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

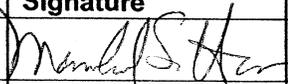
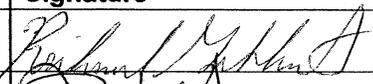
Item # 2 Ordinance/Resolution# 10-154 Council District:

For Meeting of December 21, 2009
 (Adoption Date)

TITLE:

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2009/2010 BUDGET ALLOWING FOR CARRY-OVER EXPENSES AND REALLOCATIONS OF OPERATING AND CAPITAL COSTS DUE TO MID-YEAR DEVELOPMENTS REGARDING REVENUES AND EXPENDITURES.

PURPOSE(S) OF ACTION: The purpose of this action is to allow the City's Budget for FY 2009/2010 to be adjusted for operating and capital cost changes relative to specific departments and/or projects and to account for revenue developments.

Name of Drafter: Richard Gebhart		Department: Finance/OMB		Phone: (575) 541-2300	
Department	Signature	Phone	Department	Signature	Phone
Originating Department		(575) 541-2050	Budget		(575) 541-2300
			Assistant City Manager		(575) 541-2271
Legal		(575) 541-2128	City Manager		(575) 541-2076

BACKGROUND / KEY ISSUES / CONTRIBUTING FACTORS:

Traditionally the City of Las Cruces has used a mid-year adjustment to align changes between estimated and actual fund balances, as well as carry forward budgets for items that were budgeted and ordered in the previous fiscal year, but not received until the current fiscal year. The attached budget adjustments provide the recommended changes to revenue, expenditure and inter-fund transfer appropriations to accomplish this purpose.

Attached recommendations also reflect staff review of revenues and expenditure activity through November 2009. 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:

Fund Name / Account Number	Amount of Expenditure	Budget Amount
Various (see attached budget adjustments)	Various (see attached budget adjustments)	Various (see attached budget adjustments)

1. Resolution
2. Attachment 1 – Narrative for Proposed Mid-Year Budget Adjustments
3. Exhibit "A" – Budget Adjustments

OPTIONS / ALTERNATIVES:

1. Approve the resolution to adjust the City's FY 2009/2010 Budget so balances will more accurately reflect true balances and current year developments.
2. Do not approve the resolution and the City's FY 2009/2010 Budget will continue to reflect estimated carry-over balances from FY 2008/2009; inter-fund transfers will not accurately reflect balances; departmental fund balances may not indicate current expenditures/revenues; and the budget will not reflect current year developments.
3. Return the resolution with recommendations, changes, or corrections for further review and resubmission.

(Continue on additional sheets as required)

RESOLUTION NO. 10-154.

TITLE:

A RESOLUTION TO ADJUST THE ADOPTED FISCAL YEAR 2009/2010 BUDGET ALLOWING FOR CARRY-OVER EXPENSES AND REALLOCATIONS OF OPERATING AND CAPITAL COSTS DUE TO MID-YEAR DEVELOPMENTS REGARDING REVENUES AND EXPENDITURES.

The City Council is informed that:

WHEREAS, City staff members have prepared a mid-year budget adjustment for fiscal year starting July 1, 2009, through June 30, 2010; and

WHEREAS, the adjustments are necessary due to changes in beginning fund balances as well as mid-year review of revenues and expense variations for fiscal year 2009/2010; and

WHEREAS, it is in the best interest of the City of Las Cruces that the mid-year Budget Adjustment for fiscal year 2009/2010 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" as set forth for the fiscal year 2009/2010 is hereby adopted and authorized; and

(II)

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

DONE AND APPROVED this 21st day of December, 2009.

APPROVED:

Mayor

ATTEST:

City Clerk

(SEAL)

VOTE:

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

Moved by: _____

Seconded by: _____

Approved as to Form:

[Handwritten Signature]

 City Attorney

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
GENERAL FUND 1000		
REVENUE		
GRT	1,366,000	
Property Taxes	200,000	
Franchise Fees	11,726	Revised revenue projection based on FY 09 actual and also due to economic condition.
Police Fines	(28,262)	
Subdivision Fees	(136,025)	
All Other Revenue	(51,146)	
TOTAL REVENUE GENERAL FUND 1000	1,362,293	
EXPENDITURES		
<i>Administration</i>		
City Manager Contingency	790	To pay for Transit Driver overtime for TWEF.
Total Administration	790	
<i>Community Development</i>		
Purchased Services	14,000	Mold remediation of files in COC basement.
Purchased Services	18,800	To set up expenditures due to foreclosure of a former home rehab house.
Total Comm Dev	32,800	
<i>Facilities</i>		
Personnel	175,823	Regional Recreation & Aquatic Center projected initial start-up costs.
Operating	94,088	
Capital	55,089	
General Utility Services	78,000	Utility costs new City Hall
Purchased Services General	100,000	Professional mover
Security Services	30,000	Additional security new City Hall (6 months)
Purchased Services General	17,000	Enhanced building services for transition to new City Hall.
Total Facilities	550,000	
<i>Legislative</i>		
Audit Fees	52,866	Increase in Audit Fees
Purchased Services	42,500	Increase Purchased Services for Council commitment to fund feasibility study, etc., for RGNGA Task Force
Council Contingency	5,000	Increase Purchased Services for Council commitment to fund feasibility study, etc., for RGNGA Task Force
Total Legislative	100,366	
<i>Police</i>		
Health Insurance	1,983	To meet the required match for KLCB grant
Motor Pool Repair/Maintenance	299	To meet the required match for KLCB grant
Document Services	100	To meet the required match for KLCB grant
Postage & Freight	52	To meet the required match for KLCB grant
Copying Fees	365	To meet the required match for KLCB grant
Printing	326	To meet the required match for KLCB grant
Supplies General	3,477	To meet the required match for KLCB grant
Minor Shops Tools	127	To meet the required match for KLCB grant
Part time Regular	(17,145)	The required match for the VOCA grant was overbudgeted.
Total Police	(10,416)	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
Public Services		
Carpenter Repair & Maintenance	7,000	Replace windows in MoA Studio
Purchased Services	2,000	Restore funds for public programming (musical performances, lectures)
General Utility Services	1,500	With construction at new MoNaS site, utilities are increasing due to power being turned on at all hours
Administrative Salaries	6,234	Reclass Assistant Manager of the RR Museum to full Manager
Total Public Services	16,734	
Public Works		
Paving Hot Mix	15,000	Parking Lot Emergency Procurement
Total Public Works	15,000	
Reserves		
Admin Charge - County (Property Tax)	16,455	Increase due to projected property tax collections.
Admin Charge - City (GRT)	36,628	Increase due to projected gross receipts tax collections.
City Manager Contingency	17,500	Parking Lot Emergency Procurement CM contingency.
Total Reserves	70,583	
TRANSFERS		
Transfer to Permit Fund	52,173	Increase due to decrease in Permit Fund projected revenue and increase in Permit Fund Comm Dev standby pay.
Transfer to Vehicle Acquisition Fund	1,500,000	Increase for the purchase of Police vehicles.
Transfer to TIDD Fund	470,637	Estimated amount of GRT from downtown construction projects in FY 2009.
Transfer to Prisoner Care Fund	380,000	Increase in prisoner care costs.
Transfer to Facilities General Fund	450,000	For re-establishment of the capital maintenance program.
Transfer to Facility State Grant Improvements	23,448	Increase due primarily to the 2004 Downtown Revitalization appropriation
Transfer to Streets General Fund	39,283	Increase due to developer contributions deposited in the General Fund prior to the set-up of the Streets General Fund; \$18,500 on 3/25/08 (FY 08) and \$20,783 on 9/16/08 (FY 09).
Total Transfers	2,915,541	
TOTAL EXPENDITURES AND TRANSFERS GENERAL FUND 1000	3,691,398	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
PERMIT SERVICES FUND 1015		
REVENUE		
Liquor Licenses	6,780	Overall decrease based on FY 10 collections to date.
Business License Fee	(1,908)	
Building Permits	(22,032)	
Mechanical Permits	2,439	
Electrical Permits	(6,827)	
Copying Services	(907)	
Investment Income	(659)	
TOTAL REVENUE PERMIT SERVICES FUND 1015	(23,114)	
EXPENDITURES		
<i>Community Development</i>		
Standby Pay	5,070	Set up a budget for standby pay pursuant to City Manager direction to implement standby inspector service. The request covers January through June 2010.
Total Comm Development	5,070	
TOTAL EXPENDITURES PERMIT SERVICES FUND 1015	5,070	
TRANSFERS		
Transfer from General Fund	52,173	Increase to maintain a zero FY 10 projected ending balance.
TOTAL TRANSFERS PERMIT SERVICES FUND 1015	52,173	
VEHICLE ACQUISITION FUND 1200		
EXPENDITURES		
Rolling Stock	1,500,000	Increase for the purchase of Police vehicles.
TOTAL EXPENDITURES VEHICLE ACQUISITION FUND 1200	1,500,000	
TRANSFERS		
Transfer from General Fund	1,500,000	Funding from the General Fund for the purchase of police vehicles.
TOTAL TRANSFERS VEHICLE ACQUISITION FUND 1200	1,500,000	
GROSS RECEIPTS TAX INCOME FUND 1500		
REVENUE		
Sales Tax Receipts	582,000	Revised due to FY 09 actual revenue and also due to economic condition.
Municipal GRT '82	118,000	
Municipal GRT '90	118,000	
TOTAL REVENUE GROSS RECEIPTS TAX INCOME FUND 1500	818,000	
TRANSFERS		
Transfer to General Fund	1,070,000	Revised due to FY 09 actual revenue and also due to economic condition.
Transfer to '03 GRT Fac/Pk/Str Debt Svc Fund	3,000	Revised to reflect debt service schedule.
Transfer to '05 GRT Debt Service Fund	1,000	Revised to reflect debt service schedule.
Transfer to '08 NMFA Parking Deck DS Fund	2,000	Revised to reflect debt service schedule.
TOTAL TRANSFERS GROSS RECEIPTS TAX INCOME FUND 1500	1,076,000	
MPO TRANSPORTATION FUND 2090		
EXPENDITURES		
Travel	(245)	To reflect correct grant balance
TOTAL EXPENDITURES MPO TRANSPORTATION FUND 2090	(245)	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
STATE LIBRARY RESOURCES FUND 2140		
REVENUE		
State Library GO Bond 2006	37,197	To reflect correct grant balance
TOTAL REVENUE STATE LIBRARY RESOURCES FUND 2140	37,197	
EXPENDITURES		
Major Computer Equipment	37,197	To reflect correct grant balance
TOTAL EXPENDITURES	37,197	
POLICE PROTECTION FUND 2401		
EXPENDITURES		
Supplies General	16,376	To reflect correct grant balance
TOTAL EXPENDITURES POLICE PROTECTION FUND 2401	16,376	
VICTIM ASSISTANCE FUND 2405		
REVENUE		
Victims Assistance Grant	(30,450)	To reflect correct grant balance
TOTAL REVENUE VICTIM ASSISTANCE FUND 2405	(30,450)	
EXPENDITURES		
Regular Part Time	(46,389)	To reflect correct grant balance
Travel General	(632)	To reflect correct grant balance
TOTAL EXPENDITURES VICTIM ASSISTANCE FUND 2405	(47,021)	
JUVENILE CITATION FUND 2412		
REVENUE		
NM CY&F	500	Increase in grant award from State
TOTAL REVENUE JUVENILE CITATION FUND 2412	500	
EXPENDITURES		
<i>Community Development</i>		
Juvenile Citation Fund	500	Increase in grant award from State
Total Comm Development	500	
TOTAL EXPENDITURES JUVENILE CITATION FUND 2412	500	
STEP FUND 2422		
REVENUE		
STEP Grant 2010	8,834	To reflect correct grant balance
TOTAL REVENUE STEP FUND 2422	8,834	
EXPENDITURES		
Regular Part Time	8,834	To reflect correct grant balance
TOTAL EXPENDITURES STEP FUND 2422	8,834	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
TRAFFIC SAFETY BUREAU ENFORCE. GRANT FUND 2424		
REVENUE		
TSB DWI Grant 2008	(34,154)	To reflect correct grant balance
Operation Buckledown 2008	778	To reflect correct grant balance
TOTAL REVENUE TRAFFIC SAFETY BUREAU ENFORCE. GRANT FUND 2424	(33,376)	
EXPENDITURES		
TSB DWI Grant 2008	(34,154)	To reflect correct grant balance
Operation Buckledown 2008	778	To reflect correct grant balance
TOTAL EXPENDITURES TRAFFIC SAFETY BUREAU ENFORCE. GRANT FUND 2424	(33,376)	
PRISONER CARE FUND 2440		
EXPENDITURES		
Prisoner Confinement Judicial	180,590	Increase in projected Prisoner Confinement costs.
Prisoner Confinement Police	20,000	Increase in projected Prisoner Confinement costs.
TOTAL EXPENDITURES PRISONER CARE FUND 2440	200,590	
TRANSFER		
Transfer from General Fund	380,000	Increase due to decrease in fund balance and increase in projected Prisoner Confinement costs.
TOTAL TRANSFER PRISONER CARE FUND 2440	380,000	
VEHICLE FORFEITURE FUND 2472		
EXPENDITURES		
Salary & Benefits	56,112	Move Legal Dept employee's salary & benefits from General Fund.
TOTAL EXPENDITURES VEHICLE FORFEITURE FUND 2472	56,112	
HEALTH SERVICES FUND 2700		
EXPENDITURES		
Jardín de Los Niños - Purchased Svcs	2,684	Carry over of unspent FY 09 project funds.
SW Counseling Center - Purchased Svcs	15,000	
TOTAL EXPENDITURES HEALTH SERVICES FUND 2700	17,684	
NORTHRISE MORNING STAR SPECIAL ASSESS. FUND 2750		
REVENUE		
Developer Contributions	(334,148)	Decrease anticipated developer contributions.
TOTAL REVENUE NORTHRISE MORNING STAR SPECIAL ASSESS. FUND 2750	(334,148)	
TRANSFERS		
Transfer to Fund 3240	(316,148)	Decrease transfer to Fund 3240 '00 Municipal Gas Tax Bonds A due to a decrease in anticipated developer contributions.
TOTAL TRANSFERS NORTHRISE MORNING STAR SPECIAL ASSESS. FUND 2750	(316,148)	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
STATE OPERATING GRANTS FUND 2760		
REVENUE		
State Library Aid Grant	7,116	To reflect actual remaining grant balance.
TOTAL REVENUE STATE OPERATING GRANTS FUND 2760	7,116	
EXPENDITURES		
Library Books	7,116	To reflect actual remaining grant balance.
TOTAL EXPENDITURES STATE OPERATING GRANTS FUND 2760	7,116	
ENVIRONMENT GROSS RECEIPTS TAX FUND 2800		
REVENUE		
City - GRT	20,000	Increase in Envir. GRT Forecast
County - GRT	177,051	Inc.to Match County Budget Projection
TOTAL REVENUE ENVIRONMENT GROSS RECEIPTS TAX FUND 2800	197,051	
EXPENDITURES		
Admin. Charges for Tax Coll.	(20,945)	Decrease Admin. Charge for Tax Collection (actual year trends)
Transfer to County	148,737	Incr. Trans to County to match the projected county environmental GRT
TOTAL EXPENDITURES ENVIRONMENT GROSS RECEIPTS TAX FUND 2800	127,792	
PUBLIC SAFETY GROSS RECEIPTS TAX FUND 2805		
REVENUE		
Public Safety Gross Receipts Tax	60,000	Revised revenue projection based on FY 09 actual and FY 10 collections to date.
TOTAL REVENUE PUBLIC SAFETY GROSS RECEIPTS TAX FUND 2805	60,000	
EXPENDITURES		
Classified	4,957	Increase due to revised FY 10 revenue projections and FY09 actuals.
Classified	5,430	
Classified	5,665	
Classified	2,361	
Classified	5,193	
Classified	14,338	
Classified	755	
TOTAL EXPENDITURES PUBLIC SAFETY GROSS RECEIPTS TAX FUND 2805	38,699	
GAS TAX FUND 2810		
TRANSFERS		
Transfer to '00A Municipal Gas Tax Bonds Debt Service Fund	316,148	Increase transfer to Fund 3240 '00 Municipal Gas Tax Bonds A due to a decrease in anticipated developer contributions in Fund 2750.
TOTAL TRANSFERS GAS TAX FUND 2810	316,148	
TIDD DEDICATED REVENUE FUND 2815		
REVENUE		
GRT City	41,000	Updated revenue projection.
GRT County	(16,000)	
Property Tax City	28	
Property Tax County	53	
TOTAL REVENUE TIDD DEDICATED REVENUE FUND 2815	25,081	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
EXPENDITURES		
Admin Chg GRT City	4,112	To set up budget for administrative charges for tax collection
Admin Chg GRT County	19	
Admin Chg Prop Tax City	11	
Admin Chg Prop Tax County	21	
TOTAL EXPENDITURES TIDD DEDICATED REVENUE FUND 2815	4,163	
TRANSFERS		
Transfer from General Fund	470,637	Estimated amount of GRT from downtown construction projects in FY 2009.
TOTAL TRANSFERS TIDD DEDICATED REVENUE FUND 2815	470,637	
2000 MUNICIPAL GAS TAX BONDS SERIES A FUND 3240		
TRANSFERS		
Transfer from Northrise MS SA	(316,148)	Redirect transfer to come from Gas Tax rather than Northrise Morning Star Special Assessment Fund due to a decrease in anticipated developer contributions in the latter.
Transfer from Gas Tax	316,148	
TOTAL TRANSFERS 2000 MUNICIPAL GAS TAX BONDS SERIES A FUND 3240	0	
SALES TAX 2003 REFUNDING BOND FUND 3250		
TRANSFERS		
Transfer from Sales Tax '92 Inc	3,000	Revised to reflect debt service schedule.
TOTAL TRANSFERS SALES TAX 2003 REFUNDING BOND FUND 3250	3,000	
04 EGRT SCSWA REFUNDING BONDS FUND 3260		
TRANSFERS		
Transfer From 3261 EGRT RS	(20,935)	Decrease the amount of transfer received from the EGRT SCSWA Refunding Reserve Fund. This is due to change in acting accrual.
Total TRANSFERS 04 EGRT SCSWA REFUNDING BONDS FUND 3260	(20,935)	
04 EGRT SCSWA REFUNDING RESERVE FUND 3261		
TRANSFERS		
Transfer to 3260 EGRT Refunding	(20,935)	Decrease the amount of transfer received from the EGRT SCSWA Refunding Reserve Fund. This is due to change in acting accrual.
Total TRANSFERS 04 EGRT SCSWA REFUNDING RESERVE FUND 3261	(20,935)	
SALES TAX 2005 BOND SERIES B FUND 3270		
TRANSFERS		
Transfer from Sales Tax '92 Inc	1,000	Revised to reflect debt service schedule.
TOTAL TRANSFERS SALES TAX 2005 BOND SERIES B FUND 3270	1,000	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
06 NMFA STREET LOANS DEBT SERVICE FUND 3613		
EXPENDITURES		
Escrow Agent Fee	16,927	2009-10 Budget re-allocation
Total EXPENDITURES 06 NMFA STREET LOANS DEBT SERVICE FUND 3613	16,927	
TRANSFERS		
Transfer from Sales Tax Street Maintenance	(714,411)	Decrease to amount transferred from fund 4202; due to Change in Beginning Fund Balance and matching budget forecast to actual debt service schedule
Transfer from Flood Control	(79,379)	Decrease to amount transferred from fund 4400; due to Change in Beginning Fund Balance and matching budget forecast to actual debt service schedule
Total TRANSFERS 06 NMFA STREET LOANS DEBT SERVICE FUND 3613	(793,790)	
2008 NMFA PARKING DECK DEBT SVC FUND 3623		
TRANSFERS		
Transfer from Sales Tax '92 Inc	2,000	Revised to reflect debt service schedule.
TOTAL TRANSFERS 2008 NMFA PARKING DECK DEBT SVC FUND 3623	2,000	
FACILITIES IMPROVEMENTS FUND 4001		
EXPENDITURES		
Infrastructure Rehab	1,950,000	\$1,500,000 to bring budget in line with actual fund balance; \$450,000 for re-establishment of the capital maintenance program.
TOTAL EXPENDITURES FACILITIES IMPROVEMENTS FUND 4001	1,950,000	
TRANSFERS		
Transfer from General Fund	450,000	For re-establishment of the capital maintenance program.
TOTAL TRANSFERS FACILITIES IMPROVEMENTS FUND 4001	450,000	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
FACILITY STATE GRANT IMPROVEMENTS FUND 4012		
REVENUE		
Mesquite Historical District	(15,510)	To reflect actual grant balances
Mesquite Neighborhood	1,913	
Lohman Median Landscaping	7,421	
North Las Cruces Park	(10,533)	
Multipurpose Aquatic and Recreation Center	(756,579)	
Munson Center Improvements	(8,713)	
Civil Air Patrol Hangar	(1,500)	
Branigan Cultural Center Gates	644	
East Mesa Senior Center Improvements	705	
Branigan Library Expansion	(5,500)	
Veteran's Transitional Housing	(30,000)	
Community of Hope	(2,001)	
La Casa Domestic Violence Center	(4,770)	
Amador Museum	(1,140)	
Natural History Museum	(1,800)	
Branigan Library Childrens Wing	(1,251)	
Multigenerational Center	1,000	
Mesquite Hist Dist Gateway Monument	9,463	
Animal Services Center	(1,804)	
TOTAL REVENUE FACILITY STATE GRANT IMPROVEMENTS FUND 4012	(819,955)	
EXPENDITURES		
Mesquite Historical District	(15,510)	To reflect actual grant balances
Mesquite Neighborhood	1,913	
Lohman Median Landscaping	7,421	
North Las Cruces Park	(10,533)	
Multipurpose Aquatic and Recreation Center	(756,579)	
Munson Center Improvements	(8,713)	
Civil Air Patrol Hangar	(1,500)	
Branigan Cultural Center Gates	644	
East Mesa Senior Center Improvements	705	
Branigan Library Expansion	(5,500)	
Veteran's Transitional Housing	(30,000)	
Community of Hope	(2,001)	
La Casa Domestic Violence Center	(4,770)	
Amador Museum	(1,140)	
Natural History Museum	(1,800)	
Branigan Library Childrens Wing	(1,251)	
Multigenerational Center	1,000	
Mesquite Hist Dist Gateway Monument	9,463	
Animal Services Center	(1,804)	
TOTAL EXPENDITURES FACILITY STATE GRANT IMPROVEMENTS FUND 4012	(819,955)	
TRANSFERS		
Transfer from General Fund	23,448	Increase due primarily to the 2004 Downtown Revitalization appropriation
TOTAL TRANSFERS FACILITY STATE GRANT IMPROVEMENTS FUND 4012	23,448	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
SALES TAX 2005 CITY HALL FUND 4022		
REVENUE		
Interest on Investment	(43,000)	Bring budget in line with actual projection
Net Incr(Decr) Fair Value Investment	(400)	Bring budget in line with actual projection
TOTAL REVENUE SALES TAX 2005 CITY HALL FUND 4022	(43,400)	
EXPENDITURES		
New City Hall - 05 Bond	(4,648,019)	Bring budget in line with actual carryover
TOTAL EXPENDITURES SALES TAX 2005 CITY HALL FUND 4022	(4,648,019)	
CONVENTION CENTER CONSTRUCTION PROJ FUND 4024		
EXPENDITURES		
Convention Center - P. Serv.	(326)	Bring budget in line with actual carryover
Convention Center - Bldgs	665,000	Bring budget in line with actual carryover
TOTAL EXPENDITURES CONVENTION CENTER CONSTRUCTION PROJ FUND 4024	664,674	
NMFA PARKING DECK 2009 FUND 4027		
REVENUE		
Interest on Investment	1,200	Bring budget in line with actual projection
TOTAL REVENUE NMFA PARKING DECK 2009 FUND 4027	1,200	
EXPENDITURES		
New City Hall - Parking Deck	955,293	Increase budget to meet loan balance
TOTAL EXPENDITURES NMFA PARKING DECK 2009 FUND 4027	955,293	
PUBLIC PARK DEVELOPMENT FUND 4106		
EXPENDITURES		
Park Management Area 1	84,928	To bring budget in line with actual fund balances
Park Management Area 2	(6,636)	
Park Management Area 3	1,684	
Park Management Area 4	20,321	
Park Management Area 5	15,571	
Park Management Area 6	112,845	
Park Management Area 7	(43,397)	
Park Management Area 8	(79,196)	
Park Fee Management City	48,877	
TOTAL EXPENDITURES PUBLIC PARK DEVELOPMENT FUND 4106	154,997	
PARK/LAND CAPITAL IMPROVEMENTS FUND 4112		
REVENUE		
La Placita Phase II	(16,464)	To reflect actual grant balances
Mesquite Historic District Community Garden	(50,000)	
TOTAL REVENUE PARK/LAND CAPITAL IMPROVEMENTS FUND 4112	(66,464)	
EXPENDITURES		
La Placita Phase II	(16,464)	To reflect actual grant balances
Mesquite Historic District Community Garden	(50,000)	
TOTAL EXPENDITURES PARK/LAND CAPITAL IMPROVEMENTS FUND 4112	(66,464)	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
STREETS IMPROVEMENTS (GENERAL) FUND 4201		
EXPENDITURES		
Desert Wind Estates - Land Imp	40,370	Set up projects for street lights and drainage (Desert Wind Estates); and street lighting (Entrada de Sierra and Mission Santa Clara). Funding is from developer contributions.
Entrada de Sierra Phase 1 - Land Imp	18,500	
Mission Santa Clara - Land Imp	20,783	
TOTAL EXPENDITURES STREETS IMPROVEMENTS (GENERAL) FUND 4201	79,653	
TRANSFERS		
Transfer from General Fund	39,283	Increase due to developer contributions deposited in the General Fund prior to the set-up of the Streets General Fund; \$18,500 on 3/25/08 (FY 08) and \$20,783 on 9/16/08 (FY 09).
Transfer from State Street Imp	40,370	Increase due to developer contributions deposited in the State Street Improvement Fund in FY 10.
TOTAL TRANSFERS STREETS IMPROVEMENTS (GENERAL) FUND 4201	79,653	
GRT STREET MAINTENANCE FUND 4202		
REVENUE		
Municipal Gross Receipts	118,000	Revised revenue projection based on FY 09 actual and FY 10 collections to date.
TOTAL REVENUE GRT STREET MAINTENANCE FUND 4202	118,000	
EXPENDITURES		
Rolling Stock	250,000	Replacement of 17 year old asphalt laydown machine, which has been sent to auction.
TOTAL EXPENDITURES GRT STREET MAINTENANCE FUND 4202	250,000	
TRANSFERS		
Transfer to NMFA Street Loans DS	(714,411)	Decrease to correct debt service requirement.
Transfer from Imp District 1991	20,000	Increase due to available fund balance in the Improvement District 1991 Fund.
TOTAL TRANSFERS GRT STREET MAINTENANCE FUND 4202	(694,411)	
IMPROVEMENT DISTRICT 1991 FUND 4208		
TRANSFERS		
Transfer to GRT Street Maintenance	20,000	Increase due to available fund balance in the Improvement District 1991 Fund.
TOTAL TRANSFERS IMPROVEMENT DISTRICT 1991 FUND 4208	20,000	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
STATE STREET IMPROVEMENT GRANTS FUND 4212 REVENUE		
NM Dept of Finance & Admin	(38,664)	To reflect correct grant balance for project Downtown Revitalization.
NM Dept of Transportation	63,147	To reflect correct grant balance for project Flood Control Dam Restoration.
NM Dept of Transportation	(41,502)	To reflect correct grant balance for project Central/Calico Drainage Channel.
NM Dept of Transportation	(638)	To reflect correct grant balance for project East Mesa - Davis/Jefferson Roads
NM Dept of Transportation	(5,891)	To reflect correct grant balance for project North Valley.
NM Energy/Min/Natural Res	(159,139)	To reflect correct grant balance for project Triviz Path).
NM Dept of Transportation	158,125	To reflect correct grant balance for project Union Avenue.
NM Dept of Transportation	(3,383)	To reflect correct grant balance for project Union Avenue Multi Use Path.
NM Dept of Transportation	15,799	To reflect correct grant balance for project Street Lighting.
TOTAL REVENUE STATE STREET IMPROVEMENT GRANTS FUND 4212	(12,146)	
EXPENDITURES		
Paving	(38,664)	To reflect correct grant balance for project Downtown Revitalization.
Flood Channels	63,147	To reflect correct grant balance for project Flood Control Dam Restoration.
Flood Channels	(41,502)	To reflect correct grant balance for project Central/Calico Drainage Channel.
Paving	(638)	To reflect correct grant balance for project East Mesa - Davis/Jefferson Roads
Paving	(5,891)	To reflect correct grant balance for project North Valley Drive.
Park	(159,139)	To reflect correct grant balance for project Triviz Path).
Land Improvements	158,125	To reflect correct grant balance for project Union Avenue.
Lighting	(3,383)	To reflect correct grant balance for project Union Avenue Multi Use Path.
Lighting	15,799	To reflect correct grant balance for project Street Lighting.
TOTAL EXPENDITURES STATE STREET IMPROVEMENT GRANTS FUND 4212	(12,146)	
TRANSFERS		
Transfer to Streets Improvement (General)	40,370	Increase due to developer contributions deposited in the State Street Improvement Fund in FY 10.
TOTAL TRANSFERS STATE STREET IMPROVEMENT GRANTS FUND 4212	40,370	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
NMFA STREET PROJECTS FUND 4213		
REVENUE		
Investment Income	(5,000)	Decrease to reflect FY 10 year to date.
TOTAL REVENUE NMFA STREET PROJECTS FUND 4213	(5,000)	
EXPENDITURES		
Paving	(8,333)	Decrease project Rinconada (Northrise to BLM) to avoid a negative FY 10 fund balance
Paving	(72,802)	Decrease project Sonoma Ranch Blvd to avoid a negative FY 10 fund balance
Flood Channels	(440,810)	Decrease project South Fork Arroyo Crossing to avoid a negative FY 10 fund balance
TOTAL EXPENDITURES NMFA STREET PROJECTS FUND 4213	(521,945)	
FLOOD CONTROL FUND 4400		
REVENUE		
Property Tax	84,224	Increase to reflect FY 10 year to date.
TOTAL REVENUE FLOOD CONTROL FUND 4400	84,224	
EXPENDITURES		
Admin Charge for Tax Collection	806	Increase in direct relation to the revenue increase.
TOTAL EXPENDITURES FLOOD CONTROL FUND 4400	806	
TRANSFERS		
Transfer to NMFA Street Loans DS	(79,379)	Decrease to correct debt service requirement.
TOTAL TRANSFERS FLOOD CONTROL FUND 4400	(79,379)	
NMFA FLOOD CONTROL 2008 FUND 4413		
REVENUE		
Investment Income	(3,000)	Decrease based on FY 10 year to date.
TOTAL REVENUE NMFA FLOOD CONTROL 2008 FUND 4413	(3,000)	
EXPENDITURES		
Flood Channels	(5,187)	Decrease based on FY 09 actual.
TOTAL EXPENDITURES NMFA FLOOD CONTROL 2008 FUND 4413	(5,187)	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
UTILITY SHARED SERVICES FUND 5100		
REVENUE		
Transfer from Fund 5200 - Gas Fund	125,601	Cover increase in Shd Svc operations
Transfer from Fund 5300 - Water Fund	68,127	Cover increase in Shd Svc operations
Transfer from Fund 5400 - WW Fund	32,887	Cover increase in Shd Svc operations
Transfer from Fund 5500 - Solid Waste Fund	61,685	Cover increase in Shd Svc operations
TOTAL REVENUE UTILITY SHARED SERVICES FUND 5100	288,300	
EXPENDITURES		
Classified	22,346	IT Position to Customer Service
OT	5,000	OT Billing and filing Customer Service
PERA	3,388	IT Position to Customer Service
FICA-Social	1,297	IT Position to Customer Service
FICA-Medicare	304	IT Position to Customer Service
Worker's Comp	7	IT Position to Customer Service
Insurance Administrative	7	IT Position to Customer Service
Retirement Health	291	IT Position to Customer Service
Health	2,048	IT Position to Customer Service
Life & Disability	36	IT Position to Customer Service
Dental Insurance	137	IT Position to Customer Service
Utility Billing	14,742	Remainder of MIS billing net of IT position
Purchased Services	35,000	RAC expenses
Purchased Services	70,000	Building Security
Cell Phones	100,000	Meter Replacement program
Purchased Services	2,700	Phones prior year status quo under budgeted
System Utilities	99,000	Temporary Meter Readers/Munis OT
Purchased Services	32,000	IT Quest due to Munis
Motor Pool Repair & Maint.	2,000	Stake Bed Repair
Total EXPENDITURES UTILITY SHARED SERVICES FUND 5100	390,303	
GAS OPERATIONS FUND 5200		
EXPENDITURES		
MIS Fees	(21,326)	Cover Munis Increases in Shd Svcs.
MIS Utility Billing	(13,631)	Transfer to Customer Service
Transfer to Shared Services	125,601	Cover increase in Shd Svc operations
TOTAL EXPENDITURES GAS OPERATIONS FUND 5200	90,644	
GAS CONTINGENCY FUND 5250		
EXPENDITURES		
General Building	32,615	Amount should have been carried over
TOTAL EXPENDITURES GAS CONTINGENCY FUND 5250	32,615	
WATER OPERATIONS FUND 5300		
EXPENDITURES		
MIS Fees	(25,864)	Cover Munis Increases in Shd Svcs.
MIS Utility Billing	(12,976)	Transfer to Customer Service
Transfer to Shared Services	68,127	Cover increase in Shd Svc operations
TOTAL EXPENDITURES WATER OPERATIONS FUND 5300	29,287	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
WATER CAPITAL IMPROVEMENTS FUND 5350		
EXPENDITURES		
General Building	32,083	Amount should have been carried over
TOTAL EXPENDITURES WATER CAPITAL IMPROVEMENTS FUND 5350	32,083	
WASTEWATER OPERATIONS		
EXPENDITURES		
MIS Fees	(14,816)	Cover Munis Increases in Shd Svcs.
MIS Utility Billing	(12,024)	Transfer to Customer Service
Transfer to Shared Services	32,887	Cover increase in Shd Svc operations
TOTAL EXPENDITURES WASTEWATER OPERATIONS	6,047	
WASTEWATER CAPITAL IMPROVEMENTS FUND 5450		
EXPENDITURES		
General Building	18,636	Amount should have been carried over
TOTAL EXPENDITURES WASTEWATER CAPITAL IMPROVEMENTS FUND 5450	18,636	
SOLID WASTE OPERATIONS FUND 5500		
REVENUE		
Sale of property	400,000	Sale of property to SCSWA
TOTAL REVENUE SOLID WASTE OPERATIONS FUND 5500	400,000	
TRANSFERS		
Transfer from Recycling	(764,374)	Recycling now under SCSWA zeroing out
Transfer to Recycling	1,317,234	Recycling now under SCSWA zeroing out
TOTAL TRANSFERS SOLID WASTE OPERATIONS FUND 5500	552,860	
EXPENDITURES		
General Building	28,298	Amount should have been carried over
MIS Fees	(16,594)	Cover Munis Increases in Shd Svcs.
MIS Utility Billing	(10,972)	Transfer to Customer Service
Motor Pool Repair & Maint.	300,000	under budgeted, new facility not ready
Motor Pool Repair & Maint.	230,000	under budgeted, new facility not ready
Transfer to Shared Services	61,685	Cover increase in Shd Svc operations
TOTAL EXPENDITURES SOLID WASTE OPERATIONS FUND 5500	592,417	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
SOLID WASTE RECYCLING FUND 5530		
REVENUE		
Solid Waste Fees	(801,651)	Close out Recycling Fund
Recycling Fees	(260,000)	Close out Recycling Fund
TOTAL REVENUE SOLID WASTE RECYCLING FUND 5530	(1,061,651)	
TRANSFERS		
Transfer from Solid Waste	(1,317,234)	Close out Recycling Fund
Transfer to Solid Waste	764,374	Close out Recycling Fund
Transfer to ERF	522,000	Close out Recycling Fund
TOTAL TRANSFERS SOLID WASTE RECYCLING FUND 5530	(30,860)	
EXPENDITURES		
Administration	(94,618)	Close out Recycling Fund
Classified	(243,591)	Close out Recycling Fund
Overtime	(55,014)	Close out Recycling Fund
PERA	(42,342)	Close out Recycling Fund
FICA SS	(23,062)	Close out Recycling Fund
FICA Medicare	(4,858)	Close out Recycling Fund
Worker's Comp	(19,415)	Close out Recycling Fund
Insurance Administrative	(101)	Close out Recycling Fund
Retirement Health	(4,459)	Close out Recycling Fund
Health	(58,231)	Close out Recycling Fund
Life & Disability	(981)	Close out Recycling Fund
Dental Insurance	(3,680)	Close out Recycling Fund
Motor Pool Repair & Maint.	(24,898)	Close out Recycling Fund
Motor Pool Fuel	(52,346)	Close out Recycling Fund
Welding Repair	(2,000)	Close out Recycling Fund
Repairs & Maint.	(2,000)	Close out Recycling Fund
Lease Payments	(12,950)	Close out Recycling Fund
Purchased Services	(98,000)	Close out Recycling Fund
Rentals	(52,950)	Close out Recycling Fund
Travel	2,000	Close out Recycling Fund
Tuition, Licenses, Dues	500	Close out Recycling Fund
Electricity	(20,400)	Close out Recycling Fund
Telephone	(1,200)	Close out Recycling Fund
Telephone Cell	(750)	Close out Recycling Fund
Utility Service	(2,000)	Close out Recycling Fund
Supplies	(35,000)	Close out Recycling Fund
Minor Shop Tool	(60,000)	Close out Recycling Fund
Depreciation	(37,100)	Close out Recycling Fund
In Lieu of Franchise	(18,500)	Close out Recycling Fund
Bond Interest	(34,985)	Close out Recycling Fund
Bond Principal	(127,109)	Close out Recycling Fund
TOTAL EXPENDITURES SOLID WASTE RECYCLING FUND 5530	(1,130,040)	

Narrative for Proposed Mid-Year Budget Adjustment FY 09-10

Fund/Acct Name	Dollar Amount	Reason for Request
INFORMATION TECHNOLOGY FUND 6130 REVENUE		
Reimbursement from Gas	(29,861)	Cover increase in Shd Svc operations
TOTAL REVENUE INFORMATION TECHNOLOGY FUND 6130	(29,861)	
EXPENDITURES		
Classified	(22,346)	IT Position to Customer Service
PERA	(3,388)	IT Position to Customer Service
FICA-Social	(1,297)	IT Position to Customer Service
FICA-Medicare	(304)	IT Position to Customer Service
Worker's Comp	(7)	IT Position to Customer Service
Insurance Administrative	(7)	IT Position to Customer Service
Retirement Health	(291)	IT Position to Customer Service
Health	(2,048)	IT Position to Customer Service
Life & Disability	(36)	IT Position to Customer Service
Dental Insurance	(137)	IT Position to Customer Service
TOTAL EXPENDITURES INFORMATION TECHNOLOGY FUND 6130	(29,861)	
UNEMPLOYMENT RESERVE FUND 6310 EXPENDITURES		
Liability Insurance	36,049	Increase due to FY 10 year to date expenses.
TOTAL EXPENDITURES UNEMPLOYMENT RESERVE FUND 6310	36,049	

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND				
General Fund 1000				
	FY 2008/09 Prel Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
BEGINNING BALANCE	\$ 20,409,862	14,454,454	2,209,090	16,663,544
REVENUES				
512011 to 015 & 911500 Gross Receipts Taxes	\$ 55,320,571	53,699,000	1,366,000	55,065,000
511010 Property Taxes	8,157,741	8,369,756	200,000	8,569,756
514010 to 50 Franchise Fees	2,772,546	2,830,644	11,726	2,842,370
546301 to 560 Administrative Transfers	1,866,442	2,020,234		2,020,234
533001 Police Fines	1,048,101	1,098,373	(28,262)	1,070,111
521002 Subdivision Fees	137,293	276,750	(136,025)	140,725
All Other Revenues	5,359,394	5,736,051	(51,146)	5,684,905
TOTAL REVENUES	\$ 74,662,088	74,030,808	1,362,293	75,393,101
TOTAL RESOURCES	\$ 95,071,950	88,485,262	3,571,383	92,056,645
EXPENDITURES				
Administration	\$ 2,277,617	2,098,396	790	2,099,186
Community Development	1,775,383	2,094,097	32,800	2,126,897
Facilities	8,616,616	11,750,833	550,000	12,300,833
Financial Services	3,414,526	3,609,497		3,609,497
Fire	8,960,316	8,658,260		8,658,260
Human Resources	966,994	963,900		963,900
Judicial	1,234,545	1,567,634		1,567,634
Legal	1,695,096	1,845,985		1,845,985
Legislative	722,913	703,581	100,366	803,947
Police	20,549,881	18,691,706	(10,416)	18,681,290
Public Services	7,646,025	6,363,590	16,734	6,380,324
Public Works	6,463,720	5,561,334	15,000	5,576,334
Reserves	1,309,978	1,781,983	70,583	1,852,566
Transfers	13,951,950	8,479,373	2,915,541	11,394,914
Total General Fund Expenditures	\$ 79,585,560	74,170,169	3,691,398	77,861,567
Adjustment due to change in accruals.	1,177,154	0		
ENDING BALANCE	\$ 16,663,544	14,315,093	(120,015)	14,195,078
Required 1/12th Reserve	6,632,130	6,180,847	307,617	6,488,464
UN-RESERVED ENDING BALANCE	\$ 10,031,414	8,134,246	(427,632)	7,706,614

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

General Fund Reserve Section				
	FY 2008/09 Prel Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESERVES FOR:				
1. Salary Increases:				
610106 Reserve for Blue Collar Bargaining Unit Incr	\$ 0	33,712		33,712
610106 Reserve for Police Bargaining Unit Increases	0	147,564		147,564
610106 Reserve for Fire Bargaining Unit Increases	0	102,453		102,453
610106 Reserve for Non-Represented Increases	0	0		0
2. Services				
722190 Purchased Services	\$ 219,309	268,493		268,493
722194 Loan Payment - CDBG Loan for new MNH Bldg	0	80,000		80,000
722248 Admin Charge - County	73,768	60,673	16,455	77,128
722248 Admin Charge - GRT	526,471	498,372	36,628	535,000
722310 City Manager Contingency	0	32,500	17,500	50,000
723100 Building or Land Rental	91,654	99,870		99,870
3. Payments to Other Government Entities				
772900 Office of Emergency Management	\$ 106,811	69,346		69,346
772900 Council of Governments	11,140	14,000		14,000
4. Payments for Other Government Programs				
772900 Mesilla Valley Economic Development Alliance	\$ 200,000	200,000		200,000
705105 Low Income Utility Assistance Program	75,000	100,000		100,000
705110 Affordable Housing Impact Fee Assistance	5,825	75,000		75,000
Total Reserves	\$ 1,309,978	1,781,983	70,583	1,852,566
5. Transfers to Other Funds				
951005 Fund 1005 Engineering Services	\$ 1,235,392	1,765,410		1,765,410
951010 Fund 1010 Airport Operations	270,000	270,000		270,000
951015 Fund 1015 Permit Services	344,594	243,506	52,173	295,679
951200 Fund 1200 Vehicle Acquisition	2,031,219	0	1,500,000	1,500,000
952171 Fund 2171 Older Americans Act	1,279,149	0		0
952173 Fund 2173 Retired Senior Volunteer Program	69,672	0		0
952174 Fund 2174 Children, Youth, & Families	14,702	0		0
952405 Fund 2405 Victims Assistance	9,255	0		0
952170 Fund 2410 Keep Las Cruces Beautiful	58,604	0		0
952121 Fund 2412 Juvenile Citation Program	38,692	0		0
952330 Fund 2440 Prisoner Care	1,150,000	1,400,000	380,000	1,780,000
952495 Fund 2495 Animal Services Center	271,250	0		0
952700 Fund 2700 Health Services	60,000	0		0
952760 Fund 2760 State Operating Grants	2,846	0		0
952815 Fund 2815 TIDD Dedicated Revenue	0	0	470,637	470,637
954001 Fund 4001 Capital Improvement Reserve	2,610,000	200,000	450,000	650,000
954012 Fund 4012 Facility State Grants	0	0	23,448	23,448
954201 Fund 4201 Streets General Fund	48,575	0	39,283	39,283
965920 Fund 5920 Transit	2,049,000	1,134,067		1,134,067
966310 Fund 6310 Unemployment Compensation	41,272	0		0
966340 Fund 6340 Liability Claims	482,366	1,112,210		1,112,210
772900-97410 Fund 7410 MVRDA	1,326,486	1,326,486		1,326,486
772900-97420 Fund 7420 Metro Narcotics	225,543	225,543		225,543
772900-97440 Fund 7440 Animal Service Center	333,333	802,151		802,151
Total Transfers Out	\$ 13,951,950	8,479,373	2,915,541	11,394,914
GRAND TOTAL RESERVE SECTION	\$ 15,261,928	10,261,356	2,986,124	13,247,480

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Permit Services Fund 1015	Community Development		General Fund	
	FY 2008/09 Prel Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 511,516	396,473	(23,989)	372,484
REVENUES				
520002 Liquor Licenses	\$ 0	0	6,780	6,780
521003 Business License Fees	168,769	176,491	(1,908)	174,583
521005 Building Permits	521,901	548,522	(22,032)	526,490
521006 Mechanical Permits	181,578	181,880	2,439	184,319
521007 Electrical Permits	201,376	200,262	(6,827)	193,435
546001 Copying Services	7,162	7,007	(907)	6,100
570010 Investment Income	8,211	4,568	(659)	3,909
570015 Net Incr (Decr) Fair Value Investment	1,469	0		0
Total Revenues	\$ 1,090,466	1,118,730	(23,114)	1,095,616
Total Resources	\$ 1,601,982	1,515,203	(47,103)	1,468,100
EXPENDITURES				
Fire Dept - Org 10167050/60				
Personnel	\$ 289,702	327,360		327,360
Operating	0	5,160		5,160
Capital	0	0		0
Additional Managed Reductions	0	(1,808)		(1,808)
Total Fire Dept Org 10167050/60	\$ 289,702	330,712	0	330,712
Community Development - Org 10184070				
Personnel	\$ 1,079,451	1,222,315	5,070	1,227,385
Operating	207,421	259,119		259,119
Capital	0	0		0
Additional Managed Reductions	0	(53,437)		(53,437)
Total Community Development Org 18104070	\$ 1,286,872	1,427,997	5,070	1,433,067
Total Expenditures	\$ 1,576,574	1,758,709	5,070	1,763,779
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	344,594	243,506	52,173	295,679
Transfer to Fund 1000 - General Fund	0	0		0
Transfer to Fund 1005 - Engineering Fund	0	0		0
Total Other Financing Sources (Uses)	\$ 344,594	243,506	52,173	295,679
Adjustment due to change in accruals.	2,482			
ENDING BALANCE	\$ 372,484	0	0	0

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Vehicle Acquisition Fund 1200	Various		General Fund	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 4,030,192	3,655,286	(101,435)	3,553,851
REVENUES				
570010 Interest on Investment	\$ 78,463	90,000		90,000
570015 Net Incr (Decr) Fair Value Investment	26,919	20,000		20,000
Total Revenues	\$ 105,382	110,000	0	110,000
Total Resources	\$ 4,135,574	3,765,286	(101,435)	3,663,851
EXPENDITURES				
Operating	\$ 0	500,000		500,000
Public Works	348,474	0		0
Police Department	627,071	42,381	1,500,000	1,542,381
Fire Department	262,550	262,550		262,550
Facilities	468,738	0		0
Public Services	40,786	0		0
Community Development	22,772	0		0
Legal	22,849	0		0
Vehicle Depreciation	0	0		0
Total Expenditures	\$ 1,793,240	804,931	1,500,000	2,304,931
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 2,031,219	0	1,500,000	1,500,000
Transfer to Fund 3612 - NMFA Equipment Debt Svc	(346,660)	(413,981)		(413,981)
Transfer to Fund 3616 - NMFA Fire Equipment Debt Svc	(146,545)	(125,475)		(125,475)
Transfer to Fund 3617 - NMFA Street Equipment DS	(51,497)	(50,285)		(50,285)
Transfer from Fund 4613 - NMFA Equipment Fund	0	0		0
Transfer to Fund 5920 - Transit VAF	(275,000)	(132,350)		(132,350)
Total Other Financing Sources (Uses)	\$ 1,211,517	(722,091)	1,500,000	777,909
Adjustment due to change in accruals.				
ENDING CASH BALANCE	\$ 3,553,851	2,238,264	(101,435)	2,136,829

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Gross Receipts Tax Income Fund 1500	Finance		General Fund	
	FY 2008/09 Prel Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0		0
REVENUES				
512001 Sales Tax Receipts	\$ 30,825,088	30,307,000	582,000	30,889,000
512011 Municipal Gross Receipts 82	6,249,021	6,185,000	118,000	6,303,000
512014 Municipal Gross Receipts Tax 90	6,249,021	6,185,000	118,000	6,303,000
Total Revenues	\$ 43,323,130	42,677,000	818,000	43,495,000
Total Resources	\$ 43,323,130	42,677,000	818,000	43,495,000
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ (39,699,154)	(38,237,000)	(1,070,000)	(39,307,000)
Transfer to Fund 2750 - Northrise Morning Star Special	0	0		0
Transfer to Fund 3250 - 2003 GRT Refunding Bond	(1,344,000)	(1,140,000)	(3,000)	(1,143,000)
Transfer to Fund 3270 - 2005 GRT Refunding Bond	(2,496,000)	(2,470,000)	(1,000)	(2,471,000)
Transfer to Fund 3623 - 2008 Parking Deck Debt Service	(112,000)	(480,000)	(2,000)	(482,000)
Total Other Financing Sources (Uses)	\$ (43,651,154)	(42,327,000)	(1,076,000)	(43,403,000)
BALANCE INCLUDING RECEIVABLES	\$ (328,024)	350,000	(258,000)	92,000
Less Accrual	328,024	(350,000)	258,000	(92,000)
ENDING BALANCE	\$ 0	0	0	0

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
M.P.O. Urban Transportation Fund 2090	Comm Dev		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 189,536	246,843	(137,980)	108,863
REVENUES				
552009 State Highway Dept - Traffic Count	\$ 16,042	32,793		32,793
552009 State Highway Dept	131,173	270,727		270,727
552009 State Highway Dept - Safe Routes to School	0	66,281		66,281
552007 NM Dept of Trans	35,864	115,826		115,826
570010 Interest on Investment	2,638	0		0
570010 Net Incr (Decr) Fair Value Investment	849	0		0
Total Revenues	\$ 186,566	485,627	0	485,627
Total Resources	\$ 376,102	732,470	(137,980)	594,490
EXPENDITURES				
MPO Planning 20184060				
Personnel	\$ 176,443	173,074		173,074
Operating	29,289	97,653		97,653
Total 20184060	\$ 205,732	270,727	0	270,727
MPO Multi-Modal Planning 20184070				
Personnel	\$ 43,437	41,593		41,593
Operating	1,394	74,233		74,233
Total - 20184070	\$ 44,831	115,826	0	115,826
MPO Traffic Count Pgm 20184080				
Personnel	\$ 10,978	22,048		22,048
Operating	5,453	10,745		10,745
Total - 20184080	\$ 16,431	32,793	0	32,793
MPO Traffic Count Pgm 20184270				
Personnel	\$ 0	56,178		56,178
Operating	245	10,103	(245)	9,858
Total - 20184270	\$ 245	66,281	(245)	66,036
Total Expenditures	\$ 267,239	485,627	(245)	485,382
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund (Grant Match)	\$ 0	0		0
Transfer from Fund 1000 - General Fund (Over-Match)	0	0		0
Total Other Financing Sources (Uses)	\$ 0	0	0	0
ENDING BALANCE	\$ 108,863	246,843	(137,735)	109,108

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
State Library Resources Grant (G.O. Bond) Fund 2140	Public Services		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 248	248		248
REVENUES				
552013 State Library 2006	\$ 54,803	43,412	37,197	80,609
552013 State Library 2008	0	240,400		240,400
Total Revenues	\$ 54,803	283,812	37,197	321,009
Total Resources	\$ 55,051	284,060	37,197	321,257
EXPENDITURES				
State Library G.O. Bond 21205140				
Operating	\$ 6,218	43,660		43,660
Capital	48,585	240,400	37,197	277,597
Total Org 21205140	\$ 54,803	284,060	37,197	321,257
Total Expenditures	\$ 54,803	284,060	37,197	321,257
ENDING BALANCE	\$ 248	0	0	0

*Preliminary actual as of 11/10/09

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Police Protection Fund 2401	Police		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ (33,267)	30,907	14,269	45,176
REVENUES				
24140040-552003 Police Protection-NM Grant	\$ 128,400	129,600		129,600
2401-570010 Interest on Investment	1,311	1,000		1,000
2401-570015 Net Incr (Decr) Fair Value Investment	594	0		0
Total Revenues	\$ 130,305	130,600	0	130,600
Total Resources	\$ 97,038	161,507	14,269	175,776
EXPENDITURES - 24147030 Police Admin				
Operating Expenses	\$ 51,862	159,400	16,376	175,776
Total Expenditures	\$ 51,862	159,400	16,376	175,776
ENDING BALANCE	\$ 45,176	2,107	(2,107)	0

*Preliminary Actual as of 11/10/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Victims Assistance Fund 2405	Police		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	16,571	(16,571)	0
REVENUES				
24140180-552999-37400 Victims Assistance Grant	\$ 31,281	62,400	(30,450)	31,950
Total Revenues	\$ 31,281	62,400	(30,450)	31,950
Total Resources	\$ 31,281	78,971	(47,021)	31,950
EXPENDITURES - 24147070				
Salaries	\$ 39,817	76,389	(46,389)	30,000
Operating Expenses	719	2,582	(632)	1,950
Total Expenditures	\$ 40,536	78,971	(47,021)	31,950
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 101000 - General Fund	\$ 9,255	0		0
Total Other Financing Sources (Uses)	\$ 9,255	0	0	0
ENDING BALANCE	\$ 0	0	0	0

*Preliminary Actual as of 11/10/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Juvenile Citation Program Fund 2412	Comm Dev		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 28,646	56,880	(56,880)	0
REVENUES				
552002 Juvenile Citation Program (CY&F)	\$ 0	0		0
552002 Juvenile Citation Program (Spanish)	0	0		0
552015 New Mexico Third Judicial	0	0		0
552002 Juvenile Citation Program 15001	171,581	134,480		134,480
552002 Juvenile Assessment & Reporting Center 15002	88,067	56,844		56,844
552002 Disproportionate Minority Contact 15003	35,481	35,000	500	35,500
552002 15004	15,766	12,767		12,767
Total Revenues	\$ 310,895	239,091	500	239,591
Total Resources	\$ 339,541	295,971	(56,380)	239,591
EXPENDITURES - 24144010				
Juvenile Citation Program 15001				
Personnel	\$ 204,619	134,480		134,480
Operating	22,822	0		0
Total Juvenile Citation Program 15001	227,441	134,480	0	134,480
Juvenile Assessment & Reporting Center 15002				
Operating	96,241	56,844		56,844
Total Juvenile Assessment & Reporting Center 15002	96,241	56,844	0	56,844
Disproportionate Minority Contact 15003				
Operating	35,989	35,000	500	35,500
Total Disproportionate Minority Contact 15003	35,989	35,000	500	35,500
Juvenile Continuum Coordinator 15004				
Personnel	\$ 8,189	0		0
Operating	7,120	12,767		12,767
Total Juvenile Continuum Coordinator 15004	15,309	12,767	0	12,767
Total Expenditures	374,980	239,091	500	239,591
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 38,692	0		0
Total Other Financing Sources (Uses)	\$ 38,692	0	0	0
Adjustment due to change in accruals	\$ (3,253)			
ENDING BALANCE	\$ 0	56,880	(56,880)	0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
STEP Fund 2422	Police		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 6,429	5,806	623	6,429
REVENUES				
24140070-552067-20510 STEP	\$ 0	7,000		7,000
24140070-552018-37001 STEP Grant (TSB) 2008	21,233	0		0
24140070-552018-37007 STEP Grant (TSB) 2009	16,010	18,007		18,007
24140070-552018-37008 STEP Grant (TSB) 2010	9,173	0	8,834	8,834
Total Revenues	\$ 46,416	25,007	8,834	33,841
Total Resources	\$ 52,845	30,813	9,457	40,270
EXPENDITURES				
24147090-610210-20510 Overtime	\$ 0	7,000		7,000
24147090-610210-37001 Overtime	21,233	0		0
24147090-610210-37007 Overtime	16,010	18,007		18,007
24147090-610210-37008 Overtime	9,173	0	8,834	8,834
Total Expenditures	\$ 46,416	25,007	8,834	33,841
ENDING BALANCE	\$ 6,429	5,806	623	6,429

*Preliminary Actual as of 11/10/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Traffic Safety Bureau Enforcement Grant Fund 2424	Police		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 68,576	80,725	(1,824)	78,901
REVENUES				
24140220-552018 TSB Underage Alcohol	\$ 0	0		0
24140220-552018-30702 TSB Underage Drinking 2007	0	0		0
24140230-552018 TSB Operation DWI	8,050	0		0
24140230-552018-37002 TSB Operation DWI	36,135	0		0
24140230-552018-37006 TSB DWI '08	83,754	46,616	(34,154)	12,462
24140240-552018 TSB Oper Buckledown '06	0	0		0
24140240-552018-37003 Oper Buckledown '07	0	0		0
24140240-552018-37200 TSB Click it or Ticket	(192)	0		0
24140240-552018-37005 Operation Buckledown '08	5,680	1,514	778	2,292
24140230-552018-37010 Click it or Ticket 2010	9,813	96,216		96,216
24140360-551023-37202 Teen Seatbelt Grant	0	1,959		1,959
24140240-552018-37011 Operation Buckledown 2010	0	5,898		5,898
Total Revenues	\$ 143,240	152,203	(33,376)	118,827
Total Resources	\$ 211,816	232,928	(35,200)	197,728
EXPENDITURES				
24147260-Various Underage Alcohol	\$ 0	0		0
24147260-Various-30702 Underage Alcohol	0	0		0
24147270-Various Operation DWI	323	0		0
24147270-Various-37002 Operation DWI (TSB)	35,796	0		0
24147270-Various-37006 Operation DWI (TSB)	79,594	125,239	(34,154)	91,085
24147280-Various Operation Buckledown '06	2,551	0		0
24147280-610210-37003 Operation Buckledown '07	167	0		0
24147280-610210-37005 Operation Buckledown '08	5,681	1,514	778	2,292
24140240-37200 Click It or Ticket	0	0		0
24147280-Various-37010 Click it or Ticket 2010	8,803	96,216		96,216
24147450-610210-37202 Teen Seatbelt Grant	0	1,959		1,959
24147280-610210-37011 Operation Buckledown 2010	0	5,898		5,898
Total Expenditures	\$ 132,915	230,826	(33,376)	197,450
ENDING BALANCE	\$ 78,901	2,102	(1,824)	278

*Preliminary Actual as of 11/10/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Prisoner Care Fund 2440	Judicial/Police		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 1,014,146	596,621	(266,618)	330,003
REVENUES				
24140110-532025 Prisoner Care	\$ 260,949	225,000		225,000
2440-570010 Interest on Investment	20,966	20,000		20,000
2440-570015 Net Incr (Decr) Fair Value Investment	7,678	0		0
Total Revenues	\$ 289,593	245,000	0	245,000
Total Resources	\$ 1,303,739	841,621	(266,618)	575,003
EXPENDITURES				
Prisoner Confinement	\$ 2,123,736	2,150,000	200,590	2,350,590
Total Expenditures	\$ 2,123,736	2,150,000	200,590	2,350,590
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 1,150,000	1,400,000	380,000	1,780,000
Total Other Financing Sources (Uses)	\$ 1,150,000	1,400,000	380,000	1,780,000
ENDING BALANCE	\$ 330,003	91,621	(87,208)	4,413

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Vehicle Forfeiture Fund 2472	Police		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 146,107	115,017	43,783	158,800
REVENUES				
24140170-552030 Vehicle Forfeiture Fees	\$ 88,280	60,000		60,000
2472-570010 Interest on Investment	3,020	2,000		2,000
2472-570015 Net Incr (Decr) Fair Value Investment	928	1,000		1,000
2472-903000 Sale of Capital Assets	39,615	0		0
Total Revenues	\$ 131,843	63,000	0	63,000
Total Resources	\$ 277,950	178,017	43,783	221,800
EXPENDITURES - 24147190				
Police Vehicle Forfeiture				
Personnel	\$ 0	0	56,112	56,112
Operating Expenses	81,351	72,294		72,294
Capital Equipment	27,799	0		0
Total Expenditures	\$ 109,150	72,294	56,112	128,406
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	(10,000)	(10,000)		(10,000)
Total Other Financing Sources (Uses)	(10,000)	(10,000)	0	(10,000)
ENDING BALANCE	\$ 158,800	95,723	(12,329)	83,394

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Health Services Fund 2700	Comm Dev		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 17,217	18,324	14,756	33,080
REVENUES				
Health Services Grants:				
570010 Interest on Investment	\$ 794	7,000		7,000
570012 Interest on Escrow	0	0		0
590015 Net Incr (Decr) Fair Value Investment	69	1,000		1,000
Total Revenues	\$ 863	8,000	0	8,000
Total Resources	\$ 18,080	26,324	14,756	41,080
EXPENDITURES				
Health Services Grants:				
La Clinica de Familia 10901	\$ 0	13,458		13,458
El Caldito Soup Kitchen 10902	20,000	18,458		18,458
La Pinon Sexual Assault Recovery Services 10903	18,173	16,855		16,855
La Casa 10904	40,000	46,458		46,458
Southwest Counseling Ctr (Homeless Outrch) 10907	0	11,332		11,332
Jardin de los Ninos 10908	19,250	0		0
FYI - Safe After School Prog. 10910	24,750	0		0
MVCH - Resource Room Prog 10913	24,525	0		0
Spay & Neuter Action Prog-Las Crs 10914	13,750	0		0
Big Brothers/Big Sisters - School & Comm 10915	24,002	0		0
SNM Diabetes Outreach - Ciclovía 10916	15,000	30,219		30,219
Tresco - Healthy Beginnings 10917	21,000	0		0
Camino de Vida - Homelessness Prev 10919	8,000	11,958		11,958
MV Hospice - Charity Care/Grf Svcs Cntr 10920	41,250	40,666		40,666
Rivers Academy - Future Womens Proj 10921	15,300	0		0
Jardin de los Ninos 10922	0	35,958	2,684	38,642
Southern NM Diabetes Outreach 10923	0	8,958		8,958
MV Community of Hope 10924	0	19,558		19,558
NAMI Doña Ana County 10925	0	10,958		10,958
Southwest Counseling Center 10926	0	208	15,000	15,208
Doña Ana Action for Youth 10927	0	21,165		21,165
MV Youth Foundation 10928	0	13,791		13,791
Total Expenditures	\$ 285,000	300,000	17,684	317,684
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - GF	\$ 60,000	0		0
Transfer from Fund 2705 - Telshor Facility	240,000	300,000		300,000
Total Other Financing Sources (Uses)	\$ 300,000	300,000	0	300,000
ENDING BALANCE	\$ 33,080	26,324	(2,928)	23,396

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Northrise Morning Star Special Assessment Fund 2750	Public Works		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 20,798	20,798	(2,628)	18,170
REVENUES				
560100 Contribution From Developers	\$ 0	524,148	(334,148)	190,000
570010 Interest on Investment	(2,030)	0		0
570015 Net Incr (Decr) Fair Value Investment	(598)	0		0
570110 Interest A/R & other	0	0		0
Total Revenues	\$ (2,628)	524,148	(334,148)	190,000
Total Resources	\$ 18,170	544,946	(336,776)	208,170
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ 0	0		0
Transfer to Fund 2810 - Gas Tax Fund	0	0		0
Transfer to Fund 3240 - '00 Municipal Gas Tax Bonds A	0	(524,148)	316,148	(208,000)
Total Other Financing Sources (Uses)	\$ 0	(524,148)	316,148	(208,000)
ENDING BALANCE	\$ 18,170	20,798	(20,628)	170
27220010-560100 \$126,030 Developer Contribution				
2750-129010 Interest Receivable Special Assessment \$64,146				

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
State Operating Grants Fund 2760	Finance		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 832	832	(832)	0
REVENUES				
552003 Jardin de los Ninos	\$ 0	30,000		30,000
552003 Boys & Girls Club	0	0		0
552004-23003 NM Dept of Health (Summer Food)	226,377	282,314		282,314
552004-23004 NM Dept of Health (Diabetes)	0	0		0
552013-21002 Branigan Library State Aid	2,708	0	7,116	7,116
552019-23005 UNM Pedestrian Safety	0	0		0
552003-22001 NM Main Street (Facility Assessment)	20,356	0		0
552021-22002 NM Dept of Cultural Affairs (MoA)	0	0		0
552008-30630 New Mexico Forest Re-Leaf Grant	0	0		0
552021-22003 NM Arts	4,257	5,812		5,812
552023-20450 NM Economic Development(Advertising)	0	2,700		2,700
552024-21001 NM Humanities Grant	0	0		0
552003-30704 NM DFA Homeless Veterans Shelter	(15,000)	0		0
Total Revenues	\$ 238,698	320,826	7,116	327,942
Total Resources	\$ 239,530	321,658	6,284	327,942
EXPENDITURES				
27184020-20450 NM Economic Dev (Advertising)	\$ 0	2,700		2,700
27205120-21002 Branigan Library State Aid	2,708	0	7,116	7,116
27205060-22001 NM Main Street (Facility Assessment)	20,356	0		0
27205150-22002 NM Dept of Cultural Affairs (MoA)	0	0		0
27205150-22003 NM Arts	4,257	5,812		5,812
27205080-23003 NM Dept of Health (Summer Food)	226,377	282,314		282,314
27200030-30701 Jardin de los Ninos	0	30,000		30,000
27200050-30703 Boys & Girls Club	0	0		0
27200080-30704 NM DFA Homeless Veterans Shelter	(15,000)	0		0
Total Expenditures	\$ 238,698	318,126	7,116	325,242
Adjustment due to change in accruals	\$ (832)			
ENDING BALANCE	\$ 0	3,532	(832)	2,700

*Preliminary actual as of 11/16/09.

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Environment Gross Receipts Tax Fund 2800	Facilities		Special Revenue	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	(69,259)	(69,259)
REVENUE				
512020 EGRT - City	\$ 1,562,651	1,547,000	20,000	1,567,000
553020 EGRT - County	1,044,969	833,000	177,051	1,010,051
Total Revenues	\$ 2,607,620	2,380,000	197,051	2,577,051
Total Resources	\$ 2,607,620	2,380,000	127,792	2,507,792
EXPENDITURES				
Operating	\$ 1,088,065	901,538	127,792	1,029,330
Total Expenditures	\$ 1,088,065	901,538	127,792	1,029,330
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 2780 - Griggs/Walnut Plume Fund	\$ 0	(61,903)		(61,903)
Transfer to Fund 3618 - 2008 NMFA G/W Plume DS	(89,461)	(81,682)		(81,682)
Transfer to Fund 5300 - Water	0	(538,598)		(538,598)
Transfer to Fund 5400 - Wastewater	0	(416,524)		(416,524)
Transfer to Fund 5420 - Water Reclamation	(295,200)	(379,755)		(379,755)
Transfer to Fund 5450 - WW Capital Improvement Fund	(148,368)	0		0
Transfer to Fund 5510 - SW Closure Post Closure	(1,000,000)	0		0
Total Other Financing Sources (Uses)	\$ (1,533,029)	(1,478,462)	0	(1,478,462)
ENDING BALANCE With Non-cash Transactions	\$ (13,474)	0	0	0
Other Adjustments	(55,785)	0		0
ENDING BALANCE	\$ (69,259)	0	0	0

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Public Safety Gross Receipts Tax Fund 2805	Police/Fire		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	(21,301)	(21,301)
REVENUES				
512022 Municipal Gross Receipts Tax '02	\$ 3,123,376	3,092,000	60,000	3,152,000
Total Revenues	\$ 3,123,376	3,092,000	60,000	3,152,000
Total Resources	\$ 3,123,376	3,092,000	38,699	3,130,699
EXPENDITURES				
Police Personnel	\$ 2,144,547	1,886,120	23,606	1,909,726
Fire Personnel	1,025,515	1,205,880	15,093	1,220,973
Total Expenditures	\$ 3,170,062	3,092,000	38,699	3,130,699
Adjustment due to change in accruals.	25,385			
ENDING BALANCE	\$ (21,301)	0	0	0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Gas Tax Fund 2810	Public Works		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 300,673	569,714	(41,463)	528,251
REVENUES				
512041 Gasoline Tax	\$ 895,787	907,880		907,880
512042 Gas Tax Road Fund	604,810	556,184		556,184
570010 Interest on Investment	7,704	150		150
590051 Net Incr (Decr) Fair Value Investment	1,512	0		0
Total Revenues	\$ 1,509,813	1,464,214	0	1,464,214
Total Resources	\$ 1,810,486	2,033,928	(41,463)	1,992,465
EXPENDITURES				
28226010 Major Maintenance - Personnel	\$ 87,939	89,201		89,201
28226010 Major Maintenance - Operating	44,223	47,935		47,935
28226030 Street Sweeping - Personnel	268,453	300,292		300,292
28226030 Street Sweeping - Operating	201,520	159,800		159,800
28806010 Street Sweeping - Capital	71,178	0		0
28226040 Public Works - Personnel	0	0		0
Total Expenditures	\$ 673,313	597,228	0	597,228
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2750 - Northrise Spec Assessment	\$ 0	0		0
Transfer to Fund 1005 - Engineering Svcs (new position)	(15,000)	(15,000)		(15,000)
Transfer to Fund 3240 - 2000 Muni Gas Tax Bonds	(381,560)	0	(316,148)	(316,148)
Transfer to Fund 5920 - Bus Transit	(180,000)	(1,000,000)		(1,000,000)
Total Other Financing Sources (Uses)	\$ (576,560)	(1,015,000)	(316,148)	(1,331,148)
Adjustment due to change in accruals	\$ (32,362)			
ENDING BALANCE	\$ 528,251	421,700	(357,611)	64,089

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
TIDD Dedicated Revenue Fund 2815	Facilities		Special Revenue	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	477,058	(468,303)	8,755
REVENUES				
GRT City	\$ 8,501	497,000	41,000	538,000
GRT County	381	23,000	(16,000)	7,000
Property Tax City	0	1,170	28	1,198
Property Tax County	0	2,225	53	2,278
Investment Income	13	1,170		1,170
Net Increase (Decrease) in Fair Value	(23)	2,225		2,225
Total Revenues	\$ 8,872	526,790	25,081	551,871
Total Resources	\$ 8,872	1,003,848	(443,222)	560,626
EXPENDITURES				
Administrative Charges for GRT Collection-City	\$ 107	0	4,112	4,112
Administrative Charges for GRT Collection-County	10	0	19	19
Administrative Charges for Prop Tax Collection-City	0	0	11	11
Administrative Charges for Prop Tax Collection-County	0	0	21	21
Total Expenditures	\$ 117	0	4,163	4,163
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund *	0	0	470,637	470,637
Total Other Financing Sources (Uses)	0	0	470,637	470,637
ENDING BALANCE **	\$ 8,755	1,003,848	23,252	1,027,100
<p>*Estimated amount of GRT from downtown construction projects in FY 2009.</p> <p>**FY 2010 ending balance not available for appropriation unless GRT revenues are reported correctly by State Taxation & Revenue Department.</p>				

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
2000 Municipal Gas Tax Bonds Series A Fund 3240	Finance		Debt Service	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 57,614	56,070	(55,737)	333
Revenues				
570010 Interest on Investments	2,982	3,000		3,000
570015 Net Incr (Decr) Fair Value Investment	2,196	0		0
Total Revenues	\$ 5,178	3,000	0	3,000
Total Resources	\$ 62,792	59,070	(55,737)	3,333
EXPENDITURES				
750100 Interest on Bonds	\$ 176,398	159,148		159,148
750200 Bond Redemption	345,000	365,000		365,000
Total Expenditures	\$ 521,398	524,148	0	524,148
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2750 - Northrise Morningstar S A	\$ 381,560	524,148	(316,148)	208,000
Transfer from Fund 2810 - Gas Tax Fund	0	0	316,148	316,148
Transfer from Fund 3241- 2000 Series A Debt Svc Rsv	77,379	6,755		6,755
Total Other Financing Sources (Uses)	\$ 458,939	530,903	0	530,903
ENDING BALANCE	\$ 333	65,825	(55,737)	10,088

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Sales Tax 2003 Refunding Bond Fund 3250	Finance		Debt Service	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 138,407	150,223	(20,351)	129,872
Revenues				
570010 Interest on Investments	11,875	6,000		6,000
570015 Net Incr (Decr) Fair Value Investment	4,450	0		0
Total Revenues	\$ 16,325	6,000	0	6,000
Total Resources	\$ 154,732	156,223	(20,351)	135,872
EXPENDITURES				
Interest on Bonds	253,860	198,110		198,110
Bond Redemption	1,115,000	945,000		945,000
Total Expenditures	\$ 1,368,860	1,143,110	0	1,143,110
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Sales Tax '92 Income	\$ 1,344,000	1,140,000	3,000	1,143,000
Total Other Financing Sources (Uses)	\$ 1,344,000	1,140,000	3,000	1,143,000
ENDING BALANCE	\$ 129,872	153,113	(17,351)	135,762

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
2004 EGRT SCSWA Refunding Bonds Fund 3260	Finance		Debt Service	
	FY 2008/09 Projected*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 207,102	309,033	4,004	313,037
REVENUE				
570010 Interest Earned	\$ 9,959	5,000		5,000
570015 Net Incr (Decr) Fair Value Investment	3,503	0		0
590041 Other Pmt In Lieu of Debt Svc	838,766	838,833		838,833
Total Revenues	\$ 852,228	843,833	0	843,833
Total Resources	\$ 1,059,330	1,152,866	4,004	1,156,870
EXPENDITURES				
750100 Bond Interest	\$ 198,766	179,566		179,566
750200 Bond Principal	640,000	660,000		660,000
Total Expenditures	\$ 838,766	839,566	0	839,566
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 3261 - 2004 EGRT SCSWA Rsv	\$ 92,473	96,174	(20,935)	75,239
Total Other Financing Sources (Uses)	\$ 92,473	96,174	(20,935)	75,239
ENDING BALANCE	\$ 313,037	409,474	(16,931)	392,543

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
2004 EGRT SCSWA Refunding Reserve Fund 3261	Finance		Debt Service	
	FY 2008/09 Projected*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 878,473	869,174	(20,935)	848,239
REVENUE				
Interest	\$ 32,838	25,000		25,000
Net Incr (Decr) Fair Value Investment	29,401	0		0
Total Revenues	\$ 62,239	25,000	0	25,000
Total Resources	\$ 940,712	894,174	(20,935)	873,239
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 3260 - 2004 EGRT SCSWA Fund	(92,473)	(96,174)	20,935	(75,239)
Total Other Financing Sources (Uses)	\$ (92,473)	(96,174)	20,935	(75,239)
ENDING BALANCE	\$ 848,239	798,000	0	798,000
Required Debt Service Reserve	798,000	798,000		798,000
UN-RESERVED ENDING BALANCE	\$ 50,239	0	0	0

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Sales Tax 2005 Bond Series B Fund 3270	Finance		Debt Service	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 243,620	312,890	(69,421)	243,469
Revenues				
570010 Interest on Investments	18,181	15,000		15,000
570015 Net Incr (Decr) Fair Value Investment	7,673	0		0
Total Revenues	\$ 25,854	15,000	0	15,000
Total Resources	\$ 269,474	327,890	(69,421)	258,469
EXPENDITURES				
Interest on Bonds	1,307,005	1,261,443		1,261,443
Bond Redemption	1,215,000	1,210,000		1,210,000
Total Expenditures	\$ 2,522,005	2,471,443	0	2,471,443
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Sales Tax '92 Income	\$ 2,496,000	2,470,000	1,000	2,471,000
Total Other Financing Sources (Uses)	\$ 2,496,000	2,470,000	1,000	2,471,000
ENDING BALANCE	\$ 243,469	326,447	(68,421)	258,026

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
2006 NMFA Street Loans Debt Service Fund 3613	Finance		Debt Service	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 1,436,336	1,261,344	593,789	1,855,133
Revenues				
570010 Interest on Investments	\$ 31,949	25,000		25,000
570015 Net Incr (Decr) Fair Value Investment	5,092	0		0
Other Sources - Loan Proceeds	0	0		0
Total Revenues	\$ 37,041	25,000	0	25,000
Total Resources	\$ 1,473,377	1,286,344	593,789	1,880,133
EXPENDITURES				
Interest on Bonds Street Projects	232,570	241,020		241,020
Bond Redemption Street Projects	642,350	421,017		421,017
Interest on Bonds Flood Projects	98,296	92,700		92,700
Bond Redemption Flood Projects	156,319	161,930		161,930
Escrow Agent Fees	23,000	0	16,927	16,927
Total Expenditures	\$ 1,152,535	916,667	16,927	933,594
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2751 - Sonoma Ranch Spec	0	0		0
Transfer from Fund 4202 - Sales Tax Street Maint.	1,380,862	800,258	(714,411)	85,847
Transfer from Fund 4400 - Flood Control	153,429	88,918	(79,379)	9,539
Total Other Financing Sources (Uses)	\$ 1,534,291	889,176	(793,790)	95,386
ENDING BALANCE	\$ 1,855,133	1,258,853	(216,928)	1,041,925
Required Debt Service Reserve	920,000	920,000		920,000
UN-RESERVED ENDING BALANCE	935,133	338,853	(216,928)	121,925

*Projected based on 8 months actual through February 28, 2009 and 4 months projected.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
2008 NMFA Parking Deck Debt Service Fund 3623	Finance		Debt Service	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	97,883	(68,545)	29,338
Revenues				
570010 Interest on Investments	\$ 3	300		300
570015 Net Incr (Decr) Fair Value Investment	0	0		0
Other Sources - Loan Proceeds	0	0		0
Total Revenues	\$ 3	300	0	300
Total Resources	\$ 3	98,183	(68,545)	29,638
EXPENDITURES				
Bond/Note Principal	0	249,890		249,890
Bond/Note Interest	82,665	232,496		232,496
Total Expenditures	\$ 82,665	482,386	0	482,386
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1500 - Gross Receipts Tax Income	112,000	480,000	2,000	482,000
Total Other Financing Sources (Uses)	\$ 112,000	480,000	2,000	482,000
ENDING BALANCE	\$ 29,338	95,797	(66,545)	29,252
Required Debt Service Reserve	0	0		0
UN-RESERVED ENDING BALANCE	29,338	95,797	(66,545)	29,252

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	FUND TYPE			
Facilities Improvements (General Fund) Fund 4001	Capital Project			
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 5,000,918	6,264,315	(154,132)	6,110,183
REVENUES				
	\$			
570010 Interest on Investments	97,354	75,000		75,000
570015 Net Incr/Decr Fair Value Investment	30,960	0		0
60910 La Casa Contribution	199,480	0		
Total Revenues	\$ 327,794	75,000	0	75,000
Total Resources	\$ 5,328,712	6,339,315	(154,132)	6,185,183
EXPENDITURES				
40803020 Infrastructure Rehab	\$ 1,131,970	1,075,000	1,950,000	3,025,000
60D02 City Hall Complex - General Fund	542,472	1,642,131		1,642,131
60DXX City Hall Facilities IT Infrastructure	0	750,000		750,000
60DXX City Hall IT Infrastructure	0	1,250,000		1,250,000
60H09 Mesilla Park	0	0		0
60910 La Casa Contribution	154,087	49,480		49,480
Total Expenditures	\$ 1,828,529	4,766,611	1,950,000	6,716,611
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 2,610,000	200,000	450,000	650,000
Total Other Financing Sources (Uses)	2,610,000	200,000	(2,104,132)	650,000
ENDING BALANCE	\$ 6,110,183	1,772,704	(4,208,264)	118,572

*Preliminary Actual as of 11/16/09.

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
	Various		Capital Project	
Facility State Grant Improvements Fund 4012				
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ (23,448)	0	(23,448)	(23,448)
REVENUES				
60101 Animal Shelter Improvements	\$ 51,725	0		0
60201 Benavidez Center Parking	0	0		0
60202 Benavidez Center Expansion	0	0		0
60301 Burn Lake/Esslinger Park	55,000	0		0
60302 Burn Lake/Esslinger Park	38,912	4,227		4,227
60404 Bus Shelters		50,100		50,100
60405 Bus Shelters	25,000	0		0
60603 Club Fusion	24,700	301		301
60803 Downtown Revitalization		0		0
60902 La Casa Facility Additions	60,400	0		0
60903 La Casa Facility Additions	146,974	0		0
60904 La Casa Facility Additions	20,336	0		0
60906 La Casa Dom. Violence Shelter Expansion	70,467	0		0
60907 La Casa Dom. Violence Shelter Expansion	20,337	0		0
60912 La Casa Renovation 2009	0	635,384		635,384
60A01 East Mesa Multigenerational Center	0	100,000		100,000
60B01 Grandparents Housing	0	0		0
60B02 Grandparents Housing	0	13,172		13,172
60C04 Housing for Handicapped	604	0		0
60C05 Housing for Handicapped	36,116	0		0
60E06 Community of Hope	10,706	0		0
60E08 Community of Hope	0	8,519		8,519
60E0A Community of Hope - Ph4	126,251	116,299		116,299
60F01 Mesquite Historical District	44,658	0		0
60F02 Mesquite Historical District	0	15,510	(15,510)	0
60F03 Mesquite Neighborhood	362,871	2,810	1,913	4,723
60F04 Mesquite Neighborhood	13,132	11,868		11,868
60F05 Mesquite Neighborhood	0	150,000		150,000
60G01 Lohman Median Landscaping	78,099	0	7,421	7,421
60H07 Mesilla Park community Center	16,426	0		0
60H08 Mesilla Park community Center	42,140	7,860		7,860
60J01 North Las Cruces Park	26,505	20,066	(10,533)	9,533
60K01 State Grant - Neighborhood Police Station	16,744	0		0
60L01 Open Space Park	0	0		0
60P01 Indoor Swimming Facility Design	0	0		0
60P02 Indoor Swimming Facility Design	0	0		0
60P03 Multipurpose Aquatic & Recreation Center	2,348,114	857,501		857,501
60P04 Multipurpose Aquatic & Recreation Center	763,143	9,026,390	(756,579)	8,269,811
60Q01 Branigan Library Child Area	100,980	0		0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60Q02 Branigan Library Child Area	105,930	0		0
60Q05 Thomas Branigan Memorial Library	34,210	228,141		228,141
60Q06 Thomas Branigan Memorial Library	8,710	0		0
60R01 Rio Grande Theater	0	0		0
60S01 Veterans Museum Feasibility Study	0	0		0
60U01 Munson Center Improvements	0	120,433		120,433
60U06 Munson Center Improvements	53,170	105,713	(8,713)	97,000
60U04 Munson Center Improvements	0	175,000		175,000
60U05 Munson Center Improvements	0	198,000		198,000
60V01 CAP Aircraft Hanger	0	0		0
60V02 Civil Air Patrol Hanger	0	150,000	(1,500)	148,500
60Z02 Branigan Cultural Center Iron Gates	30,000	14,000	644	14,644
61002 East Mesa Senior Center Improvements	9,643	599,295	705	600,000
61603 Fire Station #1	100,000	0		0
61903 Fire Station #4	0	0		0
61904 Fire Station #4	0	0		0
61A04 Fire Station #5	0	0		0
61A05 Fire Station #5	0	0		0
60Q09 Branigan Library Expansion	0	550,000	(5,500)	544,500
60E10 Community of Hope Garden	7,059	12,204		12,204
63401 Museum Security System	29,271	0		0
63402 Paleozoic Trackway Exhibit	44,400	55,600		55,600
63501 Amador Hotel	62,900	0		0
60504 City (Convention) Center	100,000	0		0
63601 & 63602 Veterans' Transitional Housing	6,770	296,697	(30,000)	266,697
64100 Veterans' Transitional Housing Complex	0	297,000		297,000
63701 Police & Fire Training Academy	69,390	30,610		30,610
60H10 Mesilla Park Community Center - Bldg & Grnds	118,955	39,747		39,747
XXXXX Community Youth Program	0	0		0
60U07 Munson Senior Center Addition	0	202,950		202,950
60A04 East Mesa Multigenerational Center	0	50,000		50,000
60L01 East Mesa Open Space Park	0	0		0
60E11 Community of Hope	147,847	52,141	(2,001)	50,140
60908 La Casa Domestic Violence Shelter	6,101	0		0
60909 La Casa Domestic Violence Shelter	207,101	4,770	(4,770)	0
60911 Las Casa Shelter & Transitional Housing	0	215,000		215,000
63A01 Mesilla Valley Hospice	0	0		0
XXXXX Downtown Revitalization & Redevelopment (2005)	0	0		0
XXXXX Downtown Revitalization & Redevelopment (2004)	0	0		0
XXXXX Downtown Plaza (2008)	0	0		0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
XXXXX Burn Lake/Esslinger Park (2008)	0	0		0
62306 High Noon Soccer Restrooms (2008)	0	50,000		50,000
64101 Homeless Veterans Housing Complex (2008)	0	227,700		227,700
60P05 Multipurpose Rec & Aquatic Phase II (2008)	0	588,060		588,060
63502 Amador Museum (2008)	16,698	97,302	(1,140)	96,162
63403 Natural History Museum (2008)	0	180,000	(1,800)	178,200
60Q10 Branigan Library Childrens Wing (2008)	21,947	103,054	(1,251)	101,803
60A05 Multigenerational Center (2008)	0	41,000	1,000	42,000
60E12 Mesquite Hist Dist Community Garden (2008)	0	0		0
60F07 Mesquite Hist Dist Gateway Monument (2008)	537	0	9,463	9,463
60H11 Mesilla Park Community Center (2008)	0	55,000		55,000
60103 Animal Services Center (2008)	96,691	63,513	(1,804)	61,709
23007 Skeet & Trap Range (2008)	0	0		0
XXXXX Munson Center (2008)	0	10,000		10,000
20012 Senior Kitchen Equipment	0	20,000		20,000
20013 Senior Kitchen Equipment	0	51,900		51,900
XXXXX Munson Center Code Improvements (2009)	0	10,000		10,000
XXXXX East Side Center Improvements (2009)	0	18,000		18,000
XXXXX Benavidez Center Code Improvements (2009)	0	76,600		76,600
Total Revenues	\$ 5,777,670	16,009,437	(819,955)	15,189,482
Total Resources	\$ 5,754,222	16,009,437	(843,403)	15,166,034
EXPENDITURES				
60101 Animal Shelter Improvements	\$ 51,725	0		0
60201 Benavidez Center Parking		0		0
60202 Benavidez Center Expansion		0		0
60301 Burn Lake/Esslinger Park	55,000	0		0
60302 Burn Lake/Esslinger Park	38,912	4,227		4,227
60404 Bus Shelters		50,100		50,100
60405 Bus Shelters	25,000	0		0
60603 Club Fusion	24,700	301		301
60803 Downtown Revitalization		0		0
60902 La Casa Facility Additions	60,400	0		0
60903 La Casa Facility Additions	146,974	0		0
60904 La Casa Facility Additions	20,336	0		0
60906 La Casa Dom. Violence Shelter Expansion	70,467	0		0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60907 La Casa Dom. Violence Shelter Expansion	20,337	0		0
60911 Las Casa Shelter & Transitional Housing		215,000		215,000
60912 La Casa Renovation 2009		635,384		635,384
60A01 East Mesa Multigenerational Center		100,000		100,000
60C04 Housing for Handicapped	604	0		0
60C05 Housing for Handicapped	36,116	0		0
60E06 Community of Hope	10,706	0		0
60E08 Community of Hope		8,519		8,519
60E0A Community of Hope - Ph4	126,251	116,299		116,299
60F01 Mesquite Historical District	44,658	0		0
60F02 Mesquite Historical District		15,510	(15,510)	0
60F03 Mesquite Neighborhood	362,871	2,810	1,913	4,723
60F04 Mesquite Neighborhood	13,132	11,868		11,868
60F05 Mesquite Neighborhood		150,000		150,000
60G01 Lohman Median Landscaping	78,099	0	7,421	7,421
60H07 Mesilla Park community Center	16,426	0		0
60H08 Mesilla Park community Center	42,140	7,860		7,860
60J01 North Las Cruces Park	26,505	20,066	(10,533)	9,533
60K01 Neighborhood Police Station		0		0
60L01 Open Space Park	16,744	0		0
60P01 Indoor Swimming Facility Design		0		0
60P02 Indoor Swimming Facility Design		0		0
60P03 Multipurpose Aquatic & Recreation Center	2,348,114	857,501		857,501
60P04 Multipurpose Aquatic & Recreation Center	763,143	9,026,390	(756,579)	8,269,811
60Q01 Branigan Library Child Area	100,980	0		0
60Q02 Branigan Library Child Area	105,930	0		0
60Q05 Thomas Branigan Memorial Library	34,210	228,141		228,141
60Q06 Thomas Branigan Memorial Library	8,710	0		0
60S01 Veterans Museum Feasibility Study		0		0
60U01 Munson Center Improvements		120,433		120,433
60U04 Munson Center Improvements		175,000		175,000
60U05 Munson Center Improvements		198,000		198,000
60U06 Munson Center Improvements	53,170	105,713	(8,713)	97,000
60V01 CAP Aircraft Hanger		0		0
60V02 Civil Air Patrol Hanger		150,000	(1,500)	148,500
60Z02 Branigan Cultural Center Iron Gates	30,000	14,000	644	14,644
61002 East Mesa Senior Center Improvements	9,643	599,295	705	600,000
61603 Fire Station #1	100,000	0		0
61903 Fire Station #4		0		0
61904 Fire Station #4		0		0
61A04 Fire Station #5		0		0
61A05 Fire Station #5		0		0
60B02 Grandparents Housing		13,172		13,172
60Q09 Branigan Library Expansion		550,000	(5,500)	544,500

*Preliminary Actual as of 11/16/09.

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60E10 Community of Hope Garden	7,059	12,204		12,204
63401 Museum Security System	29,271	0		0
63402 Paleozoic Trackway Exhibit	44,400	55,600		55,600
63501 Amador Hotel	62,900	0		0
60504 City (Convention) Center	100,000	0		0
63601& 63602 Veterans' Transitional Housing	6,770	296,697	(30,000)	266,697
64100 Veterans' Transitional Housing Complex		297,000		297,000
63701 Police & Fire Training Academy	69,390	30,610		30,610
60H10 Mesilla Park Community Center - Bldg & Grnds	118,955	39,747		39,747
60H10 Mesilla Park Community Center - Kitchen		0		0
XXXXX Community Youth Program		0		0
60U07 Munson Senior Center Addition		202,950		202,950
60A04 East Mesa Multigenerational Center		50,000		50,000
60L01 East Mesa Open Space Park		0		0
60E11 Community of Hope	147,847	52,141	(2,001)	50,140
60908 La Casa Domestic Violence Shelter	6,101	0		0
60909 La Casa Domestic Violence Shelter	207,101	4,770	(4,770)	0
63A01 Mesilla Valley Hospice		0		0
XXXXX Downtown Revitalization & Redevelopment (2005)		0		0
XXXXX Downtown Revitalization & Redevelopment (2004)		0		0
XXXXX Downtown Plaza (2008)		0		0
XXXXX Burn Lake/Esslinger Park (2008)		0		0
62306 High Noon Soccer Restrooms (2008)		50,000		50,000
64101 Homeless Veterans Housing Complex (2008)		227,700		227,700
60P05 Multipurpose Rec & Aquatic Phase II (2008)		588,060		588,060
63502 Amador Museum (2008)	16,698	97,302	(1,140)	96,162
63403 Natural History Museum (2008)		180,000	(1,800)	178,200
60Q10 Branigan Library Childrens Wing (2008)	21,947	103,054	(1,251)	101,803
60A05 Multigenerational Center (2008)		41,000	1,000	42,000
60E12 Mesquite Hist Dist Community Garden (2008)		0		0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Facility State Grant Improvements Fund 4012	Various		Capital Project	
	FY 2008/09 Prelim Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60F07 Mesquite Hist Dist Gateway Monument (2008)	537	0	9,463	9,463
60H11 Mesilla Park Community Center (2008)		55,000		55,000
60103 Animal Services Center (2008)	96,691	63,513	(1,804)	61,709
23007 Skeet & Trap Range (2008)		0		0
XXXXX Munson Center (2008)		10,000		10,000
20012 Senior Kitchen Equipment		20,000		20,000
20013 Senior Kitchen Equipment		51,900		51,900
XXXXX Munson Center Code Improvements (2009)		10,000		10,000
XXXXX East Side Center Improvements (2009)		18,000		18,000
XXXXX Benavidez Center Code Improvements (2009)		76,600		76,600
Total Expenditures	\$ 5,777,670	16,009,437	(819,955)	15,189,482
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 4212 - State Street Improvement Grants	\$ 0	0		0
Transfer from Fund 101000 - General Fund	0	0	23,448	23,448
Total Other Financing Sources (Uses)	\$ 0	0	23,448	23,448
ENDING BALANCE	\$ (23,448)	0	0	0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Sales Tax 2005 City Hall Fund 4022	Various		Capital Project	
	FY 2008/09 Projected*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 22,110,874	5,312,869	(4,604,619)	708,250
REVENUES				
570010 Interest on Investment	\$ 254,746	45,000	(43,000)	2,000
570015 Net Incr(Decr) Fair Value Investment	(468,363)	0	(400)	(400)
Total Revenues	\$ (213,617)	45,000	(43,400)	1,600
Total Resources	\$ 21,897,257	5,357,869	(4,648,019)	709,850
EXPENDITURES				
60D01 New City Hall	\$ 21,189,007	5,357,869	(4,648,019)	709,850
90020 Bond Issue Expense	0	0		0
Total Expenditures	\$ 21,189,007	5,357,869	(4,648,019)	709,850
OTHER FINANCING SOURCES (USES)				
Transfers from Fund 4023 - 05 Public Improvement	0	0		0
Total Other Financing Sources (Uses)	0	0	0	0
ENDING BALANCE	\$ 708,250	0	0	0

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Convention Center Construction Project Fund 4024	Facilities		Capital Project	
	FY 2008/09 Projected*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 25,480,676	23,346,996	958,045	24,305,041
REVENUES				
570010 Interest Income	\$ 182,123	250,000		250,000
570015 Net Incr (Decr) Fair Value Investment	(107)	0		0
900200 Loan Proceeds	0	0		0
Total Revenues	\$ 182,016	250,000	0	250,000
Total Resources	\$ 25,662,692	23,596,996	958,045	24,555,041
EXPENDITURES				
60503 Convention Center Construction	\$ 1,354,803	23,000,000	664,674	23,664,674
722190 Professional Fees	2,848	33,796		33,796
Total Expenditures	\$ 1,357,651	23,033,796	664,674	23,698,470
ENDING BALANCE	\$ 24,305,041	563,200	293,371	856,571

EXHIBIT "A" CONTINUED

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

FUND	DIVISION		FUND TYPE	
NMFA Parking Deck 2009 Fund 4027	Various		Capital Project	
	FY 2008/09 Projected*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	3,301,523	990,093	4,291,616
REVENUES				
570010 Interest on Investment	\$ 12,650	2,642	1,200	3,842
570015 Net Incr (Decr) Fair Value Investment	(1,914)	0		0
900200 Loan Proceeds	5,185,605	0		0
Total Revenues	\$ 5,196,341	2,642	1,200	3,842
Total Resources	\$ 5,196,341	3,304,165	991,293	4,295,458
EXPENDITURES				
Facilities				
60D04 Parking Deck (New City Hall)	813,314	3,340,165	955,293	4,295,458
800310 Debt Issuance Cost	91,411	0		0
Total Facilities	\$ 904,725	3,340,165	955,293	4,295,458
Total Expenditures	\$ 904,725	3,340,165	955,293	4,295,458
ENDING BALANCE	\$ 4,291,616	(36,000)	36,000	0

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Public Park Development Fund 4106	Facilities		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Unallocated Beginning Balance	\$ 2,138,359	1,755,945	(471,133)	1,284,812
Reserved for Park Management Area #1	386,119	280,951	(75,381)	205,570
Reserved for Park Management Area #2	703,100	480,154	(128,829)	351,325
Reserved for Park Management Area #3	251,339	190,762	(51,183)	139,579
Reserved for Park Management Area #4	93,603	74,367	(19,953)	54,414
Reserved for Park Management Area #5	41,147	56,770	(15,232)	41,538
Reserved for Park Management Area #6	403,637	326,907	(87,712)	239,195
Reserved for Park Management Area #7	187,013	167,125	(44,841)	122,284
Reserved for Park Management Area #8	17,879	171,344	(45,973)	125,371
Reserved for Park Management City Wide	54,522	7,564	(2,029)	5,535
Total Beginning Balance	\$ 2,138,359	1,755,945	(471,133)	1,284,812
REVENUES				
520021 Park Fee Management Area #1	\$ 27,899	375,000		375,000
520022 Park Fee Management Area #2	14,849	75,000		75,000
520023 Park Fee Management Area #3	0	250,000		250,000
520024 Park Fee Management Area #4	1,743	75,000		75,000
520025 Park Fee Management Area #5	0	25,000		25,000
520026 Park Fee Management Area #6	2,739	15,000		15,000
520027 Park Fee Management Area #7	0	50,000		50,000
520028 Park Fee Management Area #8	9,213	90,000		90,000
520029 Park Fee - Sierra Norte	29,690	0		-
550020 Park Fee Management City Wide	184,642	250,000		250,000
520019 ContraRev - PFM City Wide	(1,245)	(20,000)		(20,000)
570010 Interest Revenue	37,017	90,000		90,000
570015 Net Incr (Decr) Fair Value Investment	13,610	0		-
Total Revenues	\$ 320,157	1,275,000	-	1,275,000
Total Resources	\$ 2,458,516	3,030,945	(471,133)	2,559,812
EXPENDITURES				
41125010 Park Management Area #1 - Las Colinas	\$ 2,961	375,000	84,928	459,928
41125020 Park Management Area #2	667,976	75,000	(6,636)	68,364
41125030 Park Management Area #3	5,605	250,000	1,684	251,684
41125040 Park Management Area #4	2,490	75,000	20,321	95,321
41125050 Park Management Area #5	1,550	25,000	15,571	40,571
41125060 Park Management Area #6	288,336	15,000	112,845	127,845
41125070 Park Management Area #7	184,838	50,000	(43,397)	6,603
41125080 Park Management Area #8	19,948	90,000	(79,196)	10,804
41125000 Park Fee Management City Wide	0	250,000	48,877	298,877
Total Expenditures	\$ 1,173,704	1,205,000	154,997	1,359,997
ENDING BALANCE	\$ 1,284,812	1,825,945	(626,130)	1,199,815

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Facilities		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	0	0	0
REVENUES				
60801 Downtown Plaza	\$ 0	0		0
60802 Downtown Revitalization	7,865	0		0
60804 Downtown Revitalization	0	0		0
60808 Downtown Plaza	0	0		0
60809 Downtown Plaza	13,467	18,996		18,996
60810 Downtown Plaza	12,234	165,510		165,510
60812 Downtown Construction Panels	0	0		0
60813 Downtown Plaza	0	830,000		830,000
60815 La Placita - Phase I	6,112	291,746		291,746
60816 La Placita - Phase II	50,000	16,464	(16,464)	0
60814 Downtown Plaza	0	295,000		295,000
60E05 Community of Hope	26,498	0		0
60F06 Mesquite Historical District	0	370,000		370,000
60T07 Veteran's Memorial Wall	0	5,837		5,837
60T08 Veteran's Memorial Wall	0	858		858
61R03 Burn Lake	75,000	0		0
62304 High Noon Soccer Fields	0	50,000		50,000
62305 High Noon Soccer Fields	0	85,000		85,000
63801 Alternative Recreation Facility/Park (Dog Park)	50,000	0		0
63802 Dog Park	98,466	1,534		1,534
60304 Burn Lake/Esslinger Park (2008)	0	30,000		30,000
60E12 Mesquite Hist Dist Community Garden (2008)	0	50,000	(50,000)	0
23007 Skeet & Trap Range (2008)	0	65,000		65,000
Total Revenues	\$ 339,642	2,275,945	(66,464)	2,209,481
Total Resources	\$ 339,642	2,275,945	(66,464)	2,209,481
EXPENDITURES				
60801 Downtown Plaza	\$ 0	0		0
60802 Downtown Revitalization	7,865	0		0
60804 Downtown Revitalization	0	0		0
60809 Downtown Plaza	13,467	18,996		18,996
60810 Downtown Plaza	12,234	165,510		165,510
60812 Downtown Construction Panels	0	0		0
60813 Downtown Plaza	0	830,000		830,000
60815 La Placita - Phase I	6,112	291,746		291,746
60816 La Placita - Phase II	50,000	16,464	(16,464)	0
60814 Downtown Plaza	0	295,000		295,000
60304 Burn Lake/Esslinger Park (2008)	0	30,000		30,000
60E12 Mesquite Hist Dist Community Garden (2008)	0	50,000	(50,000)	0
23007 Skeet & Trap Range (2008)	0	65,000		65,000

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Park/Land Capital Improvements Fund 4112	Facilities		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
60E05 Community of Hope	26,498	0		0
60F06 Mesquite Historical District	0	370,000		370,000
60T07 Veteran's Memorial Wall	0	5,837		5,837
60T08 Veteran's Memorial Wall	0	858		858
61R03 Burn Lake	75,000	0		0
62304 High Noon Soccer Fields	0	50,000		50,000
62305 High Noon Soccer Fields	0	85,000		85,000
63801 Alternative Recreation Facility/Park (Dog Park)	50,000	0		0
63802 Dog Park	98,466	1,534		1,534
Total Expenditures	\$ 339,642	2,275,945	(66,464)	2,209,481
ENDING BALANCE	\$ 0	0	0	0

*Preliminary actual as of 11/16/09

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Streets Improvements (General Fund) Fund 4201	Various		Capital Project	
	FY 2008/09 Prel Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	0	250,515	5,729	256,244
REVENUES				
570010 Investment Income	\$ 1,434	0		0
570015 Net Incr(Decr) Fair Value Investment	(634)	0		0
70711 Developer Contribution Sonoma Ranch Blvd South	303,750	0		0
70M0H Developer Contribution Major Arroyo Crossing	0	0		0
71020 Developer Contribution Campo Street	0	50,000		50,000
Total Revenues	\$ 304,550	50,000	0	50,000
Total Resources	\$ 304,550	300,515	5,729	306,244
EXPENDITURES				
70711 Sonoma Ranch Blvd. South Developer Portion	\$ 59,257	244,493		244,493
70H03 Roadrunner Retention Wall	43,830	4,745		4,745
70M0H	(6,206)	0		0
71020 Campo Street	0	50,000		50,000
70XXX Desert Wind Estates (Street Lights, Drainage)	0	0	40,370	40,370
70XXX Entrada de Sierra Ph I (Street Lighting)	0	0	18,500	18,500
70XXX Mission Santa Clara (Street Lighting)	0	0	20,783	20,783
Total Expenditures	\$ 96,881	299,238	79,653	378,891
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 48,575	0	39,283	39,283
Transfer from Fund 4212 - State Street Improvement Fund	0	0	40,370	40,370
Total Other Financing Sources (Uses)	48,575	0	79,653	79,653
ENDING BALANCE	\$ 256,244	1,277	5,729	7,006

*Preliminary Actual as of 11/16/09.

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
GRT Street Maintenance Fund 4202	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 258,835	0	341,395	341,395
REVENUES				
512010 Municipal Gross Receipts	\$ 6,249,020	6,185,000	118,000	6,303,000
570010 Interest Income	9,953	1,000		1,000
570015 Net Incr (Decr) Fair Value Investment	1,490	0		0
592001 Other Revenue - GGRT St Maintenance	62,150	350,000		350,000
Total Revenues	\$ 6,322,613	6,536,000	118,000	6,654,000
Total Resources	\$ 6,581,448	6,536,000	459,395	6,995,395
EXPENDITURES				
42226020 Contract Services (admin fee for GRT collect.)	\$ 173,168	176,000		176,000
42806130 ADA Improvements	176,020	220,000		220,000
42806130 Sidewalk Reconstruction - Capital	0	50,000		50,000
42806140 Overlay	451,768	900,000		900,000
42806150 Sealing	410,590	350,000		350,000
70K02 Del Rey Widening (MAP Match)	0	244,247		244,247
70M0A Tashiro Road Traffic Signal (Match)	(60,000)	0		0
70M08 Mesilla Street	7,132	0		0
70M15 Amador Resurfacing	8,110	0		0
70M17 Melendrez Rehab. Phase I	(47,285)	0		0
70M25 Fred Way	140,250	0		0
70P00 Trivz Bike Path	43,611	0		0
70Q00 Union	24,574	0		0
70R01 Stern Street Lighting (Co-op Match)	29,713	399		399
71010 Solano Drive A.D.A. (Spruce/Cactus)	0	25,000		25,000
70Y01 Telshor/Lohman Intersection Improvements	316,026	10,613		10,613
70Y02 Telshor/Lohman Intersection Improvements	0	707,100		707,100
70Z01 MAP Project (Match)	0	125,000		125,000
42806090 Equipment Replacement	0	0	250,000	250,000
Total Expenditures	\$ 1,673,677	2,808,359	250,000	3,058,359

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
GRT Street Maintenance Fund 4202	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1005 - Engineering Services	\$ (745,000)	(745,000)		(745,000)
Transfer to Fund 1005 - Engineering Services (New position)	(15,000)	(15,000)		(15,000)
Transfer to Fund 2600 - Street Maintenance Operations	0	(482,386)		(482,386)
Transfer to Fund 3230 - 1999 GRT Bonds	(1,539,544)	(1,238,840)		(1,238,840)
Transfer to Fund 3613 - NMFA Street Loans DS	(1,380,862)	(800,258)	714,411	(85,847)
Transfer to Fund 3615 - New Street Projects Loans DS	(945,009)	(203,298)		(203,298)
Transfer from Fund 4208 - 1991 Improvement District	4,319	0	20,000	20,000
Total Other Financing Sources (Uses)	\$ (4,621,096)	(3,484,782)	734,411	(2,750,371)
Adjustment due to accrual	54,720			
ENDING BALANCE	\$ 341,395	242,859	943,806	1,186,665

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Improvement District 1991 Fund 4208	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 30,677	0	26,358	26,358
REVENUES				
570010 Interest on Investment	\$ 0	0		0
570015 Net Incr (Decr) Fair Value Investment	0	0		0
570110 Interest on A/R Assessment	0	0		0
580010 Special Assessments	0	0		0
Total Revenue	\$ 0	0	0	0
Total Resources	\$ 30,677	0	26,358	26,358
OTHER FINANCING SOURCES (USES)				
954201 Transfer to Fund 4202	\$ (4,319)	0	(20,000)	(20,000)
Total Other Financing Sources (Uses)	\$ (4,319)	0	(20,000)	(20,000)
ENDING BALANCE	\$ 26,358	0	6,358	6,358

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

*Preliminary actual as of 11/16/09.

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
State Street Improvement Grants Fund 4212	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 119,904	167,404	(47,500)	119,904
REVENUES				
60805 Downtown Revitalization	163,345	409,375	(38,664)	370,711
60806 Downtown Revitalization	137,118	122,882		122,882
70400 Flood Control Dam Restoration	0	0	63,147	63,147
70740 Valley Drive Master Plan	0	20,000		20,000
70A07 Elks Drive Widening	172,930	0		0
70D01 Central/Calico Drainage Channel	150,000	41,502	(41,502)	0
70E01 El Molino Reconstruction	0	50,000		50,000
70E02 El Molino Reconstruction	0	100,000		100,000
70E05 El Molino Reconstruction	0	50,000		50,000
70E06 El Molino Reconstruction	0	50,000		50,000
70F04 East Mesa Road Improvements	139,105	360,895		360,895
70F17 East Mesa - Davis/Jefferson Roads	21,928	17,393	(638)	16,755
70F18 Solano Drive Improvements	48,212	0		0
70K02 Del Rey Blvd Reconstruction	0	541,441		541,441
70M0A Tashiro Road	60,000	0		0
70M07 State Grant - North Valley	0	5,891	(5,891)	0
70P00 NM Energy/Mineral Resources (Triviz)	124,155	159,139	(159,139)	0
70Q00 Union Avenue	0	20,000	158,125	178,125
70Q01 Union Avenue Multi Use Path	58,081	15,302	(3,383)	11,919
70R00 NM DOT Grant (Street Lighting)	11,960	4,481	15,799	20,280
70R01 Stern Street Lighting	57,000	0		0
70S01 Court Avenue Sidewalks	50,000	0		0
70T01 Fred Way	100,000	0		0
70U01 Jack Rabbit Interchange	107,067	362,625		362,625
70W01 Las Cruces Main Street Downtown	0	1,176,000		1,176,000
70W02 Las Cruces Main Street Downtown	0	500,000		500,000
70Y02 Telshor/Lohman Intersection Imp (GRIP 2)	80,778	3,705,000		3,705,000
71010 Solano Drive A.D.A. Imp (Spruce/Cactus)	0	49,000		49,000
70Z01 Amador Rehab (Archuleta to Motel Blvd)	0	228,000		228,000
Total Revenues	\$ 1,481,679	7,988,926	(12,146)	7,976,780
Total Resources	\$ 1,601,583	8,156,330	(59,646)	8,096,684

*Preliminary actual as of 11/16/09.

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
	Public Works		Capital Project	
State Street Improvement Grants Fund 4212	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
EXPENDITURES				
60805 Downtown Revitalization	\$ 0	409,375	(38,664)	370,711
60806 Downtown Revitalization	0	122,882		122,882
70400 Flood Control Dam Restoration	0	0	63,147	63,147
70740 Valley Drive Master Plan	0	20,000		20,000
70A07 Elks Drive Widening	172,930	0		0
70D01 Central/Calico Drainage Channel	150,000	41,502	(41,502)	0
70E01 El Molino Reconstruction	0	50,000		50,000
70E02 El Molino Reconstruction	0	100,000		100,000
70E05 El Molino Reconstruction	0	50,000		50,000
70E06 El Molino Reconstruction	0	50,000		50,000
70F04 East Mesa Road Improvements	139,105	360,895		360,895
70F17 East Mesa - Davis/Jefferson Roads	21,928	17,393	(638)	16,755
70F18 Solano Drive Improvements	48,212	0		0
70K02 Del Rey Blvd Reconstruction	0	541,441		541,441
70M0A Tashiro Road	60,000	0		0
70M07 North Valley	0	5,891	(5,891)	0
70P00 Triviz Multi-Use Path	124,155	159,139	(159,139)	0
70Q00 Union Avenue	0	20,000	158,125	178,125
70Q01 Union Avenue Multi Use Path	58,081	15,302	(3,383)	11,919
70R00 Street Lighting	11,960	4,481	15,799	20,280
70R01 Stern Street Lighting	57,000	0		0
70S01 Court Avenue Sidewalks	50,000	0		0
70T01 Fred Way	100,000	0		0
70U01 Jack Rabbit Interchange	107,067	362,625		362,625
70W01 Las Cruces Main Street Downtown	0	1,176,000		1,176,000
70W02 Las Cruces Main Street Downtown	0	500,000		500,000
70Y02 Telshor/Lohman Intersection Imp (GRIP 2)	80,778	3,705,000		3,705,000
71010 Solano Drive A.D.A. Imp (Spruce/Cactus)	0	49,000		49,000
70Z01 Amador Rehab (Archuleta to Motel Blvd)	0	228,000		228,000
Total Expenditures	\$ 1,181,216	7,988,926	(12,146)	7,976,780
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 4201 - Streets (General) Fund	\$ 0	0	(40,370)	(40,370)
Total Other Financing Sources (Uses)	\$ 0	0	(40,370)	(40,370)
Adjustment due to change in accruals		(300,463)		
ENDING BALANCE	\$ 119,904	167,404	(87,870)	79,534

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
NMFA Street Projects Fund 4213	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 5,671,179	2,985,643	(805,855)	2,179,788
REVENUES				
570010 Interest Income	\$ 27,156	5,000	(5,000)	0
570015 Net Incr (Decr) Fair Value Investment	4,049	0		0
592001 Reimbursed Expenses	0	42,251		42,251
900200 Loan Proceeds	0	0		0
900200-70X00 Loan Proceeds	0	0		0
Total Revenues	\$ 31,205	47,251	(5,000)	42,251
Total Resources	\$ 5,702,384	3,032,894	(810,855)	2,222,039
EXPENDITURES				
70722 Traffic Signals	\$ 0	45,000		45,000
70723 Rinconada/Lohman/Sonoma Ranch Landscaping	0	574,150		574,150
70X11 Rinconada: Northrise to BLM	1,462,290	8,333	(8,333)	0
70X12 Rinconada: BLM to Sonoma Ranch	388,612	0		0
70X20 Sonoma Ranch Blvd	1,471,074	343,385	(72,802)	270,583
70X30 Lohman Avenue	0	0		0
70X41 South Fork Arroyo, Channel Improvements	0	985,642		985,642
70X42 South Fork Arroyo, Crossing	55,253	635,177	(440,810)	194,367
Total Expenditures	\$ 3,377,229	2,591,687	(521,945)	2,069,742
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 4023 - Sales Tax 05 Public Improvement	(145,367)			
Total Other Financing Sources (Uses)	\$ (145,367)	0	0	0
ENDING BALANCE	\$ 2,179,788	441,207	(288,910)	152,297

*Preliminary actual as of 11/16/09.

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,923,978	2,864,857	36,075	2,900,932
REVENUES				
511020 Property Tax - Flood Control	\$ 3,441,032	3,524,652	84,224	3,608,876
570010 Interest on Investments	45,760	40,000		40,000
570015 Net Incr/Decr Fair Value Investment	8,330	0		0
590020 Sale of Property/Material	0	0		0
591010 Rentals/Lease Income	44,822	46,000		46,000
Total Revenues	\$ 3,539,944	3,610,652	84,224	3,694,876
Total Resources	\$ 6,463,922	6,475,509	120,299	6,595,808
EXPENDITURES				
44226010 Admin Charge for Tax Collection	\$ 34,410	35,247	806	36,053
70A00 Elks Drive Widening	79,567	0		0
70D00 Calico/Central Drainage Channel	186,127	2,236		2,236
70E00 El Molino - Phase V	0	300,000		300,000
70G02 Flood Control Infrastructure	169,322	309,684		309,684
70G03 Land Acquisition - Flood Control Property	0	50,000		50,000
70H00 East Mesa - ACOE	0	0		0
70K02 Del Rey Widening (MAP Match)	0	300,000		300,000
70K03 Del Rey - Sand Hill Arroyo Crossing Design	13,818	14,182		14,182
70M02 17 Street Reconstruction	241,661	433,339		433,339
70M10 Bowman/Mesilla	0	0		0
70M11 Mesilla Drain Flap Gate Replacement	0	0		0
70M14 Bruins Lane Drainage	0	0		0
70M22 Walnut/Spruce/Kilmer Alignment	0	0		0
70M24 Don Roser	293,665	56,651		56,651
70M25 Fred Way	96,763	0		0
70M27 Rigsby Road Drainage Design	0	100,000		100,000
70M28 Esslinger Park/Burn Lake (Match)	10,474	0		0
70M53 Drainage Channel N of Veteran's Park	0	200,000		200,000
70M60 Stull Sombrano Rehab	1,934	248,066		248,066
70M70 Jefferson Roadway Improvements	229	399,771		399,771

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

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FUND	DIVISION		FUND TYPE	
Flood Control Fund 4400	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
70V01 Las Cruces Dam	2,088	275,000		275,000
70X51 View Court Pond	0	0		0
70410 Flood Channels	14,733	7,267		7,267
70712 Sonoma South Fork Arroyo	454,908	315,092		315,092
70Z01 MAP Match	0	20,000		20,000
70Y01 Telshor Lohman	0	300,000		300,000
44806020 Capital Equipment - Boom Mower	89,092	0		0
44806020 Capital Equipment - Storm Drain Camera	0	65,721		65,721
Total Expenditures	\$ 1,688,791	3,432,256	806	3,433,062
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2751 Sonoma Ranch Sp Assessment	\$ 0	0		0
Transfer to Fund 1000 - General Fund	0	0		0
Transfer to Fund 1005 - Engineering Fund	(350,000)	(525,250)		(525,250)
Transfer to Fund 1005 - Engineering Fund (new position)	(15,000)	(15,000)		(15,000)
Transfer to Fund 2650 - Flood Control Operations	(200,000)	(159,750)		(159,750)
Transfer to Fund 3235 - 1999 GRT Bonds	(655,770)	(674,169)		(674,169)
Transfer to Fund 3613 - NMFA Street Loans	(153,429)	(88,918)	79,379	(9,539)
Transfer to Fund 3619 - NMFA E. Mesa 125-Acre Pond	(500,000)	(682,427)		(682,427)
Transfer to Fund 4212 - GRT Street Maintenance	0	0		0
Total Other Financing Sources (Uses)	\$ (1,874,199)	(2,145,514)	79,379	(2,066,135)
Adjustment due to change in accruals				
ENDING BALANCE	\$ 2,900,932	897,739	198,872	1,096,611

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
NMFA Flood Control 2008 Fund 4413	Public Works		Capital Project	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 0	3,431,289	(1,240,851)	2,190,438
REVENUES				
570010 Interest Income	\$ 13,196	5,000	(3,000)	2,000
570015 Net Incr (Decr) Fair Value Investment	3,477	0		0
900200 Loan Proceeds	4,107,446	0		0
Total Revenues	\$ 4,124,119	5,000	(3,000)	2,000
Total Resources	\$ 4,124,119	3,436,289	(1,243,851)	2,192,438
EXPENDITURES				
70H01 East Mesa Flood Control 2009	\$ 63,860	133,904	(5,187)	128,717
70H02 Waterfalls Regional Pond	1,776,307	1,561,078		1,561,078
70D00 Calico/Central Drainage Channel	26,068	52,643		52,643
70420 Sandhill Arroyo Modification	0	450,000		450,000
44806030 Loan Processing Fee	67,446	0		
Total Expenditures	\$ 1,933,681	2,197,625	(5,187)	2,192,438
ENDING BALANCE	\$ 2,190,438	1,238,664	(1,238,664)	0

*Preliminary Actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Shared Services Fund 5100	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 71,793	8,659	102,003	110,662
REVENUES				
546308 Reimbursed from RGNGA	\$ 926,181	1,000,000		1,000,000
570010 Investment Income	(22,210)	(45,000)		(45,000)
590020 Sale of Property				0
570015 Net Incr(Decr) Fair Value Investment	(9,676)	0		0
591010 Rental/Lease Income	38,580	38,580		38,580
592001 Other Revenue	(17,054)	0		0
Total Revenues	\$ 915,821	993,580	0	993,580
Total Resources	\$ 987,614	1,002,239	102,003	1,104,242
EXPENDITURES				
Personnel Expenses	\$ 4,206,049	5,034,297	34,861	5,069,158
Operating Expenses	3,016,854	3,836,665	355,442	4,192,107
Depreciation Expense	70,183	39,100		39,100
Total Expenditures	\$ 7,293,086	8,910,062	390,303	9,300,365
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2780 - Griggs Walnut	\$ 0	60,000		60,000
Transfer from Fund 5200 - Gas Fund	3,021,455	4,095,451	125,601	4,221,052
Transfer from Fund 5300 - Water Fund	1,707,792	2,221,431	68,127	2,289,558
Transfer from Fund 5301 - Water Development	55,050	55,050		55,050
Transfer from Fund 5320 - Water Rights Acquisition	78,700	78,700		78,700
Transfer from Fund 5400 - Wastewater Fund	793,892	1,072,367	32,887	1,105,254
Transfer from Fund 5401 - Wastewater Development	44,700	44,700		44,700
Transfer from Fund 5500 - Solid Waste Fund	1,489,943	2,011,379	61,685	2,073,064
Transfer to Fund 1000 - General Fund	0	0		0
Transfer to Fund 1005 - Engineering Services Fund	(845,581)	(1,098,700)		(1,098,700)
Transfer to Fund 5160 - Equipment Reserve Fund	0	(671,655)		(671,655)
Total Other Financing Sources (Uses)	\$ 6,345,951	7,868,723	288,300	8,157,023
Ending Balance With Non-cash Expenses	\$ 40,479	(39,100)	0	(39,100)
Plus: Non-cash Expenses & Other Adjustments	70,183	39,100		39,100
Adjustment due to change in accruals	0	0		0
ENDING BALANCE	\$ 110,662	0	0	0

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 5,824,648	2,405,338	(217,560)	2,187,778
REVENUES				
541201 Natural Gas Sales Org 52520010	\$ 7,717,296	8,006,896		8,006,896
541203 Gas Service Charge	638,003	500,000		500,000
541204 Customer Gas Line Extension	177,622	200,000		200,000
541910 Provision for Uncollectible Accounts	(125,019)	(60,052)		(60,052)
546308 Reimbursed from RGNGA	2,417,470	2,310,000		2,310,000
560100 Contribution from Developers	333,176	120,000		120,000
570010 Interest on Investment	75,199	150,811		150,811
570012 Interest/Acct Receivable	0	0		0
590020 Sale of Property/Material	1,513	0		0
570015 Net Incr(Decr) in Fair Value of Investments	29,448	0		0
592001 Other Reimbursed Expenses	18,893	10,000		10,000
Total Revenue	\$ 11,283,601	11,237,655	0	11,237,655
Total Resources	\$ 17,108,249	13,642,993	(217,560)	13,425,433
EXPENDITURES				
Personnel Services	\$ 3,601,082	3,491,864		3,491,864
Operating Expenses	2,516,753	2,830,669	(34,957)	2,795,712
Depreciation Expense	1,626,165	1,741,000		1,741,000
Capital Outlay	0	0		0
Total Expenditures	\$ 7,744,000	8,063,533	(34,957)	8,028,576
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Fund	\$ 0	100,000		100,000
Transfer to Fund 5100 - Shared Services Fund	(3,003,541)	(4,095,451)	(125,601)	(4,221,052)
Transfer to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Transfer to Fund 5160 - Shared Services Equip. Replac	(2,000)	(2,000)		(2,000)
Transfer to Fund 5205 - Contingency Fund	0	(200,000)		(200,000)
Transfer to Fund 5250 - Gas Capital Imp Fund	(2,569,394)	(1,000,000)		(1,000,000)
Transfer to Fund 5260 - Gas Equipment Rsv Fund	(588,116)	0		0
Transfer to Fund 5300 - Water Fund	0	0		0
Transfer to Fund 5500-Solid Waste Operations	0	0		0
Transfer to Fund 5931 - Clean Comm Emission Reduc	(54,400)	(54,400)		(54,400)
Transfer to Fund 6340 - Liability Claims Fund	(151,060)	(214,944)		(214,944)
Total Other Financing Sources (Uses)	\$ (6,380,511)	(5,478,795)	(125,601)	(5,604,396)
ENDING BALANCE With Non-cash Expenses	\$ 2,983,738	100,665	(308,204)	(207,539)
Other Changes in Cash	0	0	0	0
Adjustment due to change in accruals	(1,280,674)	0		0
Plus: Non-cash Revenue/Expenses	1,626,165	1,621,000	0	1,621,000
ENDING CASH BALANCE WITHOUT COG	\$ 3,329,229	1,721,665	(308,204)	1,413,461

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Gas Operations Fund 5200	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
COST OF GAS				
541201 Cost of Gas Sales Org 5200	\$ 13,052,668	23,473,732		23,473,732
541912 Provision for Uncollectible Accounts - COG	(285,935)	(176,053)		(176,053)
Less:				
Cost of Gas	13,647,130	22,828,204		22,828,204
Cost of Gas PILT-Franchise	261,054	469,475		469,475
ENDING CASH BALANCE COG ONLY	\$ (1,141,451)	0	0	0
ENDING CASH BALANCE WITH COG	\$ 2,187,778	1,721,665	(308,204)	1,413,461

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Gas Capital Improvements Fund 5250	Utilities		Capital Project	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 4,829,763	5,551,243	411,905	5,963,148
REVENUES				
570010 Interest on Investment	\$ 104,775	142,155		142,155
570015 Net Incr (Decr) Fair Value Investment	29,400	527		527
592009 Reimb Utility Cost	18,048	10,000		10,000
Total Revenues	\$ 152,223	152,682	0	152,682
Total Resources	\$ 4,981,986	5,703,925	411,905	6,115,830
EXPENDITURES				
Operating Capital	31,347	135,444		135,444
Major Projects	1,556,885	6,368,344	32,615	6,400,959
Total Expenditures	\$ 1,588,232	6,503,788	32,615	6,536,403
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operating Fund	\$ 2,569,394	1,000,000		1,000,000
Total Other Financing Sources (Uses)	\$ 2,569,394	1,000,000	0	1,000,000
ENDING BALANCE With Non-Cash Expense	\$ 5,963,148	200,137	379,290	579,427
Plus: Non-Cash Expenses	0	0	0	0
Other Adjustments	0	0		0
ENDING BALANCE	\$ 5,963,148	200,137	379,290	579,427

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Water Operations Fund 5300	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,669,006	1,343,585	582,278	1,925,863
REVENUES				
541311 Water Sales	\$ 9,803,470	10,632,361		10,632,361
541312 Bulk Water Sales	401,250	268,000		268,000
541313 Water Service Charge	319,210	250,000		250,000
541314 Customer Water Line Extension	104,796	50,000		50,000
541910 Provision for Uncollectible Accounts	(166,157)	(83,628)		(83,628)
551002 Federal Bureau of Reclamation	0	24,890		24,890
560100 Contribution from Developers	1,517,973	500,000		500,000
570010 Interest on Investment	24,529	30,000		30,000
570012 Interest/Acct Receivable	0	0		0
580010 Special Assessments	0	0		0
590020 Sale of Property/Material	4,285	0		0
570015 Net Incr(Decr) in Fair Value of Investments	12,577	3,501		3,501
592001 Other Reimbursed Exp	2,197	0		0
Total Revenues	\$ 12,024,130	11,675,124	0	11,675,124
Total Resources	\$ 14,693,136	13,018,709	582,278	13,600,987
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,475,067	2,535,248		2,535,248
Operating Expenses	5,206,494	6,311,675	(38,840)	6,272,835
Debt Service	910,913	1,187,988		1,187,988
Depreciation Expense	1,542,881	1,511,900		1,511,900
Water Impact Fees - Rates Contribution	183,204	340,000		340,000
Total Operational Expenditures	\$ 10,318,559	11,886,811	(38,840)	11,847,971
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - Environmental Gross Receipts	\$ 0	538,598		538,598
Transfer from Fund 5200 - Gas Fund	735,000	0		0
Transfer from Fund 5320 - Water Rights Acquisition	0	750,000		750,000
Transfer to Fund 5100 - Shared Services Fund	(1,611,852)	(2,221,431)	(68,127)	(2,289,558)
Transfer to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Transfer to Fund 5160 - Shared Services Equip. Replac	0	0		0
Transfer to Fund 5200 - Gas Operations	0	(100,000)		(100,000)
Transfer to Fund 5305 - Water Contingency Fund	(13,168)	0		0
Transfer to Fund 5320 - Water Rights Acquisition Fund	(93,091)	(93,091)		(93,091)
Transfer to Fund 5350 - Water Capital Imp Fund	(1,260,000)	(344,774)		(344,774)
Transfer to Fund 5360 - Water Equipment Reserve	(130,276)	0		0
Transfer to Fund 6340 - Liability Claims Fund	(88,235)	(107,034)		(107,034)
Total Other Financing Sources (Uses)	\$ (2,473,622)	(1,589,732)	(68,127)	(1,657,859)

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water Operations Fund 5300	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
ENDING BALANCE With Non-cash Expenses	\$ 1,900,955	(457,834)	552,991	95,157
Adjustment due to change in accruals & other adj.	0	0		0
Non-cash Revenue/Expenses	24,908	1,011,900	0	1,011,900
ENDING BALANCE	\$ 1,925,863	554,066	552,991	1,107,057

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Water Capital Improvements Fund 5350	Utilities		Capital Project	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 1,680,959	1,928,465	362,002	2,290,467
REVENUES				
570010 Interest on Investment	\$ 36,399	28,195		28,195
570015 Net Incr/Decr Fair Value Investment	9,254	3,133		3,133
Total Revenues	\$ 45,653	31,328	0	31,328
Total Resources	\$ 1,726,612	1,959,793	362,002	2,321,795
EXPENDITURES				
Operating Capital	\$ 21,702	556,491		556,491
Major Projects	1,567,692	2,077,995	32,083	2,110,078
Total Expenditures	\$ 1,589,394	2,634,486	32,083	2,666,569
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5300 - Water Operating Fund	1,260,000	344,774		344,774
Transfer from Fund 5377 - Water NMFA Projects	167,835	0		0
Total Other Financing Sources (Uses)	\$ 1,427,835	344,774	0	344,774
Non-cash Adjustment & Other Adjustment	\$ 725,414	0	0	0
Estimated Project Cost Carryover**	0	0		0
ENDING BALANCE With Non-Cash Expense	\$ 2,290,467	(329,919)	329,919	0

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Wastewater Operations Fund 5400	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 3,128,667	2,047,461	1,148,266	3,195,727
REVENUES				
541421 Wastewater Sales	\$ 9,115,304	9,236,911		9,236,911
541423 Wastewater Service Charges	321,181	240,000		240,000
541424 Wastewater Line Extensions	56,260	25,000		25,000
541910 Provision for Uncollectible Accounts	(147,813)	(71,077)		(71,077)
560100 Contributed From Developers	1,294,694	500,000		500,000
570010 Interest on Investment	49,184	81,563		81,563
570110 Interest A/R & Other	0	0		0
590015 Net Incr (Decr) Fair Value Investment	11,558	9,063		9,063
592001 Reimbursed Expense Other	5,638	0		0
Total Revenues	\$ 10,706,006	10,021,460	0	10,021,460
Total Resources	\$ 13,834,673	12,068,921	1,148,266	13,217,187
OPERATIONAL EXPENDITURES				
Personnel Services	\$ 2,563,168	2,622,211		2,622,211
Operating Expenses	3,170,164	4,039,291	(26,840)	4,012,451
Debt Service	738,529	1,031,471		1,031,471
Depreciation Expense	1,928,052	1,741,000		1,741,000
Wastewater Impact Fees - Rates Contribution	339,312	375,000		375,000
Total Operational Expenditures	\$ 8,739,225	9,808,973	(26,840)	9,782,133
OTHER FINANCING SOURCES (USES)				
Tsfr from Fund 1000 - General Fund	\$ 0	0		0
Tsfr from Fund 2800 - Environ Gross Receipts Fund <A>	0	416,524		416,524
Tsfr from Fund 5460 - WW Equip. Replacement Fund	0	250,000		250,000
Tsfr from Fund 5474 - NMFA	0	39,151		39,151
Tsfr to Fund 5100 - Shared Services Fund	(666,553)	(1,072,367)	(32,887)	(1,105,254)
Tsfr to Fund 5150 - Shared Services SCADA	(12,000)	(12,000)		(12,000)
Tsfr to Fund 5450 - WW Capital Improvements	(1,319,378)	(1,216,524)		(1,216,524)
Tsfr to Fund 5460 - WW Equip Reserve Fund	(384,728)	0		0
Tsfr to Fund 6340 - Liability Claims Fund	(50,420)	(42,043)		(42,043)
Tsfr to Fund 5405 - WW Contingency	(100,000)	(100,000)		(100,000)
Other Financing Sources (Uses)	\$ (2,533,079)	(1,737,259)	(32,887)	(1,770,146)
ENDING BALANCE	\$ 2,562,369	522,689	1,142,219	1,664,908
Plus: Non-cash Revenue/Expenses	633,358	1,241,000	0	1,241,000
Other Adjustments	0	0		0
ENDING OPERATING CASH BALANCE	\$ 3,195,727	1,763,689	1,142,219	2,905,908
<A> Reimbursement from EGRT to WW Operating Fund. Reimbursement to WW Operating for Septic Tank Project which is not a rate payer expense, total due \$551,854; remaining \$135,330 to be reimbursed in FY2011.				

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Wastewater Capital Improvements Fund 5450	Utilities		Capital Project	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 2,989,888	3,898,030	612,732	4,510,762
REVENUES				
552023 NM Environmental Department	\$ 0	0		0
570010 Interest on Investment	71,098	100,000		100,000
570015 Net Incr (Decr) Fair Value Investment	18,311	124		124
Total Revenues	\$ 89,409	100,124	0	100,124
Total Resources	\$ 3,079,297	3,998,154	612,732	4,610,886
EXPENDITURES				
Operating Capital	\$ 21,702	250,000		250,000
Major Projects	246,580	5,558,774	18,636	5,577,410
Total Expenditures	\$ 268,282	5,808,774	18,636	5,827,410
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 2800 - Environmental GRT Fund	\$ 148,368	0		0
Transfer from Fund 5400 - Wastewater Operating Fund	1,319,378	1,216,524		1,216,524
Total Other Financing Sources (Uses)	\$ 1,467,746	1,216,524	0	1,216,524
ENDING BALANCE	\$ 4,278,761	(594,096)	594,096	0
Non-cash Adjustment	232,001	0	0	0
ADJUSTED ENDING BALANCE	\$ 4,510,762	(594,096)	594,096	0

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

FUND	DIVISION		FUND TYPE	
Solid Waste Operations Fund 5500	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 149,842	393,850	95,521	489,371
REVENUES				
541501 Solid Waste Fees	\$ 9,154,100	9,372,379		9,372,379
541910 Provision for Uncollectible Accounts	(153,368)	(76,306)		(76,306)
570010 Interest on Investment	4,192	32,932		32,932
590020 Sale of Property	16,875	0	400,000	400,000
570015 Net Incr (Decr) Fair Value Investment	(465)	0		0
591000 Rental & Lease Revenue	11,857	0		0
592001 Reimbursed Expenses	22,495	0		0
Total Revenues	\$ 9,055,686	9,329,005	400,000	9,729,005
Total Resources	\$ 9,205,528	9,722,855	495,521	10,218,376
EXPENDITURES				
Personnel Services	\$ 2,131,748	2,245,439		2,245,439
Operating Expenses	2,703,430	2,094,470		2,094,470
Landfill Disposal Charges	2,327,797	2,070,000	502,434	2,572,434
Capital Outlay	21,701	271,038	28,298	299,336
Depreciation Expense	41,565	27,800		27,800
Debt Service	169,398	219,600		219,600
Total Expenditures	\$ 7,395,639	6,928,347	530,732	7,459,079
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5200 - Gas Operations	\$ 212,500	0		0
Transfer from Fund 5530 - Recycling Fund	834,146	764,374	(764,374)	0
Transfer to Fund 5100 - Shared Services Fund	(1,489,943)	(2,011,379)	(61,685)	(2,073,064)
Transfer to Fund 5530 - Recycling Fund	(515,181)	(1,317,234)	1,317,234	0
Transfer to Fund 5560 - Solid Waste Eqp Rsv Fund	(300,000)	0		0
Transfer to Fund 6340 - Liability Claims Fund	(103,605)	(133,311)		(133,311)
Total Other Financing Sources (Uses)	\$ (1,362,083)	(2,697,550)	491,175	(2,206,375)
ENDING BALANCE With Non-cash Expenses	\$ 447,806	96,958	455,964	552,922
Plus: Non-cash Expenses	41,565	27,800	0	27,800
Adjustment due to change in accruals	0	0		0
ENDING BALANCE	\$ 489,371	124,758	455,964	580,722

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Solid Waste Recycling Fund 5530	Utilities		Enterprise	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 456,294	429	58,383	58,812
REVENUES				
541501 Solid Waste Fees	\$ 808,793	801,651	(801,651)	0
541503 Recycling Sales of Material	275,213	260,000	(260,000)	0
541504 Yardwaste/Compost	10,226	0		0
570010 Interest on Investment	5,665	0		0
570015 Net Incr(Decr) Fair Value Investment	2,843	0		0
Total Revenues	\$ 1,102,740	1,061,651	(1,061,651)	0
Total Resources	\$ 1,559,034	1,062,080	(1,003,268)	58,812
EXPENDITURES				
Personnel Services	\$ 601,442	550,352	(550,352)	0
Operating Expenses	411,681	380,494	(380,494)	0
Capital Outlay	0	0		0
Depreciation Expense	38,996	37,100	(37,100)	0
Debt Service	168,134	162,094	(162,094)	0
Total Expenditures	\$ 1,220,253	1,130,040	(1,130,040)	0
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 5500 - Solid Waste Fund	\$ 515,181	1,317,234	(1,317,234)	0
Transfer to Fund 5500 - Solid Waste Fund	(834,146)	(764,374)	764,374	0
Transfer to Fund 5560 - SW Equipment Reserve	0	(522,000)	522,000	0
Total Other Financing Sources (Uses)	\$ (318,965)	30,860	(30,860)	0
ENDING BALANCE With Non-cash Expenses	\$ 19,816	(37,100)	95,912	58,812
Plus: Non-cash Expenses	38,996	37,100	(37,100)	0
Other Accounting Adjustments	0	0	0	0
ENDING BALANCE	\$ 58,812	0	58,812	58,812

*Preliminary actual as of 11/16/09.

EXHIBIT "A" CONTINUED

CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010

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FUND	DIVISION		FUND TYPE	
Information Technology Services Fund 6130	ITS		Internal Service	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance	\$ 976,525	775,641	103,037	878,678
REVENUES				
543611 Radio Charges	\$ 836,956	698,326		698,326
543612 Telephone Charges	367,197	388,188		388,188
543616 MIS Computer (JU Billing Charge)	91,848	38,000		38,000
543621 MIS Charges	1,988,827	1,991,368	(29,861)	1,961,507
570010 Interest Charges	16,730	30,000		30,000
570015 Net Incr (Decr) Fair Value Investment	3,667	0		0
590020 Sale of Property/Material	1,765	0		0
592001 Other Revenue	1,197	0		0
Total Revenues	\$ 3,308,186	3,145,882	(29,861)	3,116,021
Total Resources	\$ 4,284,711	3,921,523	73,176	3,994,699
EXPENDITURES				
61002010 - IT ADMINISTRATION				
Personnel	\$ 175,257	191,214		191,214
Managed Budgetary Reductions	(60,903)	0		0
Operating	118,120	212,147		212,147
Capital Outlay	0	0		0
Depreciation	301	0		0
Total ITS	\$ 232,775	403,361	0	403,361
61002030 - MIS				
Personnel	\$ 720,304	826,134	(29,861)	796,273
Operating	480,758	426,149		426,149
Capital Outlay	0	0		0
Depreciation	218,514	318,000		318,000
Total MIS	\$ 1,419,576	1,570,283	(29,861)	1,540,422
61002050 - Network				
Personnel	\$ 380,502	665,684		665,684
Operating	323,507	342,932		342,932
Capital Outlay	49,663	0		0
Depreciation	190,214	12,000		12,000
Total Network	\$ 943,885	1,020,616	0	1,020,616

*Prel. Actual

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Information Technology Services Fund 6130	ITS		Internal Service	
	FY 2008/09 Prel. Actual	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
61002070 - Telephone				
Personnel	\$ 105,914	138,813		138,813
Operating	179,730	246,675		246,675
Capital Outlay	0	0		0
Depreciation	1,253	2,700		2,700
Total Telephone	\$ 286,898	388,188	0	388,188
61002090 - Radio				
Personnel	\$ 244,303	233,608		233,608
Operating	364,152	311,394		311,394
Capital Outlay	258,997	0		0
Depreciation	38,700	7,500		7,500
Total Radio	\$ 906,152	552,502	0	552,502
61002110 - GIS				
Personnel	\$ 231,780	313,876		313,876
Operating	18,976	40,400		40,400
Capital Outlay	0	0		0
Depreciation	2,562	0		0
Total GIS	\$ 253,318	354,276	0	354,276
Managed Reductions	\$ 0	(113,497)		(113,497)
Total Expenditures	\$ 4,042,605	4,175,729	(29,861)	4,145,868
OTHER FINANCING SOURCES (USES)				
Transfer to Fund 1000 - General Fund	\$ 0	(100,000)		(100,000)
Transfer from Fund 1020 - Software Fund	\$ 185,027	130,165		130,165
Transfer to Fund 6340 - Liability Claims	0	(39,941)		(39,941)
Total Other Financing Sources (Uses)	\$ 185,027	(9,776)	0	(9,776)
Adjustment due to change in accruals.	\$			
ENDING BALANCE With Non-Cash Expense	\$ 427,133	(263,982)	103,037	(160,945)
Plus: Non-Cash Expense	451,545	340,200	0	340,200
ENDING BALANCE	\$ 878,678	76,218	103,037	179,255

*Prel. Actual

EXHIBIT "A" CONTINUED

**CITY OF LAS CRUCES
ADOPTED BUDGET FY 2009/2010**

FUND	DIVISION		FUND TYPE	
Unemployment Reserve Fund 6310	Human Resources		Internal Service	
	FY 2008/09 Prelim Actual*	FY 2009/10 Adopted	Adjustment	FY 2009/10 Adjusted
RESOURCES				
Beginning Balance - Reserve	\$ 113,846	40,572	89,246	129,818
REVENUES				
546450 Unemployment Insurance	\$ 119,000	100,000		100,000
570010 Interest on Investment	1,236	0		0
570015 Net Incr (Decr) Fair Value Investment	559	0		0
Total Revenues	\$ 120,795	100,000	0	100,000
Total Resources	\$ 234,641	140,572	89,246	229,818
EXPENDITURES				
63100010-762100 Losses	\$ 116,357	103,951	36,049	140,000
Total Expenditures	\$ 116,357	103,951	36,049	140,000
OTHER FINANCING SOURCES (USES)				
Transfer from Fund 1000 - General Fund	\$ 41,272	0		0
Total Other Financing Sources (Uses)	\$ 41,272	0	0	0
Adjustment due to change in accruals	(29,738)			
ENDING BALANCE	\$ 129,818	36,621	53,197	89,818

*Preliminary actual as of 11/16/09.