,320,808             | 2,746,328          |                                      | 2,746,328           |
| <b>Revenues</b>               |                          |                    |                                      |                     |
| Franchise Fees                | 253,301                  | 264,333            |                                      | 264,333             |
| Charges For Services          | 13,022,594               | 13,461,673         | 522,106                              | 13,983,779          |
| Intergovernmental             | 77,904                   | 60,000             |                                      | 60,000              |
| Miscellaneous Revenues        | 134,383                  | 60,000             |                                      | 60,000              |
| Operating Transfers In        | 303,909                  | 308,603            |                                      | 308,603             |
| <b>Total Revenues</b>         | <u>13,792,091</u>        | <u>14,154,609</u>  | <u>522,106</u>                       | <u>14,676,715</u>   |
| <b>TOTAL RESOURCES</b>        | <u>\$ 18,112,899</u>     | <u>16,900,937</u>  | <u>522,106</u>                       | <u>17,423,043</u>   |
| <b>Expenditures</b>           |                          |                    |                                      |                     |
| Water Administrative Services | 3,608,367                | 5,074,003          |                                      | 5,074,003           |
| Groundwater Monitoring        | 0                        | 35,000             |                                      | 35,000              |
| Water Line Maitenance         | 2,718,541                | 3,111,231          |                                      | 3,111,231           |
| Water Production              | 3,553,051                | 3,799,860          |                                      | 3,799,860           |
| Laboratory                    | 129,815                  | 142,681            |                                      | 142,681             |
| Pollution Prevention          | 80,654                   | 86,770             |                                      | 86,770              |
| Water Conservation            | 79,998                   | 130,491            |                                      | 130,491             |
| Bond/Note Principal           | 858,225                  | 1,738,634          | 78,154                               | 1,816,788           |
| Bond/Note Interest            | 109,089                  | 688,115            | 48,811                               | 736,926             |
| Operating Transfers Out       | 3,529,600                | 802,873            |                                      | 802,873             |
| <b>Total Expenditures</b>     | <u>\$ 14,667,340</u>     | <u>15,609,658</u>  | <u>126,965</u>                       | <u>15,736,623</u>   |
| Accrual Adjustments           | (699,231)                | 0                  | 0                                    | 0                   |
| <b>ENDING BALANCE</b>         | <u>\$ 2,746,328</u>      | <u>1,291,279</u>   | <u>395,141</u>                       | <u>1,686,420</u>    |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                           | DIVISION                 |                    | FUND TYPE                            |                     |
|--------------------------------|--------------------------|--------------------|--------------------------------------|---------------------|
|                                | Utilities                |                    | Proprietary Fund<br>Enterprise Funds |                     |
| Water Development<br>Fund 5301 | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment                | 2013-14<br>Adjusted |
| <b>RESOURCES</b>               |                          |                    |                                      |                     |
| Beginning Balance              | \$ 1,373,242             | 992,244            |                                      | 992,244             |
| <b>Revenues</b>                |                          |                    |                                      |                     |
| Charges For Services           | 1,076,075                | 1,025,000          | 123,684                              | 1,148,684           |
| Miscellaneous Revenues         | (108,454)                | 210,000            |                                      | 210,000             |
| Operating Transfers In         | 0                        | 0                  |                                      | 0                   |
| <b>Total Revenues</b>          | 967,621                  | 1,235,000          | 123,684                              | 1,358,684           |
| <b>TOTAL RESOURCES</b>         | \$ 2,340,863             | 2,227,244          | 123,684                              | 2,350,928           |
| <b>Expenditures</b>            |                          |                    |                                      |                     |
| Water Administrative Services  | 52,887                   | 55,050             |                                      | 55,050              |
| Bond/Note Principal            | 1,503,714                | 679,075            |                                      | 679,075             |
| Bond/Note Interest             | 918,647                  | 412,747            |                                      | 412,747             |
| Operating Transfers Out        | 0                        | 406,784            |                                      | 406,784             |
| <b>Total Expenditures</b>      | \$ 2,475,248             | 1,553,656          | 0                                    | 1,553,656           |
| Accrual Adjustments            | 1,126,629                | 0                  | 0                                    | 0                   |
| <b>ENDING BALANCE</b>          | \$ 992,244               | 673,588            | 123,684                              | 797,272             |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND   | DIVISION                 |                    | FUND TYPE                            |                     |
|--|--------------------------|--------------------|--------------------------------------|---------------------|
| Water Equipment Replacement Reserve<br>Fund 5360 | Utilities                |                    | Proprietary Fund<br>Enterprise Funds |                     |
|  | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment                | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                                 |                          |                    |                                      |                     |
| Beginning Balance                                | \$ 851,710               | 1,325,286          |                                      | 1,325,286           |
| <b>Revenues</b>                                  |                          |                    |                                      |                     |
| Miscellaneous Revenues                           | (52,618)                 | 30,000             |                                      | 30,000              |
| Operating Transfers In                           | 537,600                  | 0                  |                                      | 0                   |
| <b>Total Revenues</b>                            | 484,982                  | 30,000             | 0                                    | 30,000              |
| <b>TOTAL RESOURCES</b>                           | \$ 1,336,692             | 1,355,286          | 0                                    | 1,355,286           |
| <b>Expenditures</b>                              |                          |                    |                                      |                     |
| Water Line Maintenance                           | 74,631                   | 236,335            | 19,519                               | 255,854             |
| Water Production                                 | 0                        | 71,558             |                                      | 71,558              |
| Water Pollution Prevention                       | 8,216                    | 8,533              |                                      | 8,533               |
| Operating Transfers Out                          | 0                        | 0                  |                                      | 0                   |
| <b>Total Expenditures</b>                        | \$ 82,847                | 316,426            | 19,519                               | 335,945             |
| Accrual Adjustments                              | 71,441                   | 0                  | 0                                    | 0                   |
| <b>ENDING BALANCE</b>                            | \$ 1,325,286             | 1,038,860          | (19,519)                             | 1,019,341           |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND   | DIVISION                 |                                    | FUND TYPE                            |                     |
|--|--------------------------|------------------------------------|--------------------------------------|---------------------|
| Wastewater Capital Improvements<br>Fund 5450     | Utilities                |                                    | Proprietary Fund<br>Enterprise Funds |                     |
|  | 2012-13<br>Prelim Actual | 2013-14<br>Adopted      Adjustment |                                      | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                                 |                          |                                    |                                      |                     |
| Beginning Balance                                | \$ 4,116,513             | 4,970,728                          |                                      | 4,970,728           |
| <b>Revenues</b>                                  |                          |                                    |                                      |                     |
| Miscellaneous Revenues                           | (195,963)                | 105,000                            |                                      | 105,000             |
| Operating Transfers In                           | 2,616,524                | 2,116,524                          |                                      | 2,116,524           |
| <b>Total Revenues</b>                            | 2,420,561                | 2,542,524                          | 0                                    | 2,542,524           |
| <b>TOTAL RESOURCES</b>                           | \$ 6,537,074             | 7,513,252                          | 0                                    | 7,513,252           |
| <b>Expenditures</b>                              |                          |                                    |                                      |                     |
| Wastewater Administrative Services               | 222                      | 52,305                             |                                      | 52,305              |
| Wastewater Jake Hands Treatment Plant Operations | 46,435                   | 100,000                            |                                      | 100,000             |
| Wastewater Projects & Grants                     | 23,695                   | 357,035                            |                                      | 357,035             |
| Wastewater Projects & Grants                     | 0                        | 10,879                             |                                      | 10,879              |
| Wastewater Capital Improvements                  | 46,273                   | 0                                  | 32,000                               | 32,000              |
| 840A0 - WW Septic Systems                        | 106,572                  | 267,800                            |                                      | 267,800             |
| 84020 - WW Street Utility Rehab                  | 725,118                  | 1,500,000                          |                                      | 1,500,000           |
| 84030 - WW Replace Lines And Manholes            | 82,699                   | 310,000                            |                                      | 310,000             |
| 84070 - WW Line Rehab Extension                  | 37,810                   | 103,000                            |                                      | 103,000             |
| 84080 - WW Public Works Reimbursement Cost       | 61,605                   | 117,385                            |                                      | 117,385             |
| 840J0 - WW System Ctrl & Data Acquisition        | 9,960                    | 10,000                             |                                      | 10,000              |
| 84063 - WWtp Rehabilitation                      | 233,476                  | 3,073,815                          |                                      | 3,073,815           |
| 84066 - WWtp Odor Control                        | 0                        | 250,000                            |                                      | 250,000             |
| 840G0 - WW Water Reclamation Project             | 470,000                  | 221,094                            |                                      | 221,094             |
| 84092 - WW Forcemain Rehab                       | 0                        | 235,000                            |                                      | 235,000             |
| Operating Transfers Out                          | 0                        | 0                                  |                                      | 0                   |
| <b>Total Expenditures</b>                        | \$ 1,843,865             | 6,608,313                          | 32,000                               | 6,640,313           |
| Accrual Adjustments                              | 277,519                  | 0                                  | 0                                    | 0                   |
| <b>ENDING BALANCE</b>                            | \$ 4,970,728             | 904,939                            | (32,000)                             | 872,939             |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                                      | DIVISION                 |                    | FUND TYPE                            |                     |
|---|--------------------------|--------------------|--------------------------------------|---------------------|
| Solid Waste Landfill Closure<br>Fund 5510 | Utilities                |                    | Proprietary Fund<br>Enterprise Funds |                     |
|   | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | 2013-14<br>Adjustment                | 2013-14<br>Adjusted |
| <b>RESOURCES</b>                          |                          |                    |                                      |                     |
| Beginning Balance                         | \$ 1,566,128             | 922,443            |                                      | 922,443             |
| <b>Revenues</b>                           |                          |                    |                                      |                     |
| Miscellaneous Revenues                    | (35,488)                 | 65,000             |                                      | 65,000              |
| Operating Transfers In                    | 144,097                  | 219,234            |                                      | 219,234             |
| <b>Total Revenues</b>                     | 108,609                  | 284,234            | 0                                    | 284,234             |
| <b>TOTAL RESOURCES</b>                    | \$ 1,674,737             | 1,206,677          | 0                                    | 1,206,677           |
| <b>Expenditures</b>                       |                          |                    |                                      |                     |
| SW Closure / Post Closure                 | 918,068                  | 217,197            | 16,580                               | 233,777             |
| Operating Transfers Out                   | 0                        | 350,000            |                                      | 350,000             |
| <b>Total Expenditures</b>                 | \$ 918,068               | 567,197            | 16,580                               | 583,777             |
| Accrual Adjustments                       | 165,774                  | 0                  | 0                                    | 0                   |
| <b>ENDING BALANCE</b>                     | \$ 922,443               | 639,480            | (16,580)                             | 622,900             |

CITY OF LAS CRUCES  
2013-14 Fiscal Year Budget

| FUND                           | DIVISION                 |                    | FUND TYPE       |              |
|--------------------------------|--------------------------|--------------------|-----------------|--------------|
| Gifts & Memorials<br>Fund 7480 | Various                  |                    | Fiduciary Funds |              |
|                                | 2012-13<br>Prelim Actual | 2013-14<br>Adopted | Adjustment      | 2013-14<br>0 |
| <b>RESOURCES</b>               |                          |                    |                 |              |
| Beginning Balance              | \$ 198,584               | 316.605            |                 | 316.605      |
| <b>Revenues</b>                |                          |                    |                 |              |
| Miscellaneous Revenues         | 4.153                    | 31.200             | 6.253           | 37.453       |
| Operating Transfers In         | 57.032                   | 0                  |                 | 0            |
| <b>Total Revenues</b>          | 61,185                   | 31,200             | 6,253           | 37,453       |
| <b>TOTAL RESOURCES</b>         | \$ 259,769               | 347,805            | 6,253           | 354,058      |
| <b>Expenditures</b>            |                          |                    |                 |              |
| Administration                 | 1.625                    | 9.000              |                 | 9.000        |
| Human Resources                | 0                        | 3.105              |                 | 3.105        |
| Facilities                     | 1.270                    | 0                  |                 | 0            |
| Parks & Recreation             | 0                        | 15.280             | (4.253)         | 11.027       |
| Community & Cultural Services  | 2.276                    | 193.800            |                 | 193.800      |
| Las Cruces Police Department   | 3.523                    | 7.300              |                 | 7.300        |
| 37402 - National Night Out     | 0                        | 100                |                 | 100          |
| Operating Transfers Out        | 0                        | 0                  |                 | 0            |
| <b>Total Expenditures</b>      | \$ 8,694                 | 228,585            | (4,253)         | 224,332      |
| Accrual Adjustments            | 0                        | 0                  |                 | 0            |
| <b>ENDING BALANCE</b>          | \$ 251,075               | 119,220            | 10,506          | 129,726      |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 1000 GENERAL FUND

TRANSFER IN

| Description              | Increase   | Decrease   | Amount     | Reason for Request/Item Description |
|--------------------------|------------|------------|------------|-------------------------------------|
| STATE SHARED GROSS REC   | 1          | 0          | 1          | Cover Actual Transfer               |
| <b>TOTAL</b>             | <b>\$1</b> | <b>\$0</b> | <b>\$1</b> | <b>GENERAL GOVERNMENT</b>           |
| <b>TOTAL TRANSFER IN</b> | <b>\$1</b> | <b>\$0</b> | <b>\$1</b> |                                     |

EXPENDITURES

| Description             | Increase   | Decrease        | Amount            | Reason for Request/Item Description   |
|-------------------------|------------|-----------------|-------------------|---|
| DENTAL INS              | 0          | 678             | (678)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| FICA MEDICARE           | 0          | 1,804           | (1,804)           | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| FICA SOCIAL SECURITY    | 0          | 7,698           | (7,698)           | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| HEALTH INS              | 0          | 11,602          | (11,602)          | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| INSURANCE ADMININSTRAT  | 0          | 38              | (38)              | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| LIFE AND DISABILITY INS | 0          | 188             | (188)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| PERA                    | 0          | 17,029          | (17,029)          | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| ADMINISTRATION          | 0          | 22,251          | (22,251)          | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| WORKERS COMPENSATION    | 0          | 38              | (38)              | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| RETIREMENT HEALTH CARE  | 0          | 2,250           | (2,250)           | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| TRAINING MATERIALS GENE | 0          | 1,795           | (1,795)           | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| TRAVEL GENERAL          | 0          | 3,000           | (3,000)           | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| TELEPHONE CELL PHONES   | 0          | 800             | (800)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| PURCHASED SERVICES GEN  | 0          | 820             | (820)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| PROGRAM FOOD PURCHASE   | 0          | 500             | (500)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| PRINTING                | 0          | 535             | (535)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| SUPPLIES GENERAL        | 0          | 650             | (650)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| WK COMP - DEPT CHARGE   | 0          | 4,229           | (4,229)           | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| POSTAGE AND FREIGHT     | 0          | 500             | (500)             | Budget set for 150A1 however, this project # was for FY13. FY14 project # is 150B1. |
| <b>TOTAL</b>            | <b>\$0</b> | <b>\$76,405</b> | <b>(\$76,405)</b> | <b>COMMUNITY DEVELOPMENT</b>  |
| CLASSIFIED              | 0          | 5,200           | (5,200)           | To use available budget to fund grant match   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

EXPENDITURES

| Description               | Increase   | Decrease         | Amount             | Reason for Request/Item Description         |
|---------------------------|------------|------------------|--------------------|---|
| PART TIME SEASONAL        | 0          | 12,012           | (12,012)           | To use available budget to fund grant match |
| ADMINISTRATION            | 0          | 5,800            | (5,800)            | To use available budget to fund grant match |
| HEALTH INS                | 0          | 5,293            | (5,293)            | To use available budget to fund grant match |
| SCHEDULED OVERTIME        | 0          | 7,000            | (7,000)            | To use available budget to fund grant match |
| FICA MEDICARE             | 0          | 2,000            | (2,000)            | To use available budget to fund grant match |
| MOTOR POOL REPAIR & MAI   | 0          | 5,000            | (5,000)            | To use available budget to fund grant match |
| PROPERTY APPRAISAL        | 0          | 20,000           | (20,000)           | To use available budget to fund grant match |
| SUPPLIES GENERAL          | 0          | 6,800            | (6,800)            | To use available budget to fund grant match |
| TRAVEL GENERAL            | 0          | 7,200            | (7,200)            | To use available budget to fund grant match |
| MINOR EQUIPMENT           | 0          | 28,510           | (28,510)           | To use available budget to fund grant match |
| SOFTWARE                  | 0          | 10,000           | (10,000)           | To use available budget to fund grant match |
| CARPENTER REPAIR & MAIN   | 0          | 50,000           | (50,000)           | To use available budget to fund grant match |
| MINOR COMPUTER EQUIPME    | 0          | 3,000            | (3,000)            | To use available budget to fund grant match |
| MAINTENANCE AGREEMENT     | 0          | 2,000            | (2,000)            | To use available budget to fund grant match |
| GENERAL EQUIPMENT REPA    | 0          | 2,500            | (2,500)            | To use available budget to fund grant match |
| ENVIRONMENTAL STUDY       | 0          | 10,000           | (10,000)           | To use available budget to fund grant match |
| ELECTRICITY               | 0          | 2,000            | (2,000)            | To use available budget to fund grant match |
| PURCHASED SERVICES GEN    | 0          | 49,642           | (49,642)           | To use available budget to fund grant match |
| MAJOR EQUIPMENT           | 0          | 5,000            | (5,000)            | To use available budget to fund grant match |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$238,957</b> | <b>(\$238,957)</b> | <b>PUBLIC WORKS</b>                         |
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$315,362</b> | <b>(\$315,362)</b> |   |

TRANSFER OUT

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description                               |
|---------------------------|------------------|------------|------------------|---|
| CAPITAL IMP RESERVE       | 238,957          | 0          | 238,957          | To fund grant matches for FY15 for Facilities Management Projects |
| <b>TOTAL</b>              | <b>\$238,957</b> | <b>\$0</b> | <b>\$238,957</b> | <b>GENERAL GOVERNMENT</b>   |
| <b>TOTAL TRANSFER OUT</b> | <b>\$238,957</b> | <b>\$0</b> | <b>\$238,957</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 1005 ENGINEERING SERVICES

TRANSFER IN

| Description              | Increase   | Decrease         | Amount             | Reason for Request/Item Description           |
|--------------------------|------------|------------------|--------------------|---|
| STREET MTNCE OPER        | 0          | 514,516          | (514,516)          | To reduce transfer to match Fund 2600 adj amt |
| <b>TOTAL</b>             | <b>\$0</b> | <b>\$514,516</b> | <b>(\$514,516)</b> | <b>PUBLIC WORKS</b>                           |
| <b>TOTAL TRANSFER IN</b> | <b>\$0</b> | <b>\$514,516</b> | <b>(\$514,516)</b> |   |

EXPENDITURES

| Description             | Increase | Decrease | Amount    | Reason for Request/Item Description             |
|-------------------------|----------|----------|-----------|---|
| FICA SOCIAL SECURITY    | 0        | 10,999   | (10,999)  | To reduce expenses to match transfers           |
| RETIREMENT HEALTH CARE  | 0        | 3,454    | (3,454)   | To reduce expenses to match transfers           |
| PERA                    | 0        | 32,400   | (32,400)  | To reduce expenses to match transfers           |
| PART TIME SEASONAL      | 0        | 8,300    | (8,300)   | To reduce expenses to match transfers           |
| HEALTH INS              | 0        | 142,348  | (142,348) | To reduce expenses to match transfers           |
| LIFE AND DISABILITY INS | 0        | 428      | (428)     | To reduce expenses to match transfers           |
| SCHEDULED OVERTIME      | 0        | 6,000    | (6,000)   | To reduce expenses to match transfers           |
| CLASSIFIED              | 0        | 80,715   | (80,715)  | To reduce expenses to match transfers           |
| ADMINISTRATION          | 0        | 34,378   | (34,378)  | To reduce expenses to match transfers           |
| DENTAL INS              | 0        | 6,592    | (6,592)   | To reduce expenses to match transfers           |
| CELL PHONE STIPEND      | 0        | 200      | (200)     | To reduce expenses to match transfers           |
| FICA MEDICARE           | 0        | 2,739    | (2,739)   | To reduce expenses to match transfers           |
| SOFTWARE                | 0        | 4,320    | (4,320)   | To reduce expenses to match transfers           |
| REPAIRS & MAINTENANCE G | 0        | 1,000    | (1,000)   | To increase budget for anticipated expenditures |
| RENTALS GENERAL         | 0        | 530      | (530)     | To reduce expenses to match transfers           |
| PURCHASED SERVICES GEN  | 0        | 7,156    | (7,156)   | To reduce expenses to match transfers           |
| PROGRAM FOOD PURCHASE   | 0        | 600      | (600)     | To reduce expenses to match transfers           |
| PRINTING                | 0        | 10,500   | (10,500)  | To reduce expenses to match transfers           |
| MAGAZINES/PERIODICALS/B | 0        | 2,000    | (2,000)   | To reduce expenses to match transfers           |
| COPYING FEES            | 0        | 3,450    | (3,450)   | To reduce expenses to match transfers           |
| MOTOR POOL REPAIR & MAI | 3,000    | 0        | 3,000     | To increase budget for anticipated expenditures |
| MOTOR POOL RENTALS      | 0        | 4,700    | (4,700)   | To reduce expenses to match transfers           |
| MINOR EQUIPMENT         | 0        | 4,495    | (4,495)   | To reduce expenses to match transfers           |
| MINOR COMPUTER EQUIPME  | 0        | 18,000   | (18,000)  | To reduce expenses to match transfers           |
| MATERIAL TESTING        | 0        | 46,624   | (46,624)  | To reduce expenses to match transfers           |
| DOCUMENT SERVICES       | 0        | 800      | (800)     | To reduce expenses to match transfers           |
| DUES                    | 400      | 0        | 400       | To increase budget for anticipated expenditures |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

EXPENDITURES

| Description               | Increase       | Decrease         | Amount             | Reason for Request/Item Description             |
|---------------------------|----------------|------------------|--------------------|---|
| POSTAGE AND FREIGHT       | 0              | 4,400            | (4,400)            | To reduce expenses to match transfers           |
| SUPPLIES GENERAL          | 1,000          | 0                | 1,000              | To increase budget for anticipated expenditures |
| TELEPHONE                 | 0              | 6,700            | (6,700)            | To reduce expenses to match transfers           |
| TELEPHONE CELL PHONES     | 0              | 13,500           | (13,500)           | To reduce expenses to match transfers           |
| TRAINING MATERIALS GENE   | 0              | 600              | (600)              | To reduce expenses to match transfers           |
| TRAVEL GENERAL            | 0              | 5,800            | (5,800)            | To reduce expenses to match transfers           |
| TUITION DUES LICENSES GE  | 0              | 2,900            | (2,900)            | To reduce expenses to match transfers           |
| UNIFORMS & SAFETY WEAR    | 0              | 4,468            | (4,468)            | To reduce expenses to match transfers           |
| SUPPLIES GENERAL          | 0              | 2,054            | (2,054)            | To reduce expenses to match transfers           |
| <b>TOTAL</b>              | <b>\$4,400</b> | <b>\$473,150</b> | <b>(\$468,750)</b> | <b>PUBLIC WORKS</b>                             |
| <b>TOTAL EXPENDITURES</b> | <b>\$4,400</b> | <b>\$473,150</b> | <b>(\$468,750)</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 1200 VEHICLE ACQUISITION FUND

TRANSFER IN

| Description              | Increase         | Decrease   | Amount           | Reason for Request/Item Description      |
|--------------------------|------------------|------------|------------------|--|
| NMFA EQ DS               | 356,541          | 0          | 356,541          | Reduction in transfer needed for 2013-14 |
| <b>TOTAL</b>             | <b>\$356,541</b> | <b>\$0</b> | <b>\$356,541</b> | <b>TRANSPORTATION</b>                    |
| <b>TOTAL TRANSFER IN</b> | <b>\$356,541</b> | <b>\$0</b> | <b>\$356,541</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 1500 GROSS RECEIPTS TAX INCOME FUND

TRANSFER OUT

| Description               | Increase   | Decrease   | Amount     | Reason for Request/Item Description |
|---------------------------|------------|------------|------------|-------------------------------------|
| GENERAL FUND              | 1          | 0          | 1          | Cover Actual Transfer               |
| <b>TOTAL</b>              | <b>\$1</b> | <b>\$0</b> | <b>\$1</b> | <b>GENERAL GOVERNMENT</b>           |
| <b>TOTAL TRANSFER OUT</b> | <b>\$1</b> | <b>\$0</b> | <b>\$1</b> |                                     |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 2171 OLDER AMERICANS ACT PROGRAMS

REVENUES

| Description               | Increase   | Decrease        | Amount            | Reason for Request/Item Description                      |
|---------------------------|------------|-----------------|-------------------|--|
| SENIOR RECREATION TITLE I | 0          | 6,217           | (6,217)           | Rescinded grant contract for health promotion - Nov 2013 |
| US OLDER AMERICANS ACT    | 0          | 13,843          | (13,843)          | Rescinded grant contract for health promotion - Nov 2013 |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$20,060</b> | <b>(\$20,060)</b> | <b>COMMUNITY &amp; CULTURAL SERVICES</b>                 |
| <b>TOTAL REVENUES</b>     | <b>\$0</b> | <b>\$20,060</b> | <b>(\$20,060)</b> |  |

EXPENDITURES

| Description               | Increase   | Decrease        | Amount            | Reason for Request/Item Description                      |
|---------------------------|------------|-----------------|-------------------|--|
| PERA                      | 0          | 1,520           | (1,520)           | Rescinded grant contract for health promotion - Nov 2013 |
| RETIREMENT HEALTH CARE    | 0          | 201             | (201)             | Rescinded grant contract for health promotion - Nov 2013 |
| HEALTH INS                | 0          | 1,839           | (1,839)           | Rescinded grant contract for health promotion - Nov 2013 |
| FICA MEDICARE             | 0          | 11              | (11)              | Rescinded grant contract for health promotion - Nov 2013 |
| DENTAL INS                | 0          | 126             | (126)             | Rescinded grant contract for health promotion - Nov 2013 |
| CLASSIFIED                | 0          | 3,320           | (3,320)           | Rescinded grant contract for health promotion - Nov 2013 |
| ADMINISTRATION            | 0          | 3,888           | (3,888)           | Rescinded grant contract for health promotion - Nov 2013 |
| FICA SOCIAL SECURITY      | 0          | 42              | (42)              | Rescinded grant contract for health promotion - Nov 2013 |
| PURCHASED SERVICES GEN    | 0          | 8,444           | (8,444)           | Rescinded grant contract for health promotion - Nov 2013 |
| SUPPLIES GENERAL          | 0          | 669             | (669)             | Rescinded grant contract for health promotion - Nov 2013 |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$20,060</b> | <b>(\$20,060)</b> | <b>COMMUNITY &amp; CULTURAL SERVICES</b>                 |
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$20,060</b> | <b>(\$20,060)</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 2412 JUVENILE CITATION PROGRAM

REVENUES

| Description            | Increase       | Decrease   | Amount         | Reason for Request/Item Description   |
|------------------------|----------------|------------|----------------|---|
| NM CHILDREN YOUTH & FA | 1,144          | 0          | 1,144          | To correctly reflect grant award amount to Juvenile Citation Program in CYFD/CLC contract #14-690-16399-1 |
| <b>TOTAL</b>           | <b>\$1,144</b> | <b>\$0</b> | <b>\$1,144</b> | <b>COMMUNITY DEVELOPMENT</b>  |
| <b>TOTAL REVENUES</b>  | <b>\$1,144</b> | <b>\$0</b> | <b>\$1,144</b> |   |

EXPENDITURES

| Description               | Increase       | Decrease   | Amount         | Reason for Request/Item Description   |
|---------------------------|----------------|------------|----------------|---|
| REGULAR PART TIME         | 1,144          | 0          | 1,144          | To correctly reflect grant award amount to Juvenile Citation Program in CYFD/CLC contract #14-690-16399-1 |
| <b>TOTAL</b>              | <b>\$1,144</b> | <b>\$0</b> | <b>\$1,144</b> | <b>COMMUNITY DEVELOPMENT</b>  |
| <b>TOTAL EXPENDITURES</b> | <b>\$1,144</b> | <b>\$0</b> | <b>\$1,144</b> |   |

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## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 2600 STREET MAINTENANCE OPERATIONS

TRANSFER IN

| Description              | Increase        | Decrease   | Amount          | Reason for Request/Item Description                    |
|--------------------------|-----------------|------------|-----------------|--|
| SPEC STRT PROJECTS       | 99,327          | 0          | 99,327          | To reimburse City of Chandler Tank from Philippou Fund |
| <b>TOTAL</b>             | <b>\$99,327</b> | <b>\$0</b> | <b>\$99,327</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL TRANSFER IN</b> | <b>\$99,327</b> | <b>\$0</b> | <b>\$99,327</b> |  |

EXPENDITURES

| Description               | Increase   | Decrease           | Amount               | Reason for Request/Item Description                    |
|---------------------------|------------|--------------------|----------------------|--|
| GENERAL STREET REPAIR &   | 0          | 1,938,000          | (1,938,000)          | Reclassify Overlay as Capital Expenditure to Fund 4202 |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$1,938,000</b> | <b>(\$1,938,000)</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$1,938,000</b> | <b>(\$1,938,000)</b> |  |

TRANSFER OUT

| Description               | Increase           | Decrease   | Amount             | Reason for Request/Item Description                    |
|---------------------------|--------------------|------------|--------------------|--|
| GRT STREET MTNCE          | 1,938,000          | 0          | 1,938,000          | Reclassify Overlay as Capital Expenditure to Fund 4202 |
| <b>TOTAL</b>              | <b>\$1,938,000</b> | <b>\$0</b> | <b>\$1,938,000</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL TRANSFER OUT</b> | <b>\$1,938,000</b> | <b>\$0</b> | <b>\$1,938,000</b> |  |

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## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 2650 FLOOD CONTROL OPERATIONS

EXPENDITURES

| Description               | Increase   | Decrease        | Amount            | Reason for Request/Item Description                    |
|---------------------------|------------|-----------------|-------------------|--|
| GENERAL STREET REPAIR &   | 0          | 32,000          | (32,000)          | Reclassify Overlay as Capital Expenditure to Fund 4400 |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$32,000</b> | <b>(\$32,000)</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$32,000</b> | <b>(\$32,000)</b> |  |

TRANSFER OUT

| Description               | Increase        | Decrease   | Amount          | Reason for Request/Item Description                    |
|---------------------------|-----------------|------------|-----------------|--|
| FLOOD CONTROL             | 32,000          | 0          | 32,000          | Reclassify Overlay as Capital Expenditure to Fund 4400 |
| <b>TOTAL</b>              | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL TRANSFER OUT</b> | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 2710 CONVENTION &amp; VISITORS BUREAU

EXPENDITURES

| Description               | Increase        | Decrease   | Amount          | Reason for Request/Item Description                    |
|---------------------------|-----------------|------------|-----------------|--|
| GENERAL UTILITY SERVICE   | 10,000          | 0          | 10,000          | Increase in electric cost from previous years          |
| PURCHASED SERVICES GEN    | 16,000          | 0          | 16,000          | Possible shortage in funds for LCCC budget maintenance |
| <b>TOTAL</b>              | <b>\$26,000</b> | <b>\$0</b> | <b>\$26,000</b> | <b>COMMUNITY &amp; CULTURAL SERVICES</b>               |
| <b>TOTAL EXPENDITURES</b> | <b>\$26,000</b> | <b>\$0</b> | <b>\$26,000</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 2825 LAS CRUCES CONVENTION CTR FEES

TRANSFER OUT

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description                         |
|---------------------------|------------------|------------|------------------|---|
| 2010 CONV CTR             | 288,225          | 0          | 288,225          | Additional fund transfer needed to meet reserve requirement |
| <b>TOTAL</b>              | <b>\$288,225</b> | <b>\$0</b> | <b>\$288,225</b> | <b>COMMUNITY &amp; CULTURAL SERVICES</b>                    |
| <b>TOTAL TRANSFER OUT</b> | <b>\$288,225</b> | <b>\$0</b> | <b>\$288,225</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

3277 2010B MGRT FLOOD CTL DEBT SVC

TRANSFER IN

| Description              | Increase         | Decrease   | Amount           | Reason for Request/Item Description |
|--------------------------|------------------|------------|------------------|-------------------------------------|
| 06 NMFA STREETS          | 520,217          | 0          | 520,217          | Closing of Capital Project Fund     |
| <b>TOTAL</b>             | <b>\$520,217</b> | <b>\$0</b> | <b>\$520,217</b> | <b>FINANCIAL SERVICES</b>           |
| <b>TOTAL TRANSFER IN</b> | <b>\$520,217</b> | <b>\$0</b> | <b>\$520,217</b> |                                     |

Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

3280 2010 SSGRT CONVENTION CTR DS

TRANSFER IN

| Description              | Increase         | Decrease   | Amount           | Reason for Request/Item Description                         |
|--------------------------|------------------|------------|------------------|---|
| LC CONVENTION CT         | 288,225          | 0          | 288,225          | Additional fund transfer needed to meet reserve requirement |
| <b>TOTAL</b>             | <b>\$288,225</b> | <b>\$0</b> | <b>\$288,225</b> | <b>FINANCIAL SERVICES</b>                                   |
| <b>TOTAL TRANSFER IN</b> | <b>\$288,225</b> | <b>\$0</b> | <b>\$288,225</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 3612 NMFA EQUIPMENT LOANS DEBT SVC

TRANSFER OUT

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description      |
|---------------------------|------------------|------------|------------------|--|
| VEHICLE ACQUISITION       | 356,541          | 0          | 356,541          | Reduction in transfer needed for 2013-14 |
| <b>TOTAL</b>              | <b>\$356,541</b> | <b>\$0</b> | <b>\$356,541</b> | <b>FINANCIAL SERVICES</b>                |
| <b>TOTAL TRANSFER OUT</b> | <b>\$356,541</b> | <b>\$0</b> | <b>\$356,541</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

3619 2008 NMFA FLOOD CONTRO DS

TRANSFER IN

| Description              | Increase         | Decrease   | Amount           | Reason for Request/Item Description |
|--------------------------|------------------|------------|------------------|-------------------------------------|
| NMFA FLOOD 08            | 382,063          | 0          | 382,063          | Closing of Capital Project Fund     |
| <b>TOTAL</b>             | <b>\$382,063</b> | <b>\$0</b> | <b>\$382,063</b> | <b>FINANCIAL SERVICES</b>           |
| <b>TOTAL TRANSFER IN</b> | <b>\$382,063</b> | <b>\$0</b> | <b>\$382,063</b> |                                     |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 4001 FACILITIES GENERAL FUND

REVENUES

| Description             | Increase        | Decrease        | Amount            | Reason for Request/Item Description    |
|-------------------------|-----------------|-----------------|-------------------|--|
| ENERGY EFFICIENCY REVEN | 30,000          | 0               | 30,000            | Move budget to correct revenue account |
| <b>TOTAL</b>            | <b>\$30,000</b> | <b>\$0</b>      | <b>\$30,000</b>   | <b>FACILITIES</b>                      |
| ENERGY EFFICIENCY REVEN | 0               | 30,000          | (30,000)          | Move budget to correct revenue account |
| <b>TOTAL</b>            | <b>\$0</b>      | <b>\$30,000</b> | <b>(\$30,000)</b> | <b>PUBLIC WORKS</b>                    |
| <b>TOTAL REVENUES</b>   | <b>\$30,000</b> | <b>\$30,000</b> | <b>\$0</b>        |  |

TRANSFER IN

| Description              | Increase         | Decrease   | Amount           | Reason for Request/Item Description                               |
|--------------------------|------------------|------------|------------------|---|
| GENERAL FUND             | 238,957          | 0          | 238,957          | To fund grant matches for FY15 for Facilities Management Projects |
| <b>TOTAL</b>             | <b>\$238,957</b> | <b>\$0</b> | <b>\$238,957</b> | <b>PUBLIC WORKS</b>   |
| <b>TOTAL TRANSFER IN</b> | <b>\$238,957</b> | <b>\$0</b> | <b>\$238,957</b> |   |

EXPENDITURES

| Description               | Increase   | Decrease           | Amount               | Reason for Request/Item Description |
|---------------------------|------------|--------------------|----------------------|-------------------------------------|
| GENERAL BLDGS CAPITAL O   | 0          | 1,000,000          | (1,000,000)          | To budget closer to actual          |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$1,000,000</b> | <b>(\$1,000,000)</b> | <b>PUBLIC WORKS</b>                 |
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$1,000,000</b> | <b>(\$1,000,000)</b> |                                     |

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## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 4202 GR REC TAX STREET MAINTENANCE

TRANSFER IN

| Description              | Increase           | Decrease   | Amount             | Reason for Request/Item Description |
|--------------------------|--------------------|------------|--------------------|-------------------------------------|
| STREET MTNCE OPER        | 1,938,000          | 0          | 1,938,000          | Increase transfer to cover Overlay  |
| <b>TOTAL</b>             | <b>\$1,938,000</b> | <b>\$0</b> | <b>\$1,938,000</b> | <b>PUBLIC WORKS</b>                 |
| <b>TOTAL TRANSFER IN</b> | <b>\$1,938,000</b> | <b>\$0</b> | <b>\$1,938,000</b> |                                     |

EXPENDITURES

| Description               | Increase           | Decrease   | Amount             | Reason for Request/Item Description                      |
|---------------------------|--------------------|------------|--------------------|--|
| PAVING                    | 1,938,000          | 0          | 1,938,000          | Reclassify Overlay as Capital Expenditure from Fund 2600 |
| <b>TOTAL</b>              | <b>\$1,938,000</b> | <b>\$0</b> | <b>\$1,938,000</b> | <b>PUBLIC WORKS</b>                                      |
| <b>TOTAL EXPENDITURES</b> | <b>\$1,938,000</b> | <b>\$0</b> | <b>\$1,938,000</b> |  |

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## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 4205 SPECIAL STREET PROJECTS

*TRANSFER OUT*

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description                    |
|---------------------------|------------------|------------|------------------|--|
| FLOOD CONTROL NMFA        | 75,765           | 0          | 75,765           | To reimburse City of Chandler Tank from Philippou Fund |
| STREET MAINT OPERATNS     | 99,327           | 0          | 99,327           | To reimburse City of Chandler Tank from Philippou Fund |
| 2006 NMFA STREET PROJECT  | 21,000           | 0          | 21,000           | To reimburse City of Philippou Settlement work         |
| <b>TOTAL</b>              | <b>\$196,092</b> | <b>\$0</b> | <b>\$196,092</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL TRANSFER OUT</b> | <b>\$196,092</b> | <b>\$0</b> | <b>\$196,092</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 4213 NMFA STREET PROJECTS 2006

TRANSFER IN

| Description              | Increase        | Decrease   | Amount          | Reason for Request/Item Description            |
|--------------------------|-----------------|------------|-----------------|--|
| SPEC STRT PROJECTS       | 21,000          | 0          | 21,000          | To reimburse City of Philippou Settlement work |
| <b>TOTAL</b>             | <b>\$21,000</b> | <b>\$0</b> | <b>\$21,000</b> | <b>PUBLIC WORKS</b>                            |
| <b>TOTAL TRANSFER IN</b> | <b>\$21,000</b> | <b>\$0</b> | <b>\$21,000</b> |  |

TRANSFER OUT

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description |
|---------------------------|------------------|------------|------------------|-------------------------------------|
| 2010B FLOOD               | 520,217          | 0          | 520,217          | Closing of Capital Project Fund     |
| <b>TOTAL</b>              | <b>\$520,217</b> | <b>\$0</b> | <b>\$520,217</b> | <b>PUBLIC WORKS</b>                 |
| <b>TOTAL TRANSFER OUT</b> | <b>\$520,217</b> | <b>\$0</b> | <b>\$520,217</b> |                                     |

Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

4300 AIRPORT IMPROVEMENT

REVENUES

| Description           | Increase   | Decrease           | Amount               | Reason for Request/Item Description |
|-----------------------|------------|--------------------|----------------------|-------------------------------------|
| OTHER REVENUE         | 0          | 1,662,500          | (1,662,500)          | Zeroing out of place holder         |
| <b>TOTAL</b>          | <b>\$0</b> | <b>\$1,662,500</b> | <b>(\$1,662,500)</b> | <b>TRANSPORTATION SERVICES</b>      |
| <b>TOTAL REVENUES</b> | <b>\$0</b> | <b>\$1,662,500</b> | <b>(\$1,662,500)</b> |                                     |

EXPENDITURES

| Description               | Increase   | Decrease           | Amount               | Reason for Request/Item Description |
|---------------------------|------------|--------------------|----------------------|-------------------------------------|
| MAJOR EQUIPMENT           | 0          | 1,662,500          | (1,662,500)          | Zeroing out of place holder         |
| <b>TOTAL</b>              | <b>\$0</b> | <b>\$1,662,500</b> | <b>(\$1,662,500)</b> | <b>TRANSPORTATION SERVICES</b>      |
| <b>TOTAL EXPENDITURES</b> | <b>\$0</b> | <b>\$1,662,500</b> | <b>(\$1,662,500)</b> |                                     |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 4400 FLOOD CONTROL

TRANSFER IN

| Description              | Increase        | Decrease   | Amount          | Reason for Request/Item Description                      |
|--------------------------|-----------------|------------|-----------------|--|
| FLOOD OPERATIONS         | 32,000          | 0          | 32,000          | Reclassify Overlay as Capital Expenditure from Fund 2650 |
| <b>TOTAL</b>             | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> | <b>PUBLIC WORKS</b>                                      |
| <b>TOTAL TRANSFER IN</b> | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> |  |

EXPENDITURES

| Description               | Increase        | Decrease   | Amount          | Reason for Request/Item Description                      |
|---------------------------|-----------------|------------|-----------------|--|
| FLOOD CHANNELS            | 32,000          | 0          | 32,000          | Reclassify Overlay as Capital Expenditure from Fund 2650 |
| <b>TOTAL</b>              | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> | <b>PUBLIC WORKS</b>                                      |
| <b>TOTAL EXPENDITURES</b> | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> |  |

Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

4413 FLOOD CONTROL NMFA

TRANSFER IN

| Description              | Increase        | Decrease   | Amount          | Reason for Request/Item Description                    |
|--------------------------|-----------------|------------|-----------------|--|
| SPEC STRT PROJECTS       | 75,765          | 0          | 75,765          | To reimburse City of Chandler Tank from Philippou Fund |
| <b>TOTAL</b>             | <b>\$75,765</b> | <b>\$0</b> | <b>\$75,765</b> | <b>PUBLIC WORKS</b>                                    |
| <b>TOTAL TRANSFER IN</b> | <b>\$75,765</b> | <b>\$0</b> | <b>\$75,765</b> |  |

TRANSFER OUT

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description |
|---------------------------|------------------|------------|------------------|-------------------------------------|
| NMFA 08 DS                | 382,063          | 0          | 382,063          | Closing of Capital Project Fund     |
| <b>TOTAL</b>              | <b>\$382,063</b> | <b>\$0</b> | <b>\$382,063</b> | <b>PUBLIC WORKS</b>                 |
| <b>TOTAL TRANSFER OUT</b> | <b>\$382,063</b> | <b>\$0</b> | <b>\$382,063</b> |                                     |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 5100 UTILITIES SHARED SERVICES

EXPENDITURES

| Description               | Increase       | Decrease   | Amount         | Reason for Request/Item Description      |
|---------------------------|----------------|------------|----------------|--|
| ADVERTISING               | 5,000          | 0          | 5,000          | Advertising in newspapers - needs budget |
| <b>TOTAL</b>              | <b>\$5,000</b> | <b>\$0</b> | <b>\$5,000</b> | <b>UTILITY SHARED SERVICES</b>           |
| <b>TOTAL EXPENDITURES</b> | <b>\$5,000</b> | <b>\$0</b> | <b>\$5,000</b> |  |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 5200 GAS OPERATIONS

REVENUES

| Description             | Increase         | Decrease   | Amount           | Reason for Request/Item Description                     |
|-------------------------|------------------|------------|------------------|---|
| NATURAL GAS SALES-COMM  | 850,000          | 0          | 850,000          | Match the increase is purchase cost for commodity sales |
| PROV FOR UNCOLL COST OF | (6,375)          | 0          | (6,375)          | Provision for uncollectable cost of gas (.75%)          |
| <b>TOTAL</b>            | <b>\$843,625</b> | <b>\$0</b> | <b>\$843,625</b> | <b>GAS CONSTRUCTION/MAINTENANCE</b>                     |
| <b>TOTAL REVENUES</b>   | <b>\$843,625</b> | <b>\$0</b> | <b>\$843,625</b> |   |

EXPENDITURES

| Description                | Increase         | Decrease   | Amount           | Reason for Request/Item Description           |
|----------------------------|------------------|------------|------------------|---|
| COST OF NATURAL GAS        | 850,000          | 0          | 850,000          | Increase in the cost of Natural Gas commodity |
| IN LIEU OF FR TAX: COST OF | 17,000           | 0          | 17,000           | PILT for Cost of Natural Gas (2%)             |
| <b>TOTAL</b>               | <b>\$867,000</b> | <b>\$0</b> | <b>\$867,000</b> | <b>GAS CONSTRUCTION/MAINTENANCE</b>           |
| <b>TOTAL EXPENDITURES</b>  | <b>\$867,000</b> | <b>\$0</b> | <b>\$867,000</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 5300 WATER OPERATIONS

REVENUES

| Description           | Increase         | Decrease   | Amount           | Reason for Request/Item Description            |
|-----------------------|------------------|------------|------------------|--|
| WATER DIF RATE RIDER  | 522,106          | 0          | 522,106          | Increase Water DIF Rate Rider (24 of 28 cents) |
| <b>TOTAL</b>          | <b>\$522,106</b> | <b>\$0</b> | <b>\$522,106</b> | <b>WATER SERVICES</b>                          |
| <b>TOTAL REVENUES</b> | <b>\$522,106</b> | <b>\$0</b> | <b>\$522,106</b> |  |

EXPENDITURES

| Description               | Increase         | Decrease   | Amount           | Reason for Request/Item Description                               |
|---------------------------|------------------|------------|------------------|---|
| BOND/NOTE INTEREST        | 48,701           | 0          | 48,701           | Bond Interest: Payments of 59,235.43 per month                    |
| BOND/NOTE PRINCIPAL       | 78,154           | 0          | 78,154           | Bond Principal: Payments of 151,398.97 per month                  |
| INTEREST EXP-AMORT DEBT   | 110              | 0          | 110              | Int Exp Amortized Cost: Anticipated based on current expenditures |
| <b>TOTAL</b>              | <b>\$126,965</b> | <b>\$0</b> | <b>\$126,965</b> | <b>WATER SERVICES</b>   |
| <b>TOTAL EXPENDITURES</b> | <b>\$126,965</b> | <b>\$0</b> | <b>\$126,965</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 5301 WATER DEVELOPMENT

REVENUES

| Description           | Increase         | Decrease   | Amount           | Reason for Request/Item Description           |
|-----------------------|------------------|------------|------------------|---|
| WATER DIF RATE RIDER  | 123,684          | 0          | 123,684          | Increase Water DIF Rate Rider (4 of 28 cents) |
| <b>TOTAL</b>          | <b>\$123,684</b> | <b>\$0</b> | <b>\$123,684</b> | <b>WATER DEVELOPMENT SERVICES</b>             |
| <b>TOTAL REVENUES</b> | <b>\$123,684</b> | <b>\$0</b> | <b>\$123,684</b> |   |

Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

5360 WATER EQUIPMENT REPL RESERVE

EXPENDITURES

| Description               | Increase        | Decrease   | Amount          | Reason for Request/Item Description   |
|---------------------------|-----------------|------------|-----------------|---|
| ROLLING EQUIP INCL TRAIL  | 19,519          | 0          | 19,519          | To cover purchase of Ditch Witch VAC System which JHWWTP and Water Line Maintenance will both be utilizing. Requisition has already been created; there are not enough funds to cover the WLM portion of \$19,519 Requisition #14102749. Account will have to b |
| <b>TOTAL</b>              | <b>\$19,519</b> | <b>\$0</b> | <b>\$19,519</b> | <b>WATER SERVICES</b>   |
| <b>TOTAL EXPENDITURES</b> | <b>\$19,519</b> | <b>\$0</b> | <b>\$19,519</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 5450 WASTEWATER CAPITAL IMPROVEMENT

EXPENDITURES

| Description               | Increase        | Decrease   | Amount          | Reason for Request/Item Description   |
|---------------------------|-----------------|------------|-----------------|---|
| UTILITIES INFRASTRUCTURE  | 32,000          | 0          | 32,000          | Emergency purchase of two lift station pumps. Requisition will be completed by LCU up to certain point and then Purchasing Manager will have to do override the budget. |
| <b>TOTAL</b>              | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> | <b>UTILITY SERVICES</b>   |
| <b>TOTAL EXPENDITURES</b> | <b>\$32,000</b> | <b>\$0</b> | <b>\$32,000</b> |   |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 5510 SOLID WASTE LANDFILL CLOSURE

EXPENDITURES

| Description               | Increase        | Decrease   | Amount          | Reason for Request/Item Description |
|---------------------------|-----------------|------------|-----------------|-------------------------------------|
| PURCHASED SERVICES GEN    | 16,580          | 0          | 16,580          | Cover Encumbrances & Requisitions   |
| <b>TOTAL</b>              | <b>\$16,580</b> | <b>\$0</b> | <b>\$16,580</b> | <b>UTILITY SERVICES</b>             |
| <b>TOTAL EXPENDITURES</b> | <b>\$16,580</b> | <b>\$0</b> | <b>\$16,580</b> |                                     |

## Narrative for Proposed End-Of-Year Budget Requests FY 2013-14

## 7480 GIFTS &amp; MEMORIALS

REVENUES

| Description           | Increase       | Decrease   | Amount         | Reason for Request/Item Description                |
|-----------------------|----------------|------------|----------------|--|
| LIBRARY CONTRIBUTIONS | 6,253          | 0          | 6,253          | To reflect actual and anticipated revenue received |
| <b>TOTAL</b>          | <b>\$6,253</b> | <b>\$0</b> | <b>\$6,253</b> | <b>COMMUNITY &amp; CULTURAL SERVICES</b>           |
| <b>TOTAL REVENUES</b> | <b>\$6,253</b> | <b>\$0</b> | <b>\$6,253</b> |  |

EXPENDITURES

| Description               | Increase        | Decrease        | Amount           | Reason for Request/Item Description                |
|---------------------------|-----------------|-----------------|------------------|--|
| SUPPLIES GENERAL          | 5,887           | 0               | 5,887            | To cover expenses associated with Reading Programs |
| LIBRARY BOOKS             | 0               | 2,000           | (2,000)          | To cover other expenses                            |
| PURCHASED SERVICES GEN    | 7,912           | 0               | 7,912            | To cover expenses associated with Reading Programs |
| GENERAL BLDGS CAPITAL O   | 0               | 16,052          | (16,052)         | To cover other operating expenses                  |
| <b>TOTAL</b>              | <b>\$13,799</b> | <b>\$18,052</b> | <b>(\$4,253)</b> | <b>COMMUNITY &amp; CULTURAL SERVICES</b>           |
| <b>TOTAL EXPENDITURES</b> | <b>\$13,799</b> | <b>\$18,052</b> | <b>(\$4,253)</b> |  |