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City of Las Cruces[®]
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Council Action and Executive Summary

Item # 11 Ordinance/Resolution# 15-124

For Meeting of _____
 (Ordinance First Reading Date)

For Meeting of December 15, 2014
 (Adoption Date)

Please check box that applies to this item:

QUASI JUDICIAL LEGISLATIVE ADMINISTRATIVE

TITLE: A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2014-15 BUDGET ALLOWING FOR ADJUSTMENTS WITHIN VARIOUS LINE ITEM BUDGETS AND TRANSFER ACCOUNTS DUE TO MID-YEAR DEVELOPMENT REGARDING REVENUES AND EXPENDITURES.

PURPOSE(S) OF ACTION:

Approve budget adjustments.

COUNCIL DISTRICT: ALL		
Drafter/Staff Contact: Robert F. Lundien	Department/Section: Administration/Office of Management and Budget	Phone: 575-541-2106
City Manager Signature:		

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

An important part of managing the City's budget performance is through the presentation of a Mid-year Budget Review which includes financial projections. A mid-year budget review allows the City to determine if adjustments to revenue projections need to be complete, and planned expenditures should be modified to maintain structural balance. Management of the City's Budget Performance is an on-going process throughout the year.

City departmental staff reviews all line items and compares actuals and/or expected results against the budgeted expectations on an annual basis. Department staff conducts an analysis to determine if the original budget is still sustainable, or if adjustments will be necessary. The attached budget adjustments provide the recommended changes to revenue, expenditures, and/or inter-fund transfer appropriations to accomplish this purpose.

Attached recommendations also reflect staff review of revenue and expenditure activity through November 2014. Budget adjustments include staff recommendations to account for variations that would impact revenues and expenditures through the remainder of the fiscal year.

(Continue on additional sheets as required)

SUPPORT INFORMATION:

1. Resolution.
2. Exhibit "A", Fiscal Year 2014-15 Budget Adjustments.
3. Attachment "1", Summary of Adjustments.

SOURCE OF FUNDING:

Is this action already budgeted?	Yes	<input type="checkbox"/>	See fund summary below
	No	<input checked="" type="checkbox"/>	If No, then check one below:
	<i>Budget Adjustment Attached</i>	<input checked="" type="checkbox"/>	Expense reallocated from: *
		<input type="checkbox"/>	Proposed funding is from a new revenue source (i.e. grant; see details below)
		<input type="checkbox"/>	Proposed funding is from fund balance in the _____ Fund.

Does this action create any revenue?	Yes	<input type="checkbox"/>	Funds will be deposited into this fund: _____ in the amount of \$ _____ for FY _____.
	No	<input checked="" type="checkbox"/>	There is no new revenue generated by this action.

BUDGET NARRATIVE

*Refer to Exhibit "A", Fiscal Year 2014-15 Budget Adjustments.

FUND EXPENDITURE SUMMARY:

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

(Continue on additional sheets as required)

OPTIONS / ALTERNATIVES:

1. Vote "Yes"; this will approve the resolution to adjust the City's FY 2014-15 Budget so revenues, expenditures and balances will more accurately reflect developments for the fiscal year.
2. Vote "No"; this will not approve the resolution to adjust the City's FY 2014-15 Budget; revenues, expenditures and balances will not accurately reflect developments for the fiscal year.
3. Vote to "Amend"; this could modify the scope and number of proposed budget adjustments.
4. Vote to "Table"; this will not reflect developments for the fiscal year.

REFERENCE INFORMATION:

N/A

RESOLUTION NO. 15-124

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2014-15 BUDGET ALLOWING FOR ADJUSTMENTS WITHIN VARIOUS LINE ITEM BUDGETS AND TRANSFER ACCOUNTS DUE TO MID-YEAR DEVELOPMENT REGARDING REVENUES AND EXPENDITURES.

The City Council is informed that:

WHEREAS, City staff members have prepared a mid-year budget adjustment for the fiscal year starting July 1, 2014 through June 30, 2015; and

WHEREAS, the adjustments are necessary due to changes in the beginning fund balances as well as mid-year review of revenue and expense variations for the fiscal year 2014-15; and

WHEREAS, it is in the best interest of the City of Las Cruces that the mid-year budget adjustment for fiscal year 2014-15 be approved.

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

(I)

THAT the budget adjustment reflected in Exhibit "A" attached, as set forth for the fiscal year 2014-15, is hereby adopted and authorized.

(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 _____, 20____.

APPROVED:

Mayor

ATTEST:

City Clerk

(SEAL)

VOTE:

Mayor Miyagishima: _____

Councillor Silva: _____

Councillor Smith: _____

Councillor Pedroza: _____

Councillor Small: _____

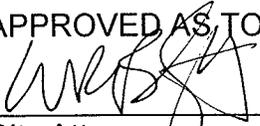
Councillor Sorg: _____

Councillor Levatino: _____

Moved by: _____

Seconded by: _____

APPROVED AS TO FORM:



Dinky _____
City Attorney

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
General Fund Fund 1000	Government		General Funds	
	2013-14 Un-Audited	2014-15 Budget Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 18,112,065	22,493,489	36,815	22,530,304
Revenues				
Gross Receipts Tax	61,710,001	62,777,000	0	62,777,000
Hold Harmless Replacement Gross Receipts Tax	0	7,402,280	0	7,402,280
Public Safety Gross Receipts Tax	521,614	3,339,000	0	3,339,000
Property Taxes	10,091,643	10,150,630	0	10,150,630
Payment In Lieu of Property Tax	787,140	808,771	0	808,771
Franchise Fees	2,700,727	2,892,619	0	2,892,619
Payment In Lieu of Franchise Fees	1,205,265	1,253,304	0	1,253,304
Licenses, Fees & Permits	1,566,787	1,614,107	0	1,614,107
Fines & Forfeitures	659,718	778,083	0	778,083
Charges For Services	1,958,868	2,673,978	0	2,673,978
Administrative Transfers	3,004,484	3,237,545	0	3,237,545
All Other Revenues	1,776,034	816,114	5,000	821,114
Debt Service	0	0	104,500	104,500
Operating Transfers In	2,746,138	73,519	0	73,519
Total Revenues	88,728,419	97,816,950	109,500	97,926,450
TOTAL RESOURCES	\$ 106,840,484	120,310,439	146,315	120,456,754
Expenditures				
Legislative	725,237	809,837	0	809,837
Judicial	1,156,625	1,152,106	24,414	1,176,520
Administration	2,595,822	3,353,285	44,101	3,397,386
Legal	1,338,935	1,354,485	19,407	1,373,892
Human Resources	1,037,819	995,501	28,743	1,024,244
Financial Services	2,703,441	3,049,913	48,505	3,098,418
Information Technology	3,409,760	4,142,768	56,055	4,198,823
Transportation	4,987,868	5,135,547	56,004	5,191,551
Parks & Recreation	8,658,358	9,967,416	216,947	10,184,363
Community Development	3,139,757	3,355,829	105,183	3,461,012
Community & Cultural Services	5,271,412	5,449,316	139,840	5,589,156
Public Works	6,476,037	5,692,458	67,849	5,760,307
Las Cruces Police Department	21,066,134	24,470,359	214,570	24,684,929
Las Cruces Fire Department	9,888,066	11,920,972	418,927	12,339,899
Legislative Reserve	1,507,007	4,805,555	(1,675,281)	3,130,274
Operating Transfers Out	10,866,353	19,100,470	218,000	19,318,470
Total Expenditures	\$ 84,828,631	104,755,817	(16,736)	104,739,081
Accrual Adjustments	481,636	0	0	0
ENDING BALANCE	\$ 22,493,489	15,554,622	163,051	15,717,673
Required Reserve:				
State Required 1/12th	7,069,053	8,018,854	(900,469)	7,118,385
Local CLC 1/12th	7,069,053	8,018,854	(900,469)	7,118,385
UN-RESERVED BALANCE	\$ 8,355,383	(483,086)	1,963,989	1,480,903

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
General Fund Reserve Section	Government		General Funds	
	2,013 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESERVES FOR:				
1. Salary Increases:				
610106 Reserve for Blue Collar Bargaining Unit Incr	\$ 0	34,182	(34,182)	0
610106 Reserve for Police Bargaining Unit Increases	0	163,089	(163,089)	0
610106 Reserve for Fire Bargaining Unit Increases	0	95,371	(95,371)	0
610106 Reserve for Non-Represented Increases	173,147	389,968	(389,968)	0
2. Services				
722190 Purchased Services	390,000	659,433		659,433
722190 City Contribution to Doña Ana Arts Council	60,000	60,000		60,000
722248 Admin Charge - GRT	802,000	1,112,574		1,112,574
722250 Admin Charge - County	99,474	101,506		101,506
722310 City Manager Contingency	100,000	1,805,432	(992,671)	812,761
3. Payments to Other Government Entities				
772900 Office of Emergency Management	80,000	80,000		80,000
772900 Council of Governments	14,000	14,000		14,000
4. Payments for Other Government Programs				
772900 Mesilla Valley Econ Development Alliance	200,000	200,000		200,000
705105 Low Income Utility Assistance Program	75,000	75,000		75,000
705110 Affordable Housing Impact Fee Assistance	35,000	15,000		15,000
Total Reserves	2,030,634	4,805,555	(1,675,281)	3,130,274
5. Transfers to Other Funds				
951005 Fund 1005 Engineering Services	(928,207)	500,000	0	500,000
951010 Fund 1010 Airport Operations	790,000	150,000	0	150,000
951200 Fund 1200 Vehicle Acquisition	286,538	3,500,000	0	3,500,000
951030 Fund 1030 Economic Development Program	0	1,000,000	0	1,000,000
952013 Fund 2013 Affordable Housing Trust	100,000	100,000	0	100,000
952421 Fund 2421 DWI Prevention	0	0	0	0
952440 Fund 2440 Prisoner Care	1,000,000	1,250,000	0	1,250,000
952490 Fund 2490 Judicial Education Fee	0	0	0	0
952715 Fund 2715 DLCP (Res 10-041)	70,000	70,000	0	70,000
953270 Fund 3270 2005 GRT Bonds	2,480,104	4,173,528	0	4,173,528
953282 Fund 3282 SSGRT Bonds	1,344,863	393,531	0	393,531
953284 Fund 3284 MGRT Improvement Bonds	426,414	274,362	0	274,362
953286 Fund 3286 20144 SSGRT Bonds	0	1,100,000	0	1,100,000
953623 Fund 3623 2008 GRT Bonds	644,861	622,576	0	622,576
953628 Fund 3628 2012 NMFA	280,489	309,316	0	309,316
953810 Fund 3810 Hud Section 108 (MONAS)	134,974	128,564	0	128,564
954001 Fund 4001 Facilities Imp Reserve (General)	288,957	2,000,000	0	2,000,000
965920 Fund 5920 Transit	1,383,944	875,000	218,000	1,093,000
772900-97410 Fund 7410 MVRDA	1,434,603	1,487,964	0	1,487,964
772900-97420 Fund 7420 Metro Narcotics	474,364	225,543	0	225,543
772900-97440 Fund 7440 Animal Service Center	1,989,908	901,787	0	901,787
Total Transfers Out	12,223,274	19,062,171	218,000	19,280,171
GRAND TOTAL RESERVE SECTION	\$ 14,253,908	23,867,726	(1,457,281)	22,410,445

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Engineering Services Fund 1005	Public Works		General Funds	
	2013 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 0	131,247	(67,771)	63,476
Revenues				
Intergovernmental	1,176,180	1,050,000	0	1,050,000
Miscellaneous Revenues	1,247,966	10,000	0	10,000
Operating Transfers In	815,680	2,750,000	0	2,750,000
Total Revenues	<u>3,239,826</u>	<u>3,810,000</u>	<u>0</u>	<u>3,810,000</u>
TOTAL RESOURCES	\$ <u>3,239,826</u>	<u>3,941,247</u>	<u>(67,771)</u>	<u>3,873,476</u>
Expenditures				
Public Works	3,243,230	3,800,866	72,610	3,873,476
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ <u>3,243,230</u>	<u>3,800,866</u>	<u>72,610</u>	<u>3,873,476</u>
Accrual Adjustments	134,651	0	0	0
ENDING BALANCE	\$ <u>131,247</u>	<u>140,381</u>	<u>(140,381)</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Airport Operations Fund 1010	Transportation		General Funds	
	2,013 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 149,723	556,224	(215,568)	340,656
Revenues				
Charges For Services	187,526	166,423	0	166,423
Miscellaneous Revenues	13,156	4,200	0	4,200
Operating Transfers In	910,000	150,000	0	150,000
Total Revenues	<u>1,110,682</u>	<u>320,623</u>	<u>0</u>	<u>320,623</u>
TOTAL RESOURCES	<u>\$ 1,260,405</u>	<u>876,847</u>	<u>(215,568)</u>	<u>661,279</u>
Expenditures				
Transportation	407,365	532,034	1,959	533,993
70B16 - AIRPORT'S FUEL FARM	3,330	0	0	0
70B17 - NMDOT STATE AVIATION DIV MAINT GRNT	(3)	0	0	0
70B18 - FUEL FARM PHASE 2	499,360	37,933	0	37,933
70B19 - FY14 NMDOT AVIATION MAINTENANCE	1,002	0	0	0
70B20 - AIRPORT ACTION PLAN UPDATE	0	20,078	0	20,078
Operating Transfers Out	21,577	21,577	0	21,577
Total Expenditures	<u>\$ 932,631</u>	<u>611,622</u>	<u>1,959</u>	<u>613,581</u>
Accrual Adjustments	<u>228,450</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 556,224</u>	<u>265,225</u>	<u>(217,527)</u>	<u>47,698</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Vehicle Acquisition Fund 1200	Government		General Funds	
	2,013 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 6,181,700	4,226,110	762,715	4,988,825
Revenues				
Miscellaneous Revenues	105,688	60,000	0	60,000
Operating Transfers In	640,709	3,500,000	0	3,500,000
Total Revenues	<u>746,397</u>	<u>3,560,000</u>	<u>0</u>	<u>3,560,000</u>
TOTAL RESOURCES	<u>\$ 6,928,097</u>	<u>7,786,110</u>	<u>762,715</u>	<u>8,548,825</u>
Expenditures				
Administration	0	528,543	0	528,543
Transportation	463,170	167,136	0	167,136
Parks & Recreation	146,393	269,862	0	269,862
Community & Cultural Services	39,009	0	0	0
Public Works	25,860	31,453	0	31,453
Las Cruces Police Department	50,342	920,245	112,000	1,032,245
Las Cruces Fire Department	413,953	73,124	0	73,124
Operating Transfers Out	887,298	462,673	0	462,673
Total Expenditures	<u>\$ 2,026,025</u>	<u>2,453,036</u>	<u>112,000</u>	<u>2,565,036</u>
Accrual Adjustments	<u>(675,962)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 4,226,110</u>	<u>5,333,074</u>	<u>650,715</u>	<u>5,983,789</u>
Vehicles to be replaced				
Administration:				
2000 Chevy Cavalier				28,543
Vehicle Contingency funding				500,000
				528,543
Transportation				
1999 Dodge 1500				35,073
2000 Nova RTS				63,750
1997 Ford 3/4 ton				68,313
				167,136
Parks & Recreation				
1999 Dodge 2500				30,041
1995 GMC Sierra 1500				36,758
1999 Chevrolet 3500				41,814
1998 Brauer Turf Vac				12,000
1991 John Deere Flail Mower				11,500
1995 Toro 223 D				27,749
Portable Stage				110,000
				269,862
Public Works				
1991 Chevy Cheyenne 2500				31,453
				31,453
Police Department				
Nineteen (19) Crown Victorias				782,862
1998 Taurus				27,541
Two (2) Malibus				45,452
Two (2) Impalas				64,390
				920,245
Fire Department				
2005 Ford Excursion				49,300
2004 Chevy Impala				23,823
				73,123

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Community Development		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 15,489	179,164	(159,341)	19,823
Revenues				
Charges For Services	2,749	10,000	0	10,000
Miscellaneous Revenues	134,830	40,377	0	40,377
Federal Grants	728,787	2,637,162	0	2,637,162
Operating Transfers In	0	0	0	0
Total Revenues	<u>866,366</u>	<u>2,687,539</u>	<u>0</u>	<u>2,687,539</u>
TOTAL RESOURCES	<u>\$ 881,855</u>	<u>2,866,703</u>	<u>(159,341)</u>	<u>2,707,362</u>
Expenditures				
Community Development	0	10,000	0	10,000
CDBG				
10113 - CDBG PROGRAM ADMINISTRATION 2013	146,521	105,602		105,602
10114 - CDBG PROGRAM ADMIN 2014	0	101,733	26,200	127,933
10212 - HOME REHABILITATION ADMIN 2012	4,003	144,868	0	144,868
10213 - HOME REHABILITATION ADMIN 2013	107,157	421,637	0	421,637
10214 - HOME REHABILITATION ADMIN 2014	0	483,172	15,005	498,177
10305 - LA CASA OPERATING	17,700	24,417	0	24,417
10306 - MV COMMUNITY OF HOPE	17,700	24,417	0	24,417
10307 - JARDIN DE LOS NINOS	17,700	24,417	0	24,417
10317 - ST LUKES - HMLS OPERATIONS	17,700	24,417	0	24,417
10325 - NM LEGAL AID	12,053	4,448	0	4,448
10414 - SUE'S HOUSE SOLAR PANEL PROJECT	0	0	10,000	10,000
10415 - CDBG/TRESCO PARKING LOT REHAB	0	0	17,500	17,500
10416 - MVHH - PROPERTY ACQUISITION	0	0	100,000	100,000
10534 - HR-ONTIVEROS, ELIZABETH 08-09 #1463	231	0	0	0
10556 - MHG ROMER #1589G	2,072	0	0	0
10557 - MHG PONCE #1598G	676	0	0	0
10558 - MHG VERELA #1611G	1,666	0	0	0
10559 - MHG BARRAZA #1602G	1,741	0	0	0
10560 - MHG CALDERON #1608G	1,873	0	0	0
10561 - MHG ARMENDEREZ #1592G	3,147	0	0	0
10562 - MHG ROSALES #1614G	1,927	0	0	0
10563 - MHG MERCEDES #1600G	538	0	0	0
10564 - MHG DELGADO #1596G	2,023	0	0	0
10565 - MHG MARTINEZ #1588G	606	0	0	0
10566 - MHG ELLEGE #1606G	1,669	0	0	0
10567 - MHG BUSTILLOS #1605G	1,937	0	0	0
10568 - HR VALENCIANO #1517	63,678	0	0	0
10569 - MHG ARMENDARIZ #1593G	425	0	0	0
10570 - MHG HINOJOSA #1591G	139	0	0	0
10571 - MHG PORTILLO #1601G	139	0	0	0
10572 - MHG CASANOVA #1609G	139	0	0	0
10573 - MHG RAMIREZ #1607G	147	0	0	0
10574 - HR SOLIS, #1577	21,591	0	0	0
10575 - HR TORRES, #1550	37,006	0	0	0
10576 - MHR DELGADO #1581	3,065	0	0	0
10578 - MHR DAVIS #1618	0	0	0	0
10579 - MHR MCDANIEL #1622	0	0	0	0
10580 - MHR SELLERS #1624	0	0	0	0
10581 - HR ALVAREZ, PAULINA #1559	0	0	0	0
60E13 - ST LUKES HVAC REHAB	0	55,000	0	55,000

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Community Development Fund 2000	Government		General Funds	
	2013-14 Un-Audited	2014-15		2014-15
		Adopted	Adjustment	0
HOME				
11113 - HOME PROGRAM ADMINISTRATION 2013	32,094	10,711	0	10,711
11114 - HOME PROGRAM ADMINISTRATION 2014	0	44,608	2,283	46,891
11212 - HFH 2011 CHDO SET ASIDE - PROP ACQ	41,600	120,780	0	120,780
11213 - TDS 2011 CHDO SET ASIDE - DPA	22,500	36,500	0	36,500
11312 - HFH 2011 CHDO OPERATING	9,000	0	0	0
11416 - ALAMEDA 575 LIHTC	59,613	24,765	0	24,765
11417 - TDS 2011 DOWN PAYMENT ASST	30,000	0	0	0
11418 - HFH 2011 PROPERTY ACQUISITION	60,861	9,751	0	9,751
11419 - MVHABITAT-NON-C-PERM	117,078	265,429	104,222	369,651
11420 - TDS-NON-C-PERM	0	198,507	0	198,507
11422 - TRBA HOME	0	0	69,220	69,220
CDBG & Home Projects	37,094	(511)	0	(511)
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 896,809	2,134,668	344,430	2,479,098
Accrual Adjustments	194,118		0	0
ENDING BALANCE	\$ 179,164	732,035	(503,771)	228,264

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Firefighters Grant Fund Fund 2301	Fire		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ (0)	0	0	0
Revenues				
Federal Grants	452,190	615,393	1,298	616,691
Operating Transfers In	0	0	0	0
Total Revenues	452,190	615,393	1,298	616,691
TOTAL RESOURCES	\$ 452,190	615,393	1,298	616,691
Expenditures				
Las Cruces Fire Department				
33011 - FEMA - SAFER FY12	422,288	0	0	0
33015 - DHS&EM HAZMAT CHALLENGE REIMBURSEME	0	0	0	0
33018 - FEMA/DHS Fire Prevention & Safety	29,902	0	1,298	1,298
33021 - FEMA AFG FY14-15	0	615,393	0	615,393
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 452,190	615,393	1,298	616,691
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	0

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CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

EXHIBIT "A" CONTINUED

FUND	DIVISION		FUND TYPE	
Vehicle Forfeiture Fund 2472	Police		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 136,136	181,908	21,959	203,867
Revenues				
Fines & Forfeitures	80,176	60,000	0	60,000
Miscellaneous Revenues	92,237	2,000	0	2,000
Operating Transfers In	0	0	0	0
Total Revenues	172,413	62,000	0	62,000
TOTAL RESOURCES	\$ 308,549	243,908	21,959	265,867
Expenditures				
Las Cruces Police Department	107,000	126,047	646	126,693
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 107,000	126,047	646	126,693
Accrual Adjustments	(19,641)	0	0	0
ENDING BALANCE	\$ 181,908	117,861	21,313	139,174

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Street Maintenance Operations Fund 2600	Transportation/Public Works		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 371,506	154,743	192,320	347,063
Revenues				
Gross Receipts Tax	6,527,420	6,715,000	0	6,715,000
Miscellaneous Revenues	6,015	9,000	0	9,000
Operating Transfers In	99,327	0	0	0
Total Revenues	<u>6,632,762</u>	<u>6,724,000</u>	<u>0</u>	<u>6,724,000</u>
TOTAL RESOURCES	<u>\$ 7,004,268</u>	<u>6,878,743</u>	<u>192,320</u>	<u>7,071,063</u>
Expenditures				
Transportation	645,142	766,252	5,277	771,529
Public Works	919,049	685,451	840,379	1,525,830
Operating Transfers Out	5,170,173	5,613,723	(840,379)	4,773,344
Total Expenditures	<u>\$ 6,734,364</u>	<u>7,065,426</u>	<u>5,277</u>	<u>7,070,703</u>
Accrual Adjustments	(115,161)	0	0	0
ENDING BALANCE	<u>\$ 154,743</u>	<u>(186,683)</u>	<u>187,043</u>	<u>360</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Flood Control Operations Fund 2650	Transportation/Public Works		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 188,628	819,366	(266,855)	552,511
Revenues				
Property Taxes	4,147,747	4,236,077	0	4,236,077
Miscellaneous Revenues	(8,943)	3,000	0	3,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>4,138,804</u>	<u>4,239,077</u>	<u>0</u>	<u>4,239,077</u>
TOTAL RESOURCES	<u>\$ 4,327,432</u>	<u>5,058,443</u>	<u>(266,855)</u>	<u>4,791,588</u>
Expenditures				
Transportation	800,969	864,609	16,714	881,323
Public Works	198,969	513,648	0	513,648
Operating Transfers Out	2,799,995	3,581,390	0	3,581,390
Total Expenditures	<u>\$ 3,799,933</u>	<u>4,959,647</u>	<u>16,714</u>	<u>4,976,361</u>
Accrual Adjustments	291,867	0	184,773	184,773
ENDING BALANCE	<u>\$ 819,366</u>	<u>98,796</u>	<u>(98,796)</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Health Services Fund 2700	Community Development		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 17,997	40,706	2,499	43,205
Revenues				
Miscellaneous Revenues	863	900	0	900
Operating Transfers In	300,000	300,000	0	300,000
Total Revenues	<u>300,863</u>	<u>300,900</u>	<u>0</u>	<u>300,900</u>
TOTAL RESOURCES	<u>\$ 318,860</u>	<u>341,606</u>	<u>2,499</u>	<u>344,105</u>
Expenditures				
Legislative	0	0	0	0
10901 - LA CLINICA DE FAMILIA 2008	28,550	23,250	0	23,250
10902 - EL CALDITO SOUP KITCHEN	28,550	23,250	0	23,250
10903 - LA PINON SANE PROGRAM	28,550	23,250	0	23,250
10906 - CASA DE PEREGRINOS 2008	28,550	23,250	0	23,250
10915 - BIG BROS/BIG SISTERS - SCHOOL & COM	27,039	0	0	0
10922 - JARDIN DE LOS NINOS	0	23,250	0	23,250
10923 - SNM DIABETES OUTREACH	0	21,750	0	21,750
10924 - MV COMM OF HOPE	37,550	23,250	19,500	42,750
10930 - MV CASA-CHILDREN FIRST PROGRAM	14,500	23,250	0	23,250
10931 - TRESKO - EVALUATION & ASSESSMENT	0	11,250	0	11,250
10933 - LA CASA/FAMILY SERVICES	28,550	23,250	0	23,250
10934 - NM GLBTQ CENTER	0	0	0	0
10936 - ST LUKE'S	28,550	23,250	0	23,250
10937 - ROADRUNNER FOOD BANK	28,550	23,250	0	23,250
10938 - INTERNATIONAL AIDS EMPOWERMENT	0	11,250	0	11,250
10939 - BOYS AND GIRLS CLUB	0	23,250	0	23,250
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 278,939</u>	<u>300,000</u>	<u>19,500</u>	<u>319,500</u>
Accrual Adjustments	785	0	0	0
ENDING BALANCE	<u>\$ 40,706</u>	<u>41,606</u>	<u>(17,001)</u>	<u>24,605</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Convention and Visitors Bureau Fund 2710	Community and Cultural Services		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 3,310,656	3,012,343	94,599	3,106,942
Revenues				
Lodgers Tax	1,846,177	2,060,741	0	2,060,741
Charges For Services	2,694	3,500	0	3,500
Miscellaneous Revenues	61,112	40,000	0	40,000
State Grants	0	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,909,983</u>	<u>2,104,241</u>	<u>0</u>	<u>2,104,241</u>
TOTAL RESOURCES	<u>\$ 5,220,639</u>	<u>5,116,584</u>	<u>94,599</u>	<u>5,211,183</u>
Expenditures				
Community & Cultural Services				
Convention & Visitors Bureau	888,754	301,763	90,000	391,763
CVB01 - Administration	123,509	159,849	0	159,849
CVB02 - SALES / SERVICES	338,356	537,009	0	537,009
CVB03 - MEDIA	732,649	873,562	18,890	892,452
CVB04 - CONVENTIONS	72,773	210,741	0	210,741
CVB05 - TOURISM	28,413	104,266	0	104,266
CVB06 - SPORTS	42,411	144,681	0	144,681
CVB07 - FILM	1,867	0	0	0
CVB08 - LOCAL	205	0	0	0
60503 - LAS CRUCES CONVENTION CENTER-NMFA	12,786	17,555	0	17,555
Operating Transfers Out	46,154	51,519	0	51,519
Total Expenditures	<u>\$ 2,287,877</u>	<u>2,400,945</u>	<u>108,890</u>	<u>2,509,835</u>
Accrual Adjustments	<u>79,581</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 3,012,343</u>	<u>2,715,639</u>	<u>(14,291)</u>	<u>2,701,348</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
State Operating Grants Fund 2760	Various		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ (0)	0	0	0
Revenues				
State Grants	27,994	57,057	0	57,057
Operating Transfers In	0	0	0	0
Total Revenues	27,994	57,057	0	57,057
TOTAL RESOURCES	\$ 27,994	57,057	0	57,057
Expenditures				
Parks & Recreation				
30634 - MUNSON COMMUNITY GARDEN	0	0	0	0
30635 - LC TREE STEWARDS PROGRAM	3,644	0	0	0
30639 - FY15 Healthy Kids Healthy Communities	0	25,000	0	25,000
Community Development				
20407 - NMFA ECON DEV FEASIBILITY STUDY	0	23,389	(23,389)	0
Community & Cultural Services				
21014 - STATE LIBRARY AID FY14	13,706	0	0	0
22016 - GROUND UP XXVI GRANTS FY14	6,456	0	0	0
22017 - MUSEUM OF ART 2015	0	0	0	0
25003 - NM HIST ADVISORY BOARD GRANT FY14	4,188	0	0	0
Las Cruces Fire Department				
33018 - FEMA/DHS - FIRE PREVENTION & SAFETY	0	8,668	0	8,668
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 27,994	57,057	(23,389)	33,668
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	23,389	23,389

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Other Operating Grants Fund 2761	Various		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Federal Grants	0	5.500		5.500
Local Grants	11.650	14.128	(501)	13.627
Operating Transfers In	0	0	0	0
Total Revenues	11.650	19.628	(501)	19.127
TOTAL RESOURCES	\$ 11.650	19.628	(501)	19.127
Expenditures				
Parks & Recreation				
30637 - ASAP FY14	900	600	(501)	99
30638 - NRPA Sage Café Community Garden	0	10.000	0	10.000
Community & Cultural Services				
21003 - DONA ANA COUNTY BOOKMOBILE 2008	0	0	0	0
22010 - LINCOLN EXHIBIT SHIPPING GRANT BCC	750	0	0	0
22013 - MUSEUMS - BRANIGAN CULTURAL CENTER	0	0	0	0
22015 - TARGET MUSEUM OF ART FY13	0	0	0	0
22016 - GROUND UP XXVI GRANTS FY14	1.000	0	0	0
Las Cruces Fire Department	0	0	0	0
33020 - NMDHS AND EMERGENCY MGT FY14	4.000	0	0	0
33023 - IAFC INTERNATIONAL HAZMAT CONF FY15	0	5.500		5.500
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 11.650	19.628	(501)	19.127
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	0	0

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Tax Fund 2810	Transportation		Special Revenue Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 82,450	58,066	(9,461)	48,605
Revenues				
Gasoline Tax	1,476,335	1,480,938	0	1,480,938
Miscellaneous Revenues	1,014	2,000	0	2,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>1,477,349</u>	<u>1,482,938</u>	<u>0</u>	<u>1,482,938</u>
TOTAL RESOURCES	<u>\$ 1,559,799</u>	<u>1,541,004</u>	<u>(9,461)</u>	<u>1,531,543</u>
Expenditures				
Transportation	577,919	578,864	15,136	594,000
Operating Transfers Out	939,649	945,372	0	945,372
Total Expenditures	<u>\$ 1,517,568</u>	<u>1,524,236</u>	<u>15,136</u>	<u>1,539,372</u>
Accrual Adjustments	15,835	0	7,829	7,829
ENDING BALANCE	<u>\$ 58,066</u>	<u>16,768</u>	<u>(16,768)</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2010B Municipal GRT Flood Control Fund 3277	Government		Debt Service	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 70,151	92,057	1,913	93,970
Revenues				
Miscellaneous Revenues	2,930	2,500	0	2,500
Operating Transfers In	859,435	136,324	6,934	143,258
Total Revenues	862,365	138,824	6,934	145,758
TOTAL RESOURCES	\$ 932,516	230,881	8,847	239,728
Expenditures				
Bond/Note Principal	780,000	170,000	0	170,000
Bond/Note Interest	57,650	38,150	0	38,150
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 837,650	208,150	0	208,150
Accrual Adjustments	(2,809)	0	0	0
ENDING BALANCE	\$ 92,057	22,731	8,847	31,578
Required Debt Service Reserve	0	0	0	20,234
UN-RESERVED ENDING BALANCE	\$ 92,057	22,731	8,847	11,344
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
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
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2008 NMFA Flood Control Loan Fund 3619	Government		Debt Service	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 518,384	532,465	75,850	608,315
Revenues				
Miscellaneous Revenues	5,288	3,000	0	3,000
Operating Transfers In	776,374	684,066	12,253	696,319
Total Revenues	781,662	687,066	12,253	699,319
TOTAL RESOURCES	\$ 1,300,046	1,219,531	88,103	1,307,634
Expenditures				
Bond/Note Principal	632,559	653,108	0	653,108
Bond/Note Interest	66,512	45,693	0	45,693
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 699,071	698,801	0	698,801
Accrual Adjustments	(68,510)	0	0	0
ENDING BALANCE	\$ 532,465	520,730	88,103	608,833
Required Debt Service Reserve	456,383	456,383	456,383	516,624
UN-RESERVED ENDING BALANCE	\$ 76,082	64,347	(368,280)	92,209
Fiscal Year	Principal	Interest	Escrow Fee	Total DS
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
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2011 GRT Facilities Projects Fund 4028	Public Works		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 3,336,383	987,497	(68,041)	919,456
Revenues				
Miscellaneous Revenues	5,579	10,000	0	10,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>5,579</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
TOTAL RESOURCES	<u>\$ 3,341,962</u>	<u>997,497</u>	<u>(68,041)</u>	<u>929,456</u>
Expenditures				
Transportation				
61L51 - FED TRANSIT AUTHORITY AWARD-INTERMO	\$ 59,273	26,149	0	26,149
Public Works	220,792	150,000	0	150,000
33012 - 2012 FEMA DHS EQUIPMENT GRANT	19,202	10,275	(10,275)	0
61003 - SAGE CAFE	34,475	0	0	0
61B41 - FIRE STATION 7 2011 BOND	1,646,341	0	0	0
63702 - POLICE DEPT - HAVAC	0	0	0	0
64300 - EAST SIDE PUBLIC SAFETY COMPLEX	19,697	776,696	0	776,696
60305 - BURN LAKE 2011 FACILITIES PROJ	389,062	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 2,388,842</u>	<u>963,120</u>	<u>(10,275)</u>	<u>952,845</u>
Accrual Adjustments	34,377	0	23,389	23,389
ENDING BALANCE	<u>\$ 987,497</u>	<u>34,377</u>	<u>(34,377)</u>	<u>(0)</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Parks & Recreation		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
Revenues				
State Grants	261,221	927,125	(50,000)	877,125
Debt Service	0	0	0	0
Operating Transfers In	0	0	0	0
Total Revenues	261,221	927,125	(50,000)	877,125
TOTAL RESOURCES	\$ 261,221	927,125	(50,000)	877,125
Expenditures				
Parks & Recreation				
60304 - BURN LAKE/ESSLINER PARK 2008	\$ 0	0	0	0
60306 - WATER TRUST BOARD PLANNING GRANT	12,308	52,151	0	52,151
60307 - MESQUITE HISTORIC DISTRICT LIGHTIN	0	100,000	(50,000)	50,000
60T09 - VETERANS PARK-VIETNAM WAR MEMORIAL	0	25,000	0	25,000
60T10 - VIETNAM WAR MEMORIAL	0	55,000	0	55,000
62702 - HADLEY RECREATION AREA BALLFIELDS	0	60,000	0	60,000
62T01 - WOMEN VETERANS MONUMENT	0	406,500	0	406,500
62Y02 - KLEIN PARK IMPROVEMENTS	0	75,000	0	75,000
70Q00 - UNION AVE MULTIUSE PATH	20,000	0	0	0
Public Works				
62010 - ALAMEDA ARROYO TRAIL	228,913	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 261,221	914,651	(50,000)	864,651
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	12,474	0	12,474

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
GRT Street Maintenance Fund 4202	Transportation/Public Works		Capital Project	
	2013-14 Un-Audited	2014-15		2014-15
		Adopted	Adjustment	Adjusted
RESOURCES				
Beginning Balance	\$ 520,358	1,145,613	1,661,197	2,806,810
Revenues				
Gross Receipts Tax	0	0	0	0
Miscellaneous Revenues	151,976	265,000	0	265,000
Operating Transfers In	2,388,000	2,631,232	(840,379)	1,790,853
Total Revenues	<u>2,539,976</u>	<u>2,896,232</u>	<u>(840,379)</u>	<u>2,055,853</u>
TOTAL RESOURCES	<u>\$ 3,060,334</u>	<u>4,041,845</u>	<u>820,818</u>	<u>4,862,663</u>
Expenditures				
Transportation	\$ 0	155,226	0	155,226
Public Works	69,773	5,404,368	(840,379)	4,563,989
71113 - PHILLIPS DRIVE FY 13/14	0	0	0	0
70130 - CAMPO STREET FY 13/14	23,541	0	0	0
70K06 - DEL REY/ENGLER INTERSECTION	0	0	0	0
70M0F - TRAFFIC SIGNAL IMPROVEMENTS	0	0	0	0
70M31 - EL PASEO MEDIANS	0	0	0	0
70W01 - MAIN ST REHAB STP-9991-2	106,845	0	0	0
70W03 - MAP SOUTH MAIN ST ALAMEDA TO IDAHO	0	0	0	0
70Y03 - TELSHOR ADA IMPROVEMENTS	80,205	0	0	0
70Z03 - AMADOR AVE 17TH TO MOTEL BLVD	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 280,364</u>	<u>5,559,594</u>	<u>(840,379)</u>	<u>4,719,215</u>
Accrual Adjustments	<u>(1,634,357)</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 1,145,613</u>	<u>(1,517,749)</u>	<u>1,661,197</u>	<u>143,448</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Street Projects 2006 Fund 4213	Public Works		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 472,104	0	6,893	6,893
Revenues				
Miscellaneous Revenues	8,962	0	41	41
Operating Transfers In	21,000	0	0	0
Total Revenues	29,962	0	41	41
TOTAL RESOURCES	\$ 502,066	0	6,934	6,934
Expenditures				
Public Works				
70X41 - NMFA-S. FORK ARROYO CHANNEL IMPROVE	\$ 0	0	0	0
Operating Transfers Out	520,217	0	6,934	6,934
Total Expenditures	\$ 520,217	0	6,934	6,934
Accrual Adjustments	18,151	0	0	0
ENDING BALANCE	\$ 0	0	0	0

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA New Street Projects 2007 Fund 4214	Public Works		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 44,036	0	16,089	16,089
Revenues				
Miscellaneous Revenues	508	0	96	96
Operating Transfers In	0	0	0	0
Total Revenues	508	0	96	96
TOTAL RESOURCES	\$ 44,544	0	16,185	16,185
Expenditures				
Public Works				
70X70 - NMFA - ELKS/KENNEDY IMPROVEMENTS	\$ 0	0	0	0
70X66 - NMFA-BRUINS LANE REHAB	46,834	0	0	0
Operating Transfers Out	0	0	16,185	16,185
Total Expenditures	\$ 46,834	0	16,185	16,185
Accrual Adjustments	2,290	0	0	0
ENDING BALANCE	\$ 0	0	(0)	(0)

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CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

EXHIBIT "A" CONTINUED

FUND	DIVISION		FUND TYPE	
2011 Street Projects Bond Fund 4225	Public Works		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 3,273,927	444,544	(474,889)	(30,345)
Revenues				
Miscellaneous Revenues	8,662	5,000	0	5,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>8,662</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
TOTAL RESOURCES	<u>\$ 3,282,589</u>	<u>449,544</u>	<u>(474,889)</u>	<u>(25,345)</u>
Expenditures				
Public Works	\$ 1,935,101	8,870	(8,870)	0
70130 - CAMPO STREET FY 13/14	22,949	0	0	0
70713 - SONOMA RANCH BLVD 2011 BOND	0	0	0	0
70714 - DEL REY/ENGLER 12-13 BOND	0	0	0	0
70Y03 - TELSHOR ADA IMPROVEMENTS	0	0	0	0
71108 - WYATT DRIVE FY 13/14	0	0	0	0
71100 - EL MOLINO PHASE VI	515,190	0	0	0
71111 - BRUINS LANE RECONSTRUCTION	623,362	0	0	0
71113 - PHILLIPS DRIVE FY 13/14	3,012	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 3,277,885</u>	<u>8,870</u>	<u>(8,870)</u>	<u>0</u>
Accrual Adjustments	439,840	0	25,345	25,345
ENDING BALANCE	<u>\$ 444,544</u>	<u>440,674</u>	<u>(440,674)</u>	<u>0</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Airport Improvement Fund 4300	Transportation		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 11,655	824,984	(838,248)	(13,264)
Revenues				
Miscellaneous Revenues	5,708	1,145,208	(1,139,208)	6,000
Federal Grants	0	361,400	0	361,400
State Grants	511,683	58,010	0	58,010
Operating Transfers In	0	0	0	0
Total Revenues	517,391	1,564,618	(1,139,208)	425,410
TOTAL RESOURCES	\$ 529,046	2,389,602	(1,977,456)	412,146
Expenditures				
Transportation	\$ 0	1,125,208	(1,125,208)	0
70B12 - REHAB TAXIWAY A FY12	0	0	0	0
70B13 - ELECTRONIC AIRPORT LAYOUT PLAN	0	0	0	0
70B16 - AIRPORT'S FUEL FARM	3,330	0	0	0
70B17 - NMDOT STATE AVIATION DIV MAINT GRNT	(30)	0	0	0
70B18 - FUEL FARM PHASE 2	499,359	37,932	0	37,932
70B19 - FY14 NMDOT AVIATION MAINTENANCE	8,994	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 511,653	1,163,140	(1,125,208)	37,932
Accrual Adjustments	807,591	0	0	0
ENDING BALANCE	\$ 824,984	1,226,462	(852,248)	374,214

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
NMFA Flood Control 2008 Fund 4413	Public Works		Capital Project	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 289,667	0	12,181	12,181
Revenues				
Miscellaneous Revenues	5,499	0	72	72
Operating Transfers In	75,765	0	0	0
Total Revenues	<u>81,264</u>	<u>0</u>	<u>72</u>	<u>72</u>
TOTAL RESOURCES	<u>\$ 370,931</u>	<u>0</u>	<u>12,253</u>	<u>12,253</u>
Expenditures				
Public Works				
70420 - SANDHILL ARROYO MODIFICATION	\$ 0	0	0	0
Operating Transfers Out	382,063	0	12,253	12,253
Total Expenditures	<u>\$ 382,063</u>	<u>0</u>	<u>12,253</u>	<u>12,253</u>
Accrual Adjustments	11,132	0	0	0
ENDING BALANCE	<u>\$ 0</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Utilities Shared Services Fund 5100	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15		2014-15
		Adopted	Adjustment	Adjusted
RESOURCES				
Beginning Balance	\$ (107,998)	144,895	(231,214)	(86,319)
Revenues				
Charges For Services	(3,503)	0	0	0
Intergovernmental	7,631,724	9,492,943	12,847	9,505,790
Miscellaneous Revenues	367,128	53,616	0	53,616
Operating Transfers In	0	0	0	0
Total Revenues	<u>7,995,349</u>	<u>9,546,559</u>	<u>12,847</u>	<u>9,559,406</u>
TOTAL RESOURCES	<u>\$ 7,887,351</u>	<u>9,691,454</u>	<u>(218,367)</u>	<u>9,473,087</u>
Expenditures				
Utilities Shared Services	0	0	0	0
Utilities Customer Service	414,167	467,110	19,743	486,853
Utilities Billing & Receivables	1,062,069	1,150,195	(21,097)	1,129,098
Utilities Director	2,219,716	2,700,929	(48,663)	2,652,266
Utilities SCADA	217,946	265,329	(530)	264,799
Regulatory & Environmental Services	179,897	198,590	53	198,643
Utility Administrative Services	408,401	434,666	(743)	433,923
Utilities Building Administration	518,134	548,015	(227)	547,788
New Connections	201,952	207,956	(535)	207,421
Meter Reading	619,306	815,977	(503)	815,474
Utility Dispatch	288,488	293,899	3,480	297,379
Field Services	487,875	631,485	975	632,460
Joint Utility Warehouse	196,169	222,481	(281)	222,200
Utility Rate Analysis	393,291	498,196	(21,657)	476,539
Utilities Technical Support	879,430	1,111,731	(3,488)	1,108,243
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 8,092,055</u>	<u>9,546,559</u>	<u>(73,473)</u>	<u>9,473,086</u>
Accrual Adjustments	<u>349,599</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 144,895</u>	<u>144,895</u>	<u>(144,894)</u>	<u>1</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 3,441,212	4,551,908	9,270	4,561,178
Revenues				
Franchise Fees	484,184	460,520	0	460,520
Charges For Services	10,366,274	10,873,721	(405,170)	10,468,551
Miscellaneous Revenues	88,231	79,853	0	79,853
Operating Transfers In	0	0	0	0
Total Revenues	<u>10,938,689</u>	<u>11,414,094</u>	<u>(405,170)</u>	<u>11,008,924</u>
TOTAL RESOURCES	<u>\$ 14,379,901</u>	<u>15,966,002</u>	<u>(395,900)</u>	<u>15,570,102</u>
Expenditures				
Gas Administrative Services	4,589,896	5,546,399	18,953	5,565,352
Gas Construction & Maintenance	1,036,548	1,277,536	130	1,277,666
Gas Pressure & Service	1,463,757	1,731,978	30	1,732,008
Gas Corrosion	684,530	779,457	(20)	779,437
Gas Locating & Mapping	643,652	707,341	(140)	707,201
Operating Transfers Out	1,300,000	2,800,000	0	2,800,000
Total Expenditures	<u>\$ 9,718,383</u>	<u>12,842,711</u>	<u>18,953</u>	<u>12,861,664</u>
Commodity Sales				
Natural Gas Sales - Commodity	14,697,387	13,582,121	0	13,582,121
Provision For Uncollectible - COG	56,062	(101,866)	0	(101,866)
Total Commodity Sales	<u>14,753,449</u>	<u>13,480,255</u>	<u>0</u>	<u>13,480,255</u>
Cost of Natural Gas				
Cost of Natural Gas	14,697,387	13,582,121	0	13,582,121
In Lieu of Franchise Tax: Cost of Gas	294,695	271,642	0	271,642
Total Cost of Natural Gas	<u>\$ 14,992,082</u>	<u>13,853,763</u>	<u>0</u>	<u>13,853,763</u>
Accrual Adjustments	<u>129,023</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 4,551,908</u>	<u>2,749,783</u>	<u>(414,853)</u>	<u>2,334,930</u>

FUND	DIVISION		FUND TYPE	
	Utilities		Proprietary Fund Enterprise Funds	
Water Operations Fund 5300	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 2,701,743	2,817,880	(167,352)	2,650,528
Revenues				
Franchise Fees	254,253	264,333	0	264,333
Charges For Services	12,835,152	13,541,066	0	13,541,066
Intergovernmental	66,910	60,000	0	60,000
Miscellaneous Revenues	208,108	49,919	0	49,919
Operating Transfers In	293,309	314,535	0	314,535
Total Revenues	<u>13,657,732</u>	<u>14,229,853</u>	<u>0</u>	<u>14,229,853</u>
TOTAL RESOURCES	<u>\$ 16,359,475</u>	<u>17,047,733</u>	<u>(167,352)</u>	<u>16,880,381</u>
Expenditures				
Water Administrative Services	3,867,502	5,008,079	2,875	5,010,954
Groundwater Monitoring	15,975	0	0	0
Water Line Maintenance	2,604,699	1,521,986	1,927	1,523,913
Water Production	3,342,101	3,724,429	2,771	3,727,200
Laboratory	109,142	218,309	(583)	217,726
Pollution Prevention	80,207	86,565	581	87,146
Water Conservation	82,867	110,169	(147)	110,022
Meters Valves Hydrants	0	1,263,269	3,092	1,266,361
Projects:				
83008 - AUTOMATED METER READING	115,326	230,000	0	230,000
83016 - WATER LITIGATION	167,832	431,000	0	431,000
Bond/Note Principal	1,814,260	1,786,500	55,511	1,842,011
Bond/Note Interest	772,740	634,800	47,362	682,162
Operating Transfers Out	700,000	1,233,999	0	1,233,999
Total Expenditures	<u>\$ 13,672,651</u>	<u>16,249,105</u>	<u>113,389</u>	<u>16,362,494</u>
Accrual Adjustments	131,056	0	0	0
ENDING BALANCE	<u>\$ 2,817,880</u>	<u>798,628</u>	<u>(280,741)</u>	<u>517,887</u>

FUND	DIVISION		FUND TYPE	
Water Development Fund 5301	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 758,206	313,509	523,858	837,367
Revenues				
Charges For Services	895,337	1,262,295	0	1,262,295
Miscellaneous Revenues	88,648	113,504	0	113,504
Operating Transfers In	0	331,000	0	331,000
Total Revenues	983,985	1,706,799	0	1,706,799
TOTAL RESOURCES	\$ 1,742,191	2,020,308	523,858	2,544,166
Expenditures				
Water Administrative Services	181,885	55,050	0	55,050
Bond/Note Principal	608,690	694,200	172,999	867,199
Bond/Note Interest	504,573	392,700	(116,019)	276,681
Operating Transfers Out	0	406,784	0	406,784
Total Expenditures	\$ 1,295,148	1,548,734	56,980	1,605,714
Accrual Adjustments	(133,534)	0	0	0
ENDING BALANCE	\$ 313,509	471,574	466,878	938,452

FUND	DIVISION		FUND TYPE	
2015 Water Bond Projects Fund 5379	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Proposed
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Miscellaneous Revenues	0	0	32,000	32,000
Debt Service	0	0	1,640,000	1,640,000
Operating Transfers In	0	0	0	0
Total Revenues	0	0	1,672,000	1,672,000
TOTAL RESOURCES	\$ 0	0	1,672,000	1,672,000
Expenditures				
Projects:				
830F0 - STREET UTILITY REHAB	0	0	1,600,000	1,600,000
Debt Issuance Cost	0	0	37,910	37,910
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	1,637,910	1,637,910
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	34,090	34,090

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2005A Water Bond Debt Service Fund 5384	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15		2014-15
		Adopted	Adjustment	Adjusted
RESOURCES				
Beginning Balance	\$ 87,907	67,992	55,401	123,393
Revenues				
Miscellaneous Revenues	7,384	895	0	895
Debt Service	0	0	146,800	146,800
Operating Transfers In	0	0	0	0
Total Revenues	7,384	895	146,800	147,695
TOTAL RESOURCES	\$ 95,291	68,887	202,201	271,088
Expenditures				
Debt Issuance Cost	0	0	119,626	119,626
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	119,626	119,626
Accrual Adjustments	(27,299)	0	0	0
ENDING BALANCE	\$ 67,992	68,887	82,575	151,462

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2015 Water Bond Debt Service Fund 5389	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 0	20,586	(20,586)	0
Revenues				
Miscellaneous Revenues	0	0	2,300	2,300
Debt Service	0	0	11,250	11,250
Operating Transfers In	0	0	0	0
Total Revenues	0	0	13,550	13,550
TOTAL RESOURCES	\$ 0	20,586	(7,036)	13,550
Expenditures				
Bond/Note Principal	0	0	0	0
Bond/Note Interest	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	(1)	0	0	0
ENDING BALANCE	\$ (1)	20,586	(7,036)	13,550

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2013-14 Adopted	Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 3,783,517	3,434,807	596,218	4,031,025
Revenues				
Franchise Fees	209,395	212,646	0	212,646
Charges For Services	10,952,568	10,660,840	0	10,660,840
Miscellaneous Revenues	156,814	58,928	0	58,928
Operating Transfers In	0	0	0	0
Total Revenues	<u>11,318,777</u>	<u>10,932,414</u>	<u>0</u>	<u>10,932,414</u>
TOTAL RESOURCES	<u>\$ 15,102,294</u>	<u>14,367,221</u>	<u>596,218</u>	<u>14,963,439</u>
Expenditures				
Wastewater Administrative Services	3,167,340	4,104,474	3,015	4,054,815
Wastewater Line Maintenance	1,300,742	1,394,453	6,132	1,394,453
Wastewater Jake Hands Treatment Plant Operations	2,734,740	3,008,125	100,855	3,008,125
Laboratory	341,202	388,018	398	388,018
Pollution Prevention	242,296	256,236	(682)	256,236
Wastewater West Mesa Treatment Plant Operations	56,776	85,000	10,000	85,000
East Mesa Water Reclamation	9,727	437,041	(15)	437,041
Bond/Note Principal	766,663	783,300	55,545	783,300
Bond/Note Interest	149,733	137,750	43,253	137,750
Operating Transfers Out	2,491,524	2,689,192	0	2,689,192
Total Expenditures	<u>\$ 11,260,743</u>	<u>13,283,589</u>	<u>218,501</u>	<u>13,233,930</u>
Accrual Adjustments	<u>189,474</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 4,031,025</u>	<u>1,083,632</u>	<u>377,717</u>	<u>1,729,509</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Development Fund 5401	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2013-14 Adopted	2013-14 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 2,221,271	1,597,278	672,371	2,269,649
Revenues				
Charges For Services	704,896	800,000	0	800,000
Miscellaneous Revenues	194,707	66,416	0	66,416
Operating Transfers In	0	406,784	0	406,784
Total Revenues	<u>899,603</u>	<u>1,273,200</u>	<u>0</u>	<u>1,273,200</u>
TOTAL RESOURCES	<u>\$ 3,120,874</u>	<u>2,870,478</u>	<u>672,371</u>	<u>3,542,849</u>
Expenditures				
Wastewater Administrative Services	0	0	0	0
Wastewater Master Plan	0	0	0	0
Projects:				
840E0 - WW NEW INTERCEPTORS	60,583	1,486,174	0	1,332,654
840J0 - WW SYSTEM CTRL & DATA ACQUISITION	0	20,000	0	20,000
Bond/Note Principal	799,407	826,000	(35)	826,000
Bond/Note Interest	434,212	356,900	(5,247)	356,900
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,294,202</u>	<u>2,689,074</u>	<u>(5,282)</u>	<u>2,535,554</u>
Accrual Adjustments	442,977	0	0	0
ENDING BALANCE	<u>\$ 2,269,649</u>	<u>181,404</u>	<u>677,653</u>	<u>1,007,295</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Water Reclamation Project Fund 5420	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2013-14 Adopted	2013-14 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 462,139	638,151	(227,146)	411,005
Revenues				
Miscellaneous Revenues	8,319	6,966	0	6,966
Operating Transfers In	839,809	685,525	0	685,525
Total Revenues	848,128	692,491	0	692,491
TOTAL RESOURCES	\$ 1,310,267	1,330,642	(227,146)	1,103,496
Expenditures				
East Mesa Wastewater Reclamation Plant	0	0	0	0
Bond/Note Principal	170,563	175,200	(54)	175,200
Bond/Note Interest	405,794	358,650	(4,236)	358,650
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 576,357	533,850	(4,290)	533,850
Accrual Adjustments	(322,905)	0	0	0
ENDING BALANCE	\$ 411,005	796,792	(222,856)	569,646

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Wastewater Capital Improvements Fund 5450	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2013-14 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 4,693,209	4,956,681	911,458	5,868,139
Revenues				
Miscellaneous Revenues	97,235	84,225	0	84,225
State Grants	0	2,250,000	0	2,250,000
Operating Transfers In	2,116,524	2,514,192	0	2,514,192
Total Revenues	<u>2,213,759</u>	<u>4,848,417</u>	<u>0</u>	<u>4,848,417</u>
TOTAL RESOURCES	<u>\$ 6,906,968</u>	<u>9,805,098</u>	<u>911,458</u>	<u>10,716,556</u>
Expenditures				
Wastewater Administrative Services	3,972	326	0	326
Wastewater Jake Hands Treatment Plant Operations	(491)	100,000	0	100,000
Wastewater Projects & Grants	352,953	4,082	0	4,082
Wastewater Capital Improvements	323,162	0	0	0
East Mesa Water Reclamation Facility	0	25,000	0	25,000
Projects:				0
84020 - WW STREET UTILITY REHAB	135,423	1,545,000	0	1,545,000
84030 - WW REPLACE LINES AND MANHOLES	271,043	500,000	0	500,000
84055 - NASA	0	0	17,394	17,394
84063 - WWTP REHABILITATION	25,713	3,314,592	0	3,314,592
84066 - WWTP ODOR CONTROL	0	250,000	0	250,000
84070 - WW LINE REHAB EXTENSION	89,233	103,000	0	103,000
84080 - WW PUBLIC WORKS REIMBURSEMENT COST	47,713	117,385	0	117,385
84090 - WW LIFT STATION RENOVATIONS	0	338,000	0	338,000
84092 - FORCE MAIN REHAB	28	235,000	0	235,000
840A0 - WW SEPTIC SYSTEMS	0	267,800	0	267,800
840A1 - WW SEPTIC SYSTEMS NMED 13-1449-STB	0	451,029	0	451,029
840G0 - WW WATER RECLAMATION PROJECT	56,892	81,594	0	81,594
840J0 - WW SYSTEM CTRL & DATA ACQUISITION	0	200,000	0	200,000
840K1 - WW W MESA TP CAP IMP	0	0	50,000	50,000
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 1,305,641</u>	<u>9,782,808</u>	<u>67,394</u>	<u>9,850,202</u>
Accrual Adjustments	266,812	0	0	0
ENDING BALANCE	<u>\$ 5,868,139</u>	<u>22,290</u>	<u>844,064</u>	<u>866,354</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2015 Wastewater Projects Fund 5479	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14		2014-15
		Budget	Projected	Proposed
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Miscellaneous Revenues	0	0	32,000	32,000
Debt Service	0	0	1,640,000	1,640,000
Operating Transfers In	0	0	0	0
Total Revenues	0	0	1,672,000	1,672,000
TOTAL RESOURCES	\$ 0	0	1,672,000	1,672,000
Expenditures				
Projects:				
830F1 - STREET IMPROVEMENT PROJ	0	0	1,600,000	1,600,000
Debt Issuance Cost	0	0	37,910	37,910
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	1,637,910	1,637,910
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	34,090	34,090

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
2015 Wastewater Bond Debt Service Fund 5481	Utilities		Proprietary Fund Enterprise Funds	
	2012-13 Actual	2013-14 Budget	2013-14 Projected	2014-15 Proposed
RESOURCES				
Beginning Balance	\$ 0	0	0	0
Revenues				
Miscellaneous Revenues	0	0	2,300	2,300
Debt Service	0	0	11,250	11,250
Operating Transfers In	0	0	0	0
Total Revenues	0	0	13,550	13,550
TOTAL RESOURCES	\$ 0	0	13,550	13,550
Expenditures				
Debt Issuance Cost	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 0	0	0	0
Accrual Adjustments	0	0	0	0
ENDING BALANCE	\$ 0	0	13,550	13,550

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 3,725,312	3,765,300	150,937	3,916,237
Revenues				
Franchise Fees	207,701	187,716	0	187,716
Charges For Services	11,549,123	11,349,329	692,595	12,041,924
Miscellaneous Revenues	130,266	64,676	0	64,676
Operating Transfers In	350,000	0	0	0
Total Revenues	<u>12,237,090</u>	<u>11,601,721</u>	<u>692,595</u>	<u>12,294,316</u>
TOTAL RESOURCES	\$ <u>15,962,402</u>	<u>15,367,021</u>	<u>843,532</u>	<u>16,210,553</u>
Expenditures				
Utility Administrative Services	3,972	326	0	326
Solid Waste Administrative Services	3,055,856	3,318,678	124,363	3,443,041
SW Residential Collections	2,596,002	2,870,384	124,894	2,995,278
SW Commercial Collections	2,887,530	3,152,700	2,100	3,154,800
SW Yardwaste / Compost	302,409	364,660	40	364,700
Solid Waste/Shared Services	1,798,797	2,196,842	3,031	2,199,873
Bond/Note Principal	470,741	481,300	(16)	481,284
Bond/Note Interest	55,954	45,450	(50)	45,400
Operating Transfers Out	1,000,000	1,300,000	0	1,300,000
Total Expenditures	\$ <u>12,171,261</u>	<u>13,760,746</u>	<u>254,362</u>	<u>14,015,108</u>
Accrual Adjustments	<u>125,096</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	\$ <u>3,916,237</u>	<u>1,606,275</u>	<u>589,170</u>	<u>2,195,445</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Transit Fund 5920	Transportation		Proprietary Fund Enterprise Funds	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 473,338	595,145	(132,533)	462,612
Revenues				
Charges For Services	720,613	698,750	(349,375)	349,375
Miscellaneous Revenues	23,373	5,400	0	5,400
Federal Grants	1,399,027	603,093	0	603,093
Operating Transfers In	2,019,062	1,405,000	218,000	1,623,000
Total Revenues	4,162,075	2,712,243	(131,375)	2,580,868
TOTAL RESOURCES	\$ 4,635,413	3,307,388	(263,908)	3,043,480
Expenditures				
Transit Administrative Services	44,932	50,000	(1,000)	49,000
14100 - FTA OPERATING ASSISTANCE FFY05 (03)	12,212	0	0	0
14106 - FTA OPERATING ASSISTANCE FFY06	13,318	0	0	0
24114 - FTA OPERATING GRANT FY14	393,824	80,527	0	80,527
24115 - FTA OPERATING GRANT FY15	220	182,090	3,350	185,440
FTA Operating Assistance	7,774	295,424	159,576	455,000
24114 - FTA OPERATING GRANT FY14	2,102,929	227,281	0	227,281
24115 - FTA OPERATING GRANT FY15	0	721,626	23,091	744,717
Transit Dial-A-Ride	3,502	108,576	58,424	167,000
24114 - FTA OPERATING GRANT FY14	1,006,323	143,237	0	143,237
24115 - FTA OPERATING GRANT FY15	0	350,267	8,526	358,793
Transit Bus Maintenance	0	0	0	0
24112 - FTA OPERATING GRANT FY12	144	0	0	0
24113 - FTA OPERATING GRANT FY13	40,738	2,659	(2,189)	470
24114 - FTA OPERATING GRANT FY14	382,937	95,397	0	95,397
24115 - FTA OPERATING GRANT FY15	0	156,494	8,079	164,573
Projects:				
24213 - FTA-ARCHITECTURAL AND ENGINEER	162,752	609,124	0	609,124
24215 - U.S. DOT DIAL-A-RIDE FY14	0	56,950	0	56,950
24216 - NM DOT BUS/FACILITIES SEC 5339 FY14	0	48,168	0	48,168
61L50 - TRANSIT INTERMODAL CENTER	0	0	10,560	10,560
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 4,172,799	3,127,820	268,417	3,396,237
Accrual Adjustments	132,531	0	349,375	349,375
ENDING BALANCE	\$ 595,145	179,568	(182,950)	(3,382)

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
	Transportation		Proprietary Fund Enterprise Funds	
Transit Grants Fund 5921	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ (181,129)	1	3,257	3,257
Revenues				
Charges For Services	0	0	349,375	349,375
Federal Grants	497,019	2,528,646	487,299	3,015,945
State Grants	0	192,672	0	192,672
Operating Transfers In	0	0	0	0
Total Revenues	497,019	2,721,318	836,674	3,557,992
TOTAL RESOURCES	\$ 315,890	2,721,319	839,931	3,561,249
Expenditures				
Transit Administrative Services				
24114 - FTA OPERATING GRANT FY14	0	52,985	0	52,985
24115 - FTA OPERATING GRANT FY15	0	194,090	0	194,090
FTA Operating Assistance				
24114 - FTA OPERATING GRANT FY14	0	195,626	0	195,626
24115 - FTA OPERATING GRANT FY15	0	993,367	0	993,367
Transit Dial-A-Ride				
24114 - FTA OPERATING GRANT FY14	0	100,237	0	100,237
24115 - FTA OPERATING GRANT FY15	0	350,267	0	350,267
Transit Bus Maintenance				
24114 - FTA OPERATING GRANT FY14	0	38,397	0	38,397
24115 - FTA OPERATING GRANT FY15	0	171,494	0	171,494
Projects:				
24113 - FTA OPERATING GRANT FY13	0	0	1,648	1,648
24213 - FTA-ARCHITECTURAL AND ENGINEER	0	0	487,299	487,299
24215 - U.S. DOT DIAL-A-RIDE FY14	0	278,050	0	278,050
24216 - NM DOT BUS/FACILITIES SEC 5339 FY14	0	192,672	0	192,672
60406 - BUS SHELTERS FY15	0	0	0	0
61L50 - TRANSIT INTERMODAL CENTER	75,541	52,796	(10,560)	42,236
61L51 - FED TRANSIT AUTHORITY AWARD-INTERMO	237,093	104,593	0	104,593
61L52 - INTERMODAL FUNDING 2	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$ 312,634	2,724,574	478,387	3,202,961
Accrual Adjustments	(3,256)	0	0	0
ENDING BALANCE	\$ 1	(3,256)	361,544	358,288

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Fleet Services Fund 6150	Transportation		Proprietary Funds Internal Services	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 287,325	3,646	(9,417)	(5,771)
Revenues				
Motor Pool Maintenances Charges	2,594,851	2,830,602	110,000	2,940,602
Fuel Charges	2,780,198	2,970,922	0	2,970,922
Miscellaneous Revenues	104,201	120,000	0	120,000
Operating Transfers In	0	0	0	0
Total Revenues	<u>5,479,250</u>	<u>5,921,524</u>	<u>110,000</u>	<u>6,031,524</u>
TOTAL RESOURCES	<u>\$ 5,766,575</u>	<u>5,925,170</u>	<u>100,583</u>	<u>6,025,753</u>
Expenditures				
Transportation	6,205,722	5,831,159	143,670	5,974,829
Purchased Services - Outsourcing	0	0	0	0
Cost of Material Sold	0	0	0	0
Cost of Motor Fuel & Oil	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 6,205,757</u>	<u>5,831,159</u>	<u>143,670</u>	<u>5,974,829</u>
Accrual Adjustments	433,410	0	0	0
ENDING BALANCE	<u>\$ (5,771)</u>	<u>94,011</u>	<u>(43,087)</u>	<u>50,924</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Employee Health Fund 6320	Human Resources		Proprietary Funds Internal Services	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 1,301,007	1,480,520	(577,927)	902,593
Revenues				
Miscellaneous Revenues	18,800	16,000	0	16,000
Operating Transfers In	1,000,000	0	0	0
Total Revenues	<u>1,018,800</u>	<u>16,000</u>	<u>0</u>	<u>16,000</u>
TOTAL RESOURCES	<u>\$ 2,319,807</u>	<u>1,496,520</u>	<u>(577,927)</u>	<u>918,593</u>
Expenditures				
Human Resources	928,653	134,003	4,270	138,273
Operating Transfers Out	779,684	0	0	0
Total Expenditures	<u>\$ 1,708,337</u>	<u>134,003</u>	<u>4,270</u>	<u>138,273</u>
Accrual Adjustments	<u>291,123</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 902,593</u>	<u>1,362,517</u>	<u>(582,197)</u>	<u>780,320</u>

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Workers Compensation Fund 6330	Human Resources		Proprietary Funds Internal Services	
	2013-14 Un-Audited	2014-15 Adopted	2014-15 Adjustment	2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 9,014,468	10,403,411	(362,511)	10,040,900
Revenues				
Charges For Services	2,353,132	2,555,908	0	2,555,908
Miscellaneous Revenues	202,615	100,000	0	100,000
Operating Transfers In	0	0	0	0
Total Revenues	2,555,747	2,655,908	0	2,655,908
TOTAL RESOURCES	\$ 11,570,215	13,059,319	(362,511)	12,696,808
Expenditures				
Human Resources	1,105,666	2,156,765	3,003	2,159,768
Operating Transfers Out	999,828	53	0	53
Total Expenditures	\$ 2,763,546	2,156,818	3,003	2,159,821
Accrual Adjustments	1,234,231	0	0	0
ENDING BALANCE	\$ 10,040,900	10,902,501	(365,514)	10,536,987

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CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Branigan Estate Fund 7470	Community & Cultural Services		Fiduciary Funds	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 2,645,539	2,638,799	(29,189)	2,609,610
Revenues				
Miscellaneous Revenues	51,731	55,200	68,750	123,950
Operating Transfers In	0	0	0	0
Total Revenues	51,731	55,200	68,750	123,950
TOTAL RESOURCES	\$ 2,697,270	2,693,999	39,561	2,733,560
Expenditures				
Community & Cultural Services	244,960	250,000	0	250,000
Operating Transfers Out	2,000	2,000	0	2,000
Total Expenditures	\$ 246,960	252,000	0	252,000
Accrual Adjustments	188,489	0	0	0
ENDING BALANCE	\$ 2,638,799	2,441,999	39,561	2,481,560

CITY OF LAS CRUCES
2014-15 Fiscal Year Budget

FUND	DIVISION		FUND TYPE	
Gifts & Memorials Fund 7480	Various		Fiduciary Funds	
	2013-14 Un-Audited	2014-15 Adopted Adjustment		2014-15 Adjusted
RESOURCES				
Beginning Balance	\$ 299,087	304,168	7,397	311,565
Revenues				
Miscellaneous Revenues	37,613	56,612	600	57,212
Operating Transfers In	0	0	0	0
Total Revenues	<u>37,613</u>	<u>56,612</u>	<u>600</u>	<u>57,212</u>
TOTAL RESOURCES	<u>\$ 336,700</u>	<u>360,780</u>	<u>7,997</u>	<u>368,777</u>
Expenditures				
Administration	4,189	9,000	0	9,000
Human Resources	0	3,105	0	3,105
Parks & Recreation	3,557	10,000	0	10,000
Community & Cultural Services	27,664	137,505	46,957	184,462
Las Cruces Police Department	7,708	7,300	0	7,300
37402 - National Night Out	0	100	0	100
Operating Transfers Out	0	0	0	0
Total Expenditures	<u>\$ 43,118</u>	<u>167,010</u>	<u>46,957</u>	<u>213,967</u>
Accrual Adjustments	<u>10,586</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	<u>\$ 304,168</u>	<u>193,770</u>	<u>(38,960)</u>	<u>154,810</u>

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

1000 GENERAL FUND

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
INSURANCE RECOVERIES	5,000	0	5,000	Insurance payment for repair to Shannon Sisters painting
MORTGAGE PROCEEDS	104,500	0	104,500	Reflect purchase of FD Stat #3 Land from Branigan Estate
TOTAL	\$109,500	\$0	\$109,500	GENERAL GOVERNMENT
TOTAL REVENUES	\$109,500	\$0	\$109,500	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	4,522	0	4,522	Class and Comp study
ADMINISTRATION	39,579	0	39,579	Class and Comp study
TOTAL	\$44,101	\$0	\$44,101	ADMINISTRATIVE SERVICES
ADMINISTRATION	58,117	0	58,117	Class and Comp study
CLASSIFIED	4,305	0	4,305	Blue Collar step increases
CLASSIFIED	18,227	0	18,227	Class and Comp study
REGULAR PART TIME	35,351	0	35,351	Blue Collar step increases
REGULAR PART TIME	13,198	0	13,198	Class and Comp study
PURCHASED SERVICES GENERAL	5,000	0	5,000	Expenses for repair of Shannon painting due to insur. pymt
GENERAL BLDGS CAPITAL OUTLAY	5,642	0	5,642	ADDITIONAL PV ARRAYS AT MUSEUM OF NATURE AND SCIENCE
TOTAL	\$139,840	\$0	\$139,840	COMMUNITY & CULTURAL SERVICES
ADMINISTRATION	54,422	0	54,422	Class and Comp study
CLASSIFIED	46,196	0	46,196	Class and Comp study
PURCHASED SERVICES GENERAL	4,565	0	4,565	MATCH FOR CAMUNEZ BUILDING GRANT 2013 FROM FY14
PURCHASED SERVICES GENERAL	0	0	0	Parcel fabric implementation; recommended to be added by the GIS Policy Committee
TOTAL	\$105,183	\$0	\$105,183	COMMUNITY DEVELOPMENT
CLASSIFIED	15,826	0	15,826	Class and Comp study
ADMINISTRATION	25,940	0	25,940	Class and Comp study
PURCHASED SERVICES GENERAL	6,739	0	6,739	RENOVATION AT CITY HALL. CARRYOVER TO CLOSE PROJECT.
TOTAL	\$48,505	\$0	\$48,505	FINANCIAL SERVICES
INSURANCE ADMINISTRATION FEE	0	0	0	Benefits associated with fire cadet positions.
WORKERS COMPENSATION	0	0	0	Benefits associated with fire cadet positions.
SCHEDULED OVERTIME	0	0	0	Overtime associated with academy process.
PART TIME SEASONAL	0	0	0	Salary costs associated with Fire Academy to fill (firefighter) vacancies in the Fire Department due to retirements. Costs based on eight (8) certified fire cadet positions; 12-week academy. Anticipated academy start date of March 2015.
LIFE AND DISABILITY INS	0	0	0	Benefits associated with fire cadet positions.

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
HEALTH INS	0	0	0	Benefits associated with fire cadet positions.
FICA MEDICARE	0	0	0	Benefits associated with fire cadet positions.
DENTAL INS	0	0	0	Benefits associated with fire cadet positions.
CLASSIFIED	261,287	0	261,287	Salaries were not adjusted based on increases from new contract.
CLASSIFIED	1,896	0	1,896	Class and Comp study
ADMINISTRATION	26,301	0	26,301	Salaries were not adjusted based on increases at the start of FY15.
ADMINISTRATION	1,355	0	1,355	Class and Comp study
FICA SOCIAL SECURITY	0	0	0	Benefits associated with fire cadet positions.
MINOR EQUIPMENT	4,869	0	4,869	New CISCO VOIP phones for Fire Station One.
BLDG OR LAND RENTALS	0	26,125	(26,125)	Transfer/Reduction in FD org for land purchase
BOND/NOTE PRINCIPAL	26,125	0	26,125	Reflect payment of FD Stat #3 Land from Brangian Estate
GENERAL BLDGS CAPITAL OUTLAY	18,720	0	18,720	Costs associated with installation of VoIP phone system at Fire Station One. The current phone system is obsolete.
LAND & LAND RIGHTS	104,500	0	104,500	Reflect purchase of FD Stat #3 Land from Branigan Estate
TOTAL	\$445,053	\$26,125	\$418,928	FIRE SERVICES
ADMINISTRATION	20,543	0	20,543	Class and Comp study
CLASSIFIED	8,200	0	8,200	Class and Comp study
TOTAL	\$28,743	\$0	\$28,743	HUMAN RESOURCES
ADMINISTRATION	35,278	0	35,278	Class and Comp study
CLASSIFIED	8,126	0	8,126	Blue Collar step increases
CLASSIFIED	12,651	0	12,651	Class and Comp study
TOTAL	\$56,055	\$0	\$56,055	INFORMATION TECHNOLOGY
ADMINISTRATION	13,914	0	13,914	Class and Comp study
CLASSIFIED	5,493	0	5,493	Class and Comp study
TOTAL	\$19,407	\$0	\$19,407	LEGAL
ADMINISTRATION	11,867	0	11,867	Class and Comp study
CLASSIFIED	12,547	0	12,547	Class and Comp study
TOTAL	\$24,414	\$0	\$24,414	MUNICIPAL COURT
SPCL SALARY INCR RESERVE	0	682,610	(682,610)	To move budgeted salary increases to the individual departments.
CITY MANAGER CONTINGENCY	0	992,671	(992,671)	To move budgeted increases due to class and comp study to the individual departments.
TOTAL	\$0	\$1,675,281	(\$1,675,281)	OPERATING RESERVE
REGULAR PART TIME	7,684	0	7,684	Class and Comp study
CLASSIFIED	41,738	0	41,738	Class and Comp study
ADMINISTRATION	37,624	0	37,624	Class and Comp study
CLASSIFIED	44,663	0	44,663	Blue Collar step increases

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL UTILITY SERVICES	73,049	0	73,049	General Utility Services budget was used to cover carryover for equipment that was not received by June 30, 2014. Was originally requested as a carryover but was not approved at that time.
PURCHASED SERVICES GENERAL	4,500	0	4,500	Sister Cities Project was left off FY15 budget forms in error.
PARK	7,689	0	7,689	TO RESTORE DISCRETIONARY FUNDS FROM FY14 TENNIS COURT
TOTAL	\$216,947	\$0	\$216,947	PARKS & RECREATION
ADMINISTRATION	13,454	0	13,454	Class and Comp study
CLASSIFIED	163,089	0	163,089	Police bargaining unit increase
CLASSIFIED	38,027	0	38,027	Class and Comp study
TOTAL	\$214,570	\$0	\$214,570	POLICE SERVICES
ADMINISTRATION	28,898	0	28,898	Class and Comp study
CLASSIFIED	24,430	0	24,430	Blue Collar step increases
CLASSIFIED	14,521	0	14,521	Class and Comp study
TOTAL	\$67,849	\$0	\$67,849	PUBLIC WORKS
ADMINISTRATION	23,662	0	23,662	Class and Comp study
CLASSIFIED	30,974	0	30,974	Blue Collar step increases
CLASSIFIED	1,368	0	1,368	Class and Comp study
TOTAL	\$56,004	\$0	\$56,004	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$1,466,671	\$1,701,406	(\$234,735)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

1005 ENGINEERING SERVICES

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ADMINISTRATION	69,466	0	69,466	Class and Comp study
CLASSIFIED	39,280	0	39,280	Class and Comp study
PURCHASED SERVICES GENERAL	0	36,136	(36,136)	To cover class and comp study adjustment
TOTAL	\$108,746	\$36,136	\$72,610	PUBLIC WORKS
TOTAL EXPENDITURES	\$108,746	\$36,136	\$72,610	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

1010 AIRPORT OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	808	0	808	Class and Comp study
CLASSIFIED	1,151	0	1,151	Blue Collar step increases
TOTAL	\$1,959	\$0	\$1,959	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$1,959	\$0	\$1,959	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

1200 VEHICLE ACQUISITION FUND

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ROLLING EQUIP INCL TRAILERS	112,000	0	112,000	Increased amount to cover the cost of radios required on the Police Units.
TOTAL	\$112,000	\$0	\$112,000	POLICE SERVICES
TOTAL EXPENDITURES	\$112,000	\$0	\$112,000	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2000 HUD COMMUNITY DEVELOPMENT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ADMINISTRATION	25,000	0	25,000	Correct balance to match grant
ADMINISTRATION	7,129	0	7,129	Class and Comp study
POSTAGE AND FREIGHT	200	0	200	Correct balance to match grant
PURCHASED SERVICES GENERAL	301,942	0	301,942	Correct balance to match grant
UNCOMMITTED HOME REHAB PROJE CT	10,159	0	10,159	Correct balance to match grant
TOTAL	\$344,430	\$0	\$344,430	COMMUNITY DEVELOPMENT
TOTAL EXPENDITURES	\$344,430	\$0	\$344,430	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2301 FIREFIGHTERS PROGRAM

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
FED EMERGENCY MGT AGENCY (FEM ^^	1,298	0	1,298	Carryover FY-14 grant Revenue balance; FEMA approved Fire Prevention & Safety grant extension/amendment.
TOTAL	\$1,298	\$0	\$1,298	FIRE SERVICES
TOTAL REVENUES	\$1,298	\$0	\$1,298	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MINOR COMPUTER EQUIPMENT	1,298	0	1,298	Computer purchase will be made in order to expend all grant funds.
TOTAL	\$1,298	\$0	\$1,298	FIRE SERVICES
TOTAL EXPENDITURES	\$1,298	\$0	\$1,298	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2472 VEHICLE FORFEITURE FUND

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	646	0	646	Class and Comp study
TOTAL	\$646	\$0	\$646	LEGAL SERVICES
TOTAL EXPENDITURES	\$646	\$0	\$646	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2600 STREET MAINTENANCE OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL STREET REPAIR & MAINT	840,379	0	840,379	JOBE MATERIALS ENCUM IN FY15 FOR MICROSURFACE. S/B MAINTENANCE TO 2600
TOTAL	\$840,379	\$0	\$840,379	PUBLIC WORKS
CLASSIFIED	5,277	0	5,277	Blue Collar step increases
TOTAL	\$5,277	\$0	\$5,277	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$845,656	\$0	\$845,656	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GRT STREET MTNCE	0	840,379	(840,379)	JOBE MATERIALS ENCUM IN FY15 FOR MICROSURFACE. S/B MAINTENANCE TO 2600
TOTAL	\$0	\$840,379	(\$840,379)	PUBLIC WORKS
TOTAL TRANSFER OUT	\$0	\$840,379	(\$840,379)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2650 FLOOD CONTROL OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	15,688	0	15,688	Blue Collar step increases
ADMINISTRATION	1,026	0	1,026	Class and Comp study
TOTAL	\$16,714	\$0	\$16,714	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$16,714	\$0	\$16,714	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2700 HEALTH CARE SERVICES MMC LEASE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GENERAL	19,500	0	19,500	Increase balance to match award amount
TOTAL	\$19,500	\$0	\$19,500	LEGISLATIVE
TOTAL EXPENDITURES	\$19,500	\$0	\$19,500	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2710 CONVENTION & VISITORS BUREAU

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GENERAL	18,890	0	18,890	Prof. Svcs Req for Recommendation of CVB Location
MAJOR EQUIPMENT	90,000	0	90,000	Purchase of AV Equipment for the LC Convention Center
TOTAL	\$108,890	\$0	\$108,890	COMMUNITY & CULTURAL SERVICES
TOTAL EXPENDITURES	\$108,890	\$0	\$108,890	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2760 STATE OPERATING GRANTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PURCHASED SERVICES GENERAL	0	23,389	(23,389)	State-funded project has been completed remaining funds cannot be reassigned to another project
TOTAL	\$0	\$23,389	(\$23,389)	COMMUNITY DEVELOPMENT
TOTAL EXPENDITURES	\$0	\$23,389	(\$23,389)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2761 OTHER OPERATING GRANTS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SPECIAL PROJECT/GRANTS	0	501	(501)	Adjust to the available remaining in grant.
TOTAL	\$0	\$501	(\$501)	PARKS & RECREATION
TOTAL REVENUES	\$0	\$501	(\$501)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PROGRAM FOOD PURCHASES	0	100	(100)	Adjust to the available remaining in grant.
SUPPLIES GENERAL	0	401	(401)	Adjust to the available remaining in grant.
TOTAL	\$0	\$501	(\$501)	PARKS & RECREATION
TOTAL EXPENDITURES	\$0	\$501	(\$501)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

2810 GAS TAX STREET MAINTENANCE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	15,136	0	15,136	Blue Collar step increases
TOTAL	\$15,136	\$0	\$15,136	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$15,136	\$0	\$15,136	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

3277 2010B MGRT FLOOD CTL DEBT SVC

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
06 NMFA STREETS	6,934	0	6,934	TO CLOSE FUND 4213 TO DEBT SERVICE TO 3277.
TOTAL	\$6,934	\$0	\$6,934	FINANCIAL SERVICES
TOTAL TRANSFER IN	\$6,934	\$0	\$6,934	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

3619 2008 NMFA FLOOD CONTROL DS

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA FLOOD 08	12,253	0	12,253	TO CLOSE FUND 4413 TO DEBT SERVICE 3619
TOTAL	\$12,253	\$0	\$12,253	FINANCIAL SERVICES
TOTAL TRANSFER IN	\$12,253	\$0	\$12,253	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4028 2011 GRT FACILITIES PROJECTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR EQUIPMENT	0	10,275	(10,275)	PROJECT CLOSED. REMOVE BALANCE OF FUNDING NOT NEEDED.
TOTAL	\$0	\$10,275	(\$10,275)	PUBLIC WORKS
TOTAL EXPENDITURES	\$0	\$10,275	(\$10,275)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4112 STATE GRANT PARK/LAND IMPROV

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NM DEPT OF FINANCE & ADMIN	0	50,000	(50,000)	To correct grant revenues to actual appropriated amount.
TOTAL	\$0	\$50,000	(\$50,000)	PUBLIC WORKS
TOTAL REVENUES	\$0	\$50,000	(\$50,000)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LIGHTING	0	50,000	(50,000)	To correct grant expenses to actual appropriated amount.
TOTAL	\$0	\$50,000	(\$50,000)	PUBLIC WORKS
TOTAL EXPENDITURES	\$0	\$50,000	(\$50,000)	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4202 GR REC TAX STREET MAINTENANCE

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
STREET MTNCE OPER	0	840,379	(840,379)	JOBE MATERIALS ENCUM IN FY15 FOR MICROSURFACE. S/B MAINTENANCE TO 2600
TOTAL	\$0	\$840,379	(\$840,379)	PUBLIC WORKS
TOTAL TRANSFER IN	\$0	\$840,379	(\$840,379)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PAVING	0	840,379	(840,379)	JOBE MATERIALS ENCUM IN FY15 FOR MICROSURFACE. S/B MAINTENANCE TO 2600
TOTAL	\$0	\$840,379	(\$840,379)	PUBLIC WORKS
TOTAL EXPENDITURES	\$0	\$840,379	(\$840,379)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4213 NMFA STREET PROJECTS 2006

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL INVEST	41	0	41	TO CLOSE FUND 4213 TO DEBT SERVICE 3277.
TOTAL	\$41	\$0	\$41	PUBLIC WORKS
TOTAL REVENUES	\$41	\$0	\$41	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
2010B FLOOD	6,934	0	6,934	TO CLOSE FUND 4213 TO DEBT SERVICE 3277.
TOTAL	\$6,934	\$0	\$6,934	PUBLIC WORKS
TOTAL TRANSFER OUT	\$6,934	\$0	\$6,934	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4214 NMFA STREETS 2007

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL INVEST	96	0	96	TO CLOSE FUND 4214 IN FY15.
TOTAL	\$96	\$0	\$96	PUBLIC WORKS
TOTAL REVENUES	\$96	\$0	\$96	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PAVING	16,185	0	16,185	TO CLOSE FUND 4214 IN FY15.
TOTAL	\$16,185	\$0	\$16,185	PUBLIC WORKS
TOTAL EXPENDITURES	\$16,185	\$0	\$16,185	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4225 2011 GRT STREET PROJECTS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PAVING	0	8,870	(8,870)	TO CLOSE FUND 4225. PHILLIPS DRIVE TO BE MOVED TO 4214.
TOTAL	\$0	\$8,870	(\$8,870)	PUBLIC WORKS
TOTAL EXPENDITURES	\$0	\$8,870	(\$8,870)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4300 AIRPORT IMPROVEMENT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL INVEST	0	14,000	(14,000)	Budget investment revenues closer to actual.
OTHER REVENUE	0	1,125,208	(1,125,208)	Zeroing out of place holder.
TOTAL	\$0	\$1,139,208	(\$1,139,208)	TRANSPORTATION SERVICES
TOTAL REVENUES	\$0	\$1,139,208	(\$1,139,208)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MAJOR EQUIPMENT	0	1,125,208	(1,125,208)	Zeroing out of place holder.
TOTAL	\$0	\$1,125,208	(\$1,125,208)	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$0	\$1,125,208	(\$1,125,208)	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

4413 FLOOD CONTROL NMFA

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL INVEST	72	0	72	TO CLOSE FUND 4413 TO DEBT SERVICE 3619
TOTAL	\$72	\$0	\$72	PUBLIC WORKS
TOTAL REVENUES	\$72	\$0	\$72	

TRANSFER OUT

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMFA 08 DS	12,253	0	12,253	TO CLOSE FUND 4413 TO DEBT SERVICE 3619
TOTAL	\$12,253	\$0	\$12,253	PUBLIC WORKS
TOTAL TRANSFER OUT	\$12,253	\$0	\$12,253	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5100 UTILITIES SHARED SERVICES

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
REIMBURSEMENT FROM SOLID WASTE	3,031	0	3,031	Balance Shared Services fund after adjustments (23.59%)
REIMB FROM WASTEWATER FUND	3,015	0	3,015	Balance Shared Services fund after adjustments (23.47%)
REIMBURSEMENT FROM WATER FUND	3,054	0	3,054	Balance Shared Services fund after adjustments (23.77%)
REIMBURSEMENT FROM GAS FUND	3,747	0	3,747	Balance Shared Services fund after adjustments (29.17%)
TOTAL	\$12,847	\$0	\$12,847	UTILITY SHARED SERVICES
TOTAL REVENUES	\$12,847	\$0	\$12,847	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
WORKERS COMPENSATION	5	0	5	Contract Employee for Customer Service for 6 months
CONTRACT EMPLOYEES	11,440	0	11,440	Contract Employee for Customer Service for 6 months
DENTAL INS	398	0	398	Contract Employee for Customer Service for 6 months
FICA MEDICARE	166	0	166	Contract Employee for Customer Service for 6 months
FICA SOCIAL SECURITY	709	0	709	Contract Employee for Customer Service for 6 months
HEALTH INS	6,434	0	6,434	Contract Employee for Customer Service for 6 months
INSURANCE ADMINISTRATION FEE	233	0	233	Contract Employee for Customer Service for 6 months
LIFE AND DISABILITY INS	75	0	75	Contract Employee for Customer Service for 6 months
PERA	1,779	0	1,779	Contract Employee for Customer Service for 6 months
RETIREMENT HEALTH CARE INS	229	0	229	Contract Employee for Customer Service for 6 months
CREDIT CARD FEES	0	20,000	(20,000)	Reduce Shared Services Expenses
RADIO REPAIR & MAINTENANCE	1,626	0	1,626	Adjust budget to match standard entry for radios
TELEPHONE	0	4,448	(4,448)	Adjust budget to match standard entry for telephones
TOTAL	\$23,094	\$24,448	(\$1,354)	UTILITY CUSTOMER SERVICES
DEPRECIATION EXPENSE	0	715	(715)	Adjust budget to match standard entry for depreciation
TELEPHONE	0	530	(530)	Adjust budget to match standard entry for telephones
TOTAL	\$0	\$1,245	(\$1,245)	UTILITY SCADA SERVICES
CLOTHING ALLOWANCE	260	1,250	(990)	Adjust Clothing Allowance budget to match actuals
PURCHASED SERVICES GENERAL	0	20,320	(20,320)	Reduce Shared Services Expenses
RADIO REPAIR & MAINTENANCE	4,497	0	4,497	Adjust budget to match standard entry for radios
RADIO REPAIR & MAINTENANCE	4,005	0	4,005	Adjust budget to match standard entry for radios & replace damaged radio with new one for \$2100.
TELEPHONE	0	9,201	(9,201)	Adjust budget to match standard entry for telephones
TOTAL	\$8,762	\$30,771	(\$22,009)	UTILITY SERVICES
DEPRECIATION EXPENSE	0	4,764	(4,764)	Adjust budget to match standard entry for depreciation
CLOTHING ALLOWANCE	20	50	(30)	Adjust Clothing Allowance budget to match actuals

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
RADIO REPAIR & MAINTENANCE	0	131	(131)	Adjust budget to match standard entry for radios
PROFESSIONAL & TECHNICAL SRVC	0	23,000	(23,000)	Reduce Shared Services Expenses
PURCHASED SERVICES GENERAL	0	23,000	(23,000)	Reduce Shared Services Expenses
TELEPHONE	103	3,522	(3,419)	Adjust budget to match standard entry for telephones
TOTAL	\$123	\$54,467	(\$54,344)	UTILITY SHARED SERVICES
TOTAL EXPENDITURES	\$31,979	\$110,931	(\$78,952)	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5160 SHARED SVCS EQUIP REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	0	6,000	(6,000)	Adjust budget to match standard entry for depreciation
TOTAL	\$0	\$6,000	(\$6,000)	UTILITY SCADA SERVICES
DEPRECIATION EXPENSE	7,803	70,200	(62,397)	Adjust budget to match standard entry for depreciation
TOTAL	\$7,803	\$70,200	(\$62,397)	UTILITY SERVICES
TOTAL EXPENDITURES	\$7,803	\$76,200	(\$68,397)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5200 GAS OPERATIONS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NATURAL GAS SALES	0	408,232	(408,232)	Revised projections for Gas revenue from customers
PROVISION FOR UNCOLLIBLE ACCTS	3,062	0	3,062	Revised Provision for Uncollectible Accounts for Gas revenue.
TOTAL	\$3,062	\$408,232	(\$405,170)	GAS CONSTRUCTION/MAINTENANCE
TOTAL REVENUES	\$3,062	\$408,232	(\$405,170)	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPR EXP CONTRIBUTED INFRA	0	25,998	(25,998)	Adjust budget to match standard entry for depreciation
DEPRECIATION EXPENSE INFRA	14,335	0	14,335	Adjust budget to match standard entry for depreciation
DEPRECIATION EXPENSE BUILDING	548	0	548	Adjust budget to match standard entry for depreciation
DEPRECIATION EXPENSE	0	690	(690)	Adjust budget to match standard entry for depreciation
CLOTHING ALLOWANCE	160	480	(320)	Adjust Clothing Allowance budget to match actuals
RADIO REPAIR & MAINTENANCE	16,906	0	16,906	Adjust budget to match standard entry for radios
TELEPHONE	0	1,380	(1,380)	Adjust budget to match standard entry for telephones
TRNFR TO SHARED SERVICES	3,747	0	3,747	Balance Shared Services fund after adjustments (29.17%)
TOTAL	\$35,696	\$28,548	\$7,148	GAS CONSTRUCTION/MAINTENANCE
TOTAL EXPENDITURES	\$35,696	\$28,548	\$7,148	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5260 GAS EQUIPMENT REPLACE RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	23,707	114,749	(91,042)	Adjust budget to match standard entry for depreciation
TOTAL	\$23,707	\$114,749	(\$91,042)	GAS CONSTRUCTION/MAINTENANCE
TOTAL EXPENDITURES	\$23,707	\$114,749	(\$91,042)	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5300 WATER OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	15,369	29,156	(13,787)	Adjust budget to match standard entry for depreciation
DEPR EXP-CONTRIBUTED ASSETS	0	2,844	(2,844)	Adjust budget to match standard entry for depreciation
CLOTHING ALLOWANCE	631	580	51	Adjust Clothing Allowance budget to match actuals
RADIO REPAIR & MAINTENANCE	10,100	113	9,987	Adjust budget to match standard entry for radios
TELEPHONE	493	3,069	(2,576)	Adjust budget to match standard entry for telephones
TRNFR TO SHARED SERVICES	3,054	0	3,054	Balance Shared Services fund after adjustments (23.77%)
INTEREST EXP-AMORT DEBT COST	0	4,747	(4,747)	Debt Service Adjustment for standard entries
BOND/NOTE INTEREST	52,109	0	52,109	Debt Service Adjustment for standard entries
BOND/NOTE PRINCIPAL	55,511	0	55,511	Debt Service Adjustment for standard entries
TOTAL	\$137,267	\$40,509	\$96,758	WATER SERVICES
TOTAL EXPENDITURES	\$137,267	\$40,509	\$96,758	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5301 WATER DEVELOPMENT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	0	105,493	(105,493)	Adjust budget to match standard entry for depreciation
BOND/NOTE INTEREST	0	78,704	(78,704)	Debt Service Adjustment for standard entries
INTEREST EXP-AMORT DEBT COST	0	37,315	(37,315)	Debt Service Adjustment for standard entries
BOND/NOTE PRINCIPAL	172,999	0	172,999	Debt Service Adjustment for standard entries
TOTAL	\$172,999	\$221,512	(\$48,513)	WATER SERVICES
TOTAL EXPENDITURES	\$172,999	\$221,512	(\$48,513)	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5360 WATER EQUIPMENT REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	2,111	7,916	(5,805)	Adjust budget to match standard entry for depreciation
TOTAL	\$2,111	\$7,916	(\$5,805)	WATER SERVICES
TOTAL EXPENDITURES	\$2,111	\$7,916	(\$5,805)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5379 WATER 2015 BOND PROJECTS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL INVEST	32,000	0	32,000	Investment Income from 2015 Bonds in Water
BOND PROCEEDS	1,640,000	0	1,640,000	2015 Bond Proceeds
TOTAL	\$1,672,000	\$0	\$1,672,000	WATER PROJECTS/GRANTS
TOTAL REVENUES	\$1,672,000	\$0	\$1,672,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEBT ISSUANCE COST	37,910	0	37,910	Debt Issuance Cost for 2015 Bonds in Water
UTILITIES INFRASTRUCTURE	1,600,000	0	1,600,000	Water Street Improvement Projects
TOTAL	\$1,637,910	\$0	\$1,637,910	WATER PROJECTS/GRANTS
TOTAL EXPENDITURES	\$1,637,910	\$0	\$1,637,910	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5384 WATER 2005A BOND DEBT SERVICE

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BOND PROCEEDS	146,800	0	146,800	2014 Bond A Proceeds
TOTAL	\$146,800	\$0	\$146,800	WATER - DEBT SERVICE
TOTAL REVENUES	\$146,800	\$0	\$146,800	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEBT ISSUANCE COST	119,626	0	119,626	Debt Service Adjustment for standard entries
TOTAL	\$119,626	\$0	\$119,626	WATER SERVICES
TOTAL EXPENDITURES	\$119,626	\$0	\$119,626	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5389 WATER 2015 BOND DEBT SERVICE

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BOND PROCEEDS	11,250	0	11,250	2015 Bond Proceeds
NET INCR(DECR) FAIR VAL INVEST	2,300	0	2,300	Investment Income from 2015 Bonds Debt Reserve in Water
TOTAL	\$13,550	\$0	\$13,550	WATER - DEBT SERVICE
TOTAL REVENUES	\$13,550	\$0	\$13,550	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5400 WASTEWATER OPERATIONS

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPR EXP-CONTRIBUTED ASSETS	630	0	630	Adjust budget to match standard entry for depreciation
DEPRECIATION EXPENSE	45,383	38,504	6,879	Adjust budget to match standard entry for depreciation
CLOTHING ALLOWANCE	0	1,013	(1,013)	Adjust Clothing Allowance budget to match actuals
RADIO REPAIR & MAINTENANCE	14,346	0	14,346	Adjust budget to match standard entry for radios
TELEPHONE	576	3,221	(2,645)	Adjust budget to match standard entry for telephones
REPAIRS & MAINTENANCE GENERA	5,000	0	5,000	These expenses for W Mesa are currently being charged to JHWWTP. Budget needed in order to properly track W Mesa expenses.
ODOR CONTROL CHEMICALS	96,000	0	96,000	Pilot project for switching from ferrous chloride to Magnesium Hydroxide still in place with both chemicals being purchased.
SUPPLIES GENERAL	5,000	0	5,000	These expenses for W Mesa are currently being charged to JHWWTP. Budget needed in order to properly track W Mesa expenses.
TRNFR TO SHARED SERVICES	3,015	0	3,015	Balance Shared Services fund after adjustments (23.47%)
INTEREST EXP-AMORT DEBT COST	0	8,833	(8,833)	Debt Service Adjustment for standard entries
BOND/NOTE PRINCIPAL	55,545	0	55,545	Debt Service Adjustment for standard entries
BOND/NOTE INTEREST	52,086	0	52,086	Debt Service Adjustment for standard entries
TOTAL	\$277,581	\$51,571	\$226,010	UTILITY SERVICES
TOTAL EXPENDITURES	\$277,581	\$51,571	\$226,010	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5401 WASTEWATER DEVELOPMENT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	2,084	0	2,084	Adjust budget to match standard entry for depreciation
BOND/NOTE INTEREST	0	45	(45)	Debt Service Adjustment for standard entries
BOND/NOTE PRINCIPAL	0	35	(35)	Debt Service Adjustment for standard entries
INTEREST EXP-AMORT DEBT COST	0	5,202	(5,202)	Debt Service Adjustment for standard entries
TOTAL	\$2,084	\$5,282	(\$3,198)	UTILITY SERVICES
TOTAL EXPENDITURES	\$2,084	\$5,282	(\$3,198)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5420 WW WATER RECLAMATION PROJECT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BOND/NOTE PRINCIPAL	0	54	(54)	Debt Service Adjustment for standard entries
INTEREST EXP-AMORT DEBT COST	0	4,198	(4,198)	Debt Service Adjustment for standard entries
BOND/NOTE INTEREST	0	38	(38)	Debt Service Adjustment for standard entries
TOTAL	\$0	\$4,290	(\$4,290)	UTILITY SERVICES
TOTAL EXPENDITURES	\$0	\$4,290	(\$4,290)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5450 WASTEWATER CAPITAL IMPROVEMENT

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
UTILITIES INFRASTRUCTURE	50,000	0	50,000	Effluent flow measurement for new permit, new sprinkler control pannel and VFD's for the pumps at the W Mesa Treatment Plant
UTILITIES INFRASTRUCTURE	17,394	0	17,394	BLM right of way for NASA wastewater connection
TOTAL	\$67,394	\$0	\$67,394	UTILITY SERVICES
TOTAL EXPENDITURES	\$67,394	\$0	\$67,394	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5460 WASTEWATER EQUIP REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	344	73,354	(73,010)	Adjust budget to match standard entry for depreciation
TOTAL	\$344	\$73,354	(\$73,010)	UTILITY SERVICES
TOTAL EXPENDITURES	\$344	\$73,354	(\$73,010)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5479 WW 2015 BOND PROJECTS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BOND PROCEEDS	1,640,000	0	1,640,000	2015 Bond Proceeds
NET INCR(DECR) FAIR VAL INVEST	32,000	0	32,000	Investment Income from 2015 Bonds in WW
TOTAL	\$1,672,000	\$0	\$1,672,000	UTILITY SERVICES
TOTAL REVENUES	\$1,672,000	\$0	\$1,672,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEBT ISSUANCE COST	37,910	0	37,910	Debt Issuance Cost for 2015 Bonds in WW
UTILITIES INFRASTRUCTURE	1,600,000	0	1,600,000	Wastewater Street Improvement Projects
TOTAL	\$1,637,910	\$0	\$1,637,910	UTILITY SERVICES
TOTAL EXPENDITURES	\$1,637,910	\$0	\$1,637,910	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5481 WW 2015 BOND DEBT SERVICE

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NET INCR(DECR) FAIR VAL INVEST	2,300	0	2,300	Investment Income from 2015 Bonds Debt Reserve in WW
BOND PROCEEDS	11,250	0	11,250	2015 Bond Proceeds
TOTAL	\$13,550	\$0	\$13,550	UTILITY SERVICES
TOTAL REVENUES	\$13,550	\$0	\$13,550	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5500 SOLID WASTE OPERATIONS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
PROVISION FOR UNCOLLIBLE ACCTS	0	5,979	(5,979)	Revised Provision for Uncollectible Accounts based on the increase in revenues in 514501
SOLID WASTE FEES	398,574	0	398,574	Revised Revenue Projections with the impact of the increased rates from the Rate Case
SOLID WASTE SERVICE CHARGES	300,000	0	300,000	Budget for Solid Waste Service Charges previously unbudgeted
TOTAL	\$698,574	\$5,979	\$692,595	UTILITY SERVICES
TOTAL REVENUES	\$698,574	\$5,979	\$692,595	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	0	623	(623)	Adjust budget to match standard entry for depreciation
FICA MEDICARE	704	0	704	Increase Personnel in Solid Waste as per Rate Case
RETIREMENT HEALTH CARE INS	970	0	970	Increase Personnel in Solid Waste as per Rate Case
PERA	7,531	0	7,531	Increase Personnel in Solid Waste as per Rate Case
LIFE AND DISABILITY INS	225	0	225	Increase Personnel in Solid Waste as per Rate Case
INSURANCE ADMINISTRATION FEE	699	0	699	Increase Personnel in Solid Waste as per Rate Case
HEALTH INS	19,302	0	19,302	Increase Personnel in Solid Waste as per Rate Case
WORKERS COMPENSATION	15	0	15	Increase Personnel in Solid Waste as per Rate Case
ADMINISTRATION	22,568	0	22,568	Increase Personnel in Solid Waste as per Rate Case
DENTAL INS	1,194	0	1,194	Increase Personnel in Solid Waste as per Rate Case
CLOTHING ALLOWANCE	320	0	320	Increase Personnel in Solid Waste as per Rate Case
CLOTHING ALLOWANCE	340	60	280	Adjust Clothing Allowance budget to match actuals
CLASSIFIED	25,855	0	25,855	Increase Personnel in Solid Waste as per Rate Case
CELL PHONE STIPEND	1,950	0	1,950	Cell Phone Stipend for 13 Residential Collections drivers @ \$25 per month for 6 months
CELL PHONE STIPEND	1,950	0	1,950	Cell Phone Stipend for 13 Commercial Collections drivers @ \$25 per month for 6 months
FICA SOCIAL SECURITY	3,004	0	3,004	Increase Personnel in Solid Waste as per Rate Case
MINOR EQUIPMENT	100,000	0	100,000	Purchase 64 gallon containers per Rate Case
RADIO REPAIR & MAINTENANCE	13,587	0	13,587	Adjust budget to match standard entry for radios
TELEPHONE	1,243	0	1,243	Adjust budget to match standard entry for telephones
ADMIN FEE FLEET MGT	50,000	0	50,000	Fleet Maintenance Agreement per Rate Case
TRNFR TO SHARED SERVICES	3,031	0	3,031	Balance Shared Services fund after adjustments (23.59%)
BOND/NOTE PRINCIPAL	0	16	(16)	Debt Service Adjustment for standard entries
BOND/NOTE INTEREST	0	50	(50)	Debt Service Adjustment for standard entries
TOTAL	\$254,488	\$749	\$253,739	UTILITY SERVICES
TOTAL EXPENDITURES	\$254,488	\$749	\$253,739	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5560 SOLID WASTE EQUIP REPL RESERVE

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
DEPRECIATION EXPENSE	140,017	257,237	(117,220)	Adjust budget to match standard entry for depreciation
TOTAL	\$140,017	\$257,237	(\$117,220)	UTILITY SERVICES
TOTAL EXPENDITURES	\$140,017	\$257,237	(\$117,220)	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5920 TRANSIT

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
BUS FARES	0	86,500	(86,500)	Dividing program income between Grant and Local match.
MESILLA BUS SUBSIDY	0	7,750	(7,750)	Dividing program income between Grant and Local match.
DIAL A RIDE TOKENS	0	7,500	(7,500)	Dividing program income between Grant and Local match.
NMSU BUS SUBSIDY	0	180,000	(180,000)	Dividing program income between Grant and Local match.
DIAL A RIDE BUS FARES	0	3,125	(3,125)	Dividing program income between Grant and Local match.
BUS PASSES	0	32,500	(32,500)	Dividing program income between Grant and Local match.
BUS ADVERTISING	0	26,500	(26,500)	Dividing program income between Grant and Local match.
BUS TOKENS	0	5,500	(5,500)	Dividing program income between Grant and Local match.
TOTAL	\$0	\$349,375	(\$349,375)	TRANSPORTATION SERVICES
TOTAL REVENUES	\$0	\$349,375	(\$349,375)	

TRANSFER IN

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL FUND	218,000	0	218,000	Increase transfer from General Fund to cover Transit's fuel costs.
TOTAL	\$218,000	\$0	\$218,000	TRANSPORTATION SERVICES
TOTAL TRANSFER IN	\$218,000	\$0	\$218,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	20,747	0	20,747	Blue Collar step increases
CLASSIFIED	3,649	0	3,649	Class and Comp study
ADMINISTRATION	7,563	0	7,563	Class and Comp study
REGULAR PART TIME	1,485	0	1,485	Blue Collar step increases
MINOR EQUIPMENT	1,309	0	1,309	Move to correct expense account between grant and match.
BUS WASHES	9,602	0	9,602	Local funds to match FTA's grant expenses.
SOFTWARE	0	1,000	(1,000)	FTA grant funds covering FY15 expenses.
MOTOR POOL FUEL & LUBRICANTS	159,576	0	159,576	Budget Transit's Fixed Route annual fuel costs not connected to grant funding.
MINOR SHOP TOOLS & EQUIPMENT	470	0	470	Move to correct expense account between grant and match.
MOTOR POOL FUEL & LUBRICANTS	58,424	0	58,424	Budget Transit's Dial-A- Ride annual fuel costs not connected to grant funding.
MAJOR EQUIPMENT	0	2,659	(2,659)	Move to correct expense account between grant and match.
GENERAL BLDGS CAPITAL OUTLAY	9,251	0	9,251	Move to correct expense account between grant and match.
TOTAL	\$272,076	\$3,659	\$268,417	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$272,076	\$3,659	\$268,417	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

5921 TRANSIT INTERMODAL CENTER

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
NMSU BUS SUBSIDY	180,000	0	180,000	Dividing program income between Grant and Local match.
BUS PASSES	32,500	0	32,500	Dividing program income between Grant and Local match.
MESILLA BUS SUBSIDY	7,750	0	7,750	Dividing program income between Grant and Local match.
DIAL A RIDE TOKENS	7,500	0	7,500	Dividing program income between Grant and Local match.
BUS FARES	86,500	0	86,500	Dividing program income between Grant and Local match.
BUS ADVERTISING	26,500	0	26,500	Dividing program income between Grant and Local match.
BUS TOKENS	5,500	0	5,500	Dividing program income between Grant and Local match.
DIAL A RIDE BUS FARES	3,125	0	3,125	Dividing program income between Grant and Local match.
FED TRANSPORTATION ADMINISTRATION	487,299	0	487,299	Account for Transit project revenues within the grant.
TOTAL	\$836,674	\$0	\$836,674	TRANSPORTATION SERVICES
TOTAL REVENUES	\$836,674	\$0	\$836,674	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MINOR EQUIPMENT	0	1,309	(1,309)	Move to correct expense account between grant and match.
MINOR SHOP TOOLS & EQUIPMENT	1,648	0	1,648	Move to correct expense account between grant and match.
GENERAL BLDGS CAPITAL OUTLAY	487,299	0	487,299	Account for Transit project expenditures within the grant.
GENERAL BLDGS CAPITAL OUTLAY	0	9,251	(9,251)	Move to correct expense account between grant and match.
TOTAL	\$488,947	\$10,560	\$478,387	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$488,947	\$10,560	\$478,387	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

6150 FLEET SERVICES

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
MOTOR POOL CHARGES MAINTENANCE	110,000	0	110,000	Increasing revenues that will be received from Transit to cover their outsourcing within the Fleet work order system.
TOTAL	\$110,000	\$0	\$110,000	TRANSPORTATION SERVICES
TOTAL REVENUES	\$110,000	\$0	\$110,000	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ADMINISTRATION	14,017	0	14,017	Class and Comp study
CLASSIFIED	19,653	0	19,653	Blue Collar step increases
PURCHASED SERVICES-OUTSOURCING	110,000	0	110,000	Increase outsourcing expenses to cover Transit's outsourcing within the Fleet work order system.
TOTAL	\$143,670	\$0	\$143,670	TRANSPORTATION SERVICES
TOTAL EXPENDITURES	\$143,670	\$0	\$143,670	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

6320 EMPLOYEE HEALTH

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
ADMINISTRATION	4,270	0	4,270	Class and Comp study
TOTAL	\$4,270	\$0	\$4,270	HUMAN RESOURCES
TOTAL EXPENDITURES	\$4,270	\$0	\$4,270	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

6330 WORKERS COMPENSATION

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
CLASSIFIED	3,003	0	3,003	Class and Comp study
TOTAL	\$3,003	\$0	\$3,003	HUMAN RESOURCES
TOTAL EXPENDITURES	\$3,003	\$0	\$3,003	

Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

7470 BRANIGAN ESTATE

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
SALE OF CAPITAL ASSETS	68,750	0	68,750	Establish revenue for land sales/mrtg for Bran Est (Fire & Util)
TOTAL	\$68,750	\$0	\$68,750	COMMUNITY & CULTURAL SERVICES
TOTAL REVENUES	\$68,750	\$0	\$68,750	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

7480 GIFTS & MEMORIALS

REVENUES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
LIBRARY CONTRIBUTIONS	600	0	600	Anticipated increased revenue for Library G&M Fund
TOTAL	\$600	\$0	\$600	COMMUNITY & CULTURAL SERVICES
TOTAL REVENUES	\$600	\$0	\$600	

EXPENDITURES

Description	Increase	Decrease	Amount	Reason for Request/Item Description
GENERAL BLDGS CAPITAL OUTLAY	46,957	0	46,957	To correct for starting balance and cover capital improvmts
TOTAL	\$46,957	\$0	\$46,957	COMMUNITY & CULTURAL SERVICES
TOTAL EXPENDITURES	\$46,957	\$0	\$46,957	

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Narrative for Proposed Mid-Year Budget Requests for Fiscal Year 2014-15

TOTA	\$14,181,458	\$8,437,284	\$5,744,174
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