

**Categories Used in Budget Book and Objects They Contain**

<b>Category</b>	<b>Line Item Title</b>
Salaries, Wages & Benefits	Vacancy Credit-Salaries
Salaries, Wages & Benefits	Vacancy Credit-Benefits
Salaries, Wages & Benefits	Salaries
Salaries, Wages & Benefits	Salaries (General)
Salaries, Wages & Benefits	Elected Positions
Salaries, Wages & Benefits	Exempt Full-Time
Salaries, Wages & Benefits	Full-Time Exempt
Salaries, Wages & Benefits	Part-Time Exempt
Salaries, Wages & Benefits	Full-Time Classified
Salaries, Wages & Benefits	Part-Time Classified
Salaries, Wages & Benefits	Salaries (Temporary)
Salaries, Wages & Benefits	Part-Time Temporary
Salaries, Wages & Benefits	City Funded Term Pos
Salaries, Wages & Benefits	City Funded Part-Time
Salaries, Wages & Benefits	Seasonal Position
Salaries, Wages & Benefits	Intern Position
Salaries, Wages & Benefits	Grant Funded Term Pos
Salaries, Wages & Benefits	Grant Funded Part-Time
Salaries, Wages & Benefits	Overtime
Salaries, Wages & Benefits	OT-Fire - FLSA
Salaries, Wages & Benefits	OT-Fire
Salaries, Wages & Benefits	OT-Fire @ 1.0
Salaries, Wages & Benefits	OT-Fire Worked Holiday @ 1.5
Salaries, Wages & Benefits	OT-Fire Paid Holiday-not schd
Salaries, Wages & Benefits	OT-Fire Worked Holiday @ 2.5
Salaries, Wages & Benefits	Shift Differential
Salaries, Wages & Benefits	On-Call Shift (875)
Salaries, Wages & Benefits	Annual Leave
Salaries, Wages & Benefits	Personal Day
Salaries, Wages & Benefits	Miscellaneous Leave
Salaries, Wages & Benefits	Comp-time
Salaries, Wages & Benefits	Sick Leave
Salaries, Wages & Benefits	Union Business (Leave)
Salaries, Wages & Benefits	Court Time Guarantee
Salaries, Wages & Benefits	Incentives
Salaries, Wages & Benefits	Allowances
Salaries, Wages & Benefits	CBA Allocation
Salaries, Wages & Benefits	FICA
Salaries, Wages & Benefits	Retirement (PERA)
Salaries, Wages & Benefits	Retirement (PERA-GASB 68)
Salaries, Wages & Benefits	OPEB Expense GASB 75
Salaries, Wages & Benefits	Employee Health Insurance
Salaries, Wages & Benefits	Retiree Health Care

Salaries, Wages & Benefits	Unemployment Insurance
Salaries, Wages & Benefits	Workers' Comp
Salaries, Wages & Benefits	City Share Dental Insurance
Salaries, Wages & Benefits	Uniform Allowance
Salaries, Wages & Benefits	Contract Employee's Benefits
Salaries, Wages & Benefits	Reimbursed Exp-Enterprise
Contractuals & Utilities	Legal Contract
Contractuals & Utilities	Compliance Services
Contractuals & Utilities	Professional Contracts
Contractuals & Utilities	Service Contracts
Contractuals & Utilities	Engineering Services
Contractuals & Utilities	Audit Services
Contractuals & Utilities	Other Consulting
Contractuals & Utilities	Instruction Services
Contractuals & Utilities	Grants and Services
Contractuals & Utilities	Detention Center
Contractuals & Utilities	Subsidy Payments
Contractuals & Utilities	Reim. Share of Sales
Contractuals & Utilities	Chemicals Service
Contractuals & Utilities	Gas
Contractuals & Utilities	Water
Contractuals & Utilities	Electric
Contractuals & Utilities	Solar Electricity
Contractuals & Utilities	Communication
Contractuals & Utilities	Landfill Tip Fees
Contractuals & Utilities	Solid Waste Disposal
Repairs & Maintenance	Rep and Maint Build/Struct
Repairs & Maintenance	Rep and Maint System Equip
Repairs & Maintenance	Rep & Maint Grounds/Rd
Repairs & Maintenance	Rep & Maint Furn/Fix/Equip
Repairs & Maintenance	Rep & Maint Machin & Equip
Repairs & Maintenance	Rep & Maint Vehicles
Repairs & Maintenance	Rep & Maint Vehicles < 1.5
Repairs & Maintenance	Rep & Maint Vehicles > 1.5
Repairs & Maintenance	P/Y Encumb Pd. Rep & Maint
Supplies	Supplies
Supplies	Office Supplies
Supplies	Operating Supplies
Supplies	Ambulance Medical
Supplies	Ambulance Pharm.
Supplies	Safety Supplies
Supplies	Food
Supplies	Uniform Clothing & Linen
Supplies	Software
Supplies	Books/Subscrpts/Periodicals

Supplies	Software Subscriptions
Supplies	Book Aquisition
Supplies	Vehicles
Supplies	Auto Parts
Supplies	Tires
Supplies	Fuel
Supplies	Gasoline
Supplies	Diesel
Supplies	Alternative Fuels
Supplies	Compressed Natural Gas
Supplies	P/Y Encumb Pd-Supplies
Insurance	Fleet & Physical Damage
Insurance	Fleet & Physical Subrogation
Insurance	Gen Liab Dept Assessment
Insurance	Benefits Dept. Assessments
Insurance	Gen Liab-Third Party Admin
Insurance	Life Ins Premium
Insurance	Bond Expense
Insurance	Police Prop Liability
Insurance	EMT Med Malpractice
Insurance	Volunteer Firemen
Insurance	Property Coverage
Insurance	Medical Claims Insurance
Insurance	SPC Excess Insurance
Insurance	Aggregate Excess Insurance
Insurance	K-9 Liability
Insurance	Subsequent Injury Assessment
Insurance	Misc. Insurance Prem
Insurance	Employee Prem Refunds
Insurance	Claims/Paymts/Settlements
Insurance	PR Hacker Fraud
Insurance	PR Settlement
Insurance	Unemployment Claims Assmt
Insurance	Workmen's Comp Med Pmts
Insurance	Worker's comp indemnity
Insurance	W/C Restrict Duty
Insurance	Gen Liab Claims Paid
Insurance	Prescription Claims Paid
Insurance	Vision Claims Paid
Insurance	Dental Claims Paid
Insurance	Fleet & Phy Damage Claims Pa
Insurance	Fleet & Phy Subrog Claims Pa
Insurance	Property Claims Paid
Insurance	Police Claims Paid
Insurance	Worker's comp Settlement

Insurance	Gen Operation Settlement
Insurance	IBNR Claims Reserve Expense
Other Operating Costs	Budget Balancing
Other Operating Costs	Depreciation Expense
Other Operating Costs	Amortization Expense
Other Operating Costs	Bad Debt Expense
Other Operating Costs	Out of State Per Diem
Other Operating Costs	In State Per Diem
Other Operating Costs	Local Transportation
Other Operating Costs	Out of State Transportation
Other Operating Costs	In State Transportation
Other Operating Costs	Registration
Other Operating Costs	Postage and Mail Service
Other Operating Costs	Weapons Buyback Prog
Other Operating Costs	Employee Training/Tuition
Other Operating Costs	Penalty Expense
Other Operating Costs	Gross Receipt Taxes
Other Operating Costs	GRT Penalty & Interest
Other Operating Costs	Property Tax Admin Fees
Other Operating Costs	Excise Taxes (State & Federa
Other Operating Costs	Conservation Fees
Other Operating Costs	Utility Franchise Fee (to GF)
Other Operating Costs	Recording Fees
Other Operating Costs	Lien Placement
Other Operating Costs	Pmt in Lieu of Taxes
Other Operating Costs	W/C Admin Fee
Other Operating Costs	Health Admin Fee
Other Operating Costs	Credit Card Fees
Other Operating Costs	Processing Fees
Other Operating Costs	Bank Charges & Fees
Other Operating Costs	Print/Publish
Other Operating Costs	Advertising
Other Operating Costs	Dues
Other Operating Costs	AUDIT ONLY Misc Exp
Other Operating Costs	Purchases for Resale
Other Operating Costs	Water Rights
Other Operating Costs	Familiarization
Other Operating Costs	Misc Rentals
Other Operating Costs	Parking Space Rental
Other Operating Costs	Land/Building Rental
Other Operating Costs	Equipment/Machinery Rental
Other Operating Costs	Recognition
Other Operating Costs	Recruitment
Other Operating Costs	RecruitmentRecruitment-Moving Expense

Other Operating Costs	Physical
Other Operating Costs	Stipends
Other Operating Costs	Laundry and Dry Cleaning
Other Operating Costs	Svcs of other City Depts
Other Operating Costs	Miscellaneous Expenses
Other Operating Costs	BDD-Source of Supply
Other Operating Costs	PNM Maint-Source of Supply
Other Operating Costs	PNM Op-Pumping Exp
Other Operating Costs	PNM Maint-Pumping Exp
Other Operating Costs	PNM Op-Purification Exp
Other Operating Costs	PNM Maint-Purification Exp
Other Operating Costs	PNM Op-Transmission & DI
Other Operating Costs	PNM Maint-Transmission & DI
Other Operating Costs	PNM Op-Customer Acct
Other Operating Costs	PNM Op-Water Conservation
Other Operating Costs	PNM Op-GIS Conversion
Other Operating Costs	PNM Op-Safety Program
Other Operating Costs	PNM Op-Y2K Project
Other Operating Costs	PNM Op-Admin & General
Other Operating Costs	PNM Op-Operation Plan
Other Operating Costs	PNM Op-New Office Bldg
Other Operating Costs	Contingency (PY Enc Pd Oper)
Other Operating Costs	Small Tools & Equip <\$5K
Other Operating Costs	Furniture & Fixtures
Other Operating Costs	Library Acquisitions
Other Operating Costs	Inventory Exempt
Other Operating Costs	Remodeling & Replacement
Other Operating Costs	Data processing
Capital Purchases	Water Rights Acquisition
Capital Purchases	Land Acquisition
Capital Purchases	Improv to Lnd othr than Bldg
Capital Purchases	Sewer Lines
Capital Purchases	Building & Structures
Capital Purchases	Infrastructure
Capital Purchases	Equipment & Machinery
Capital Purchases	System Equipment
Capital Purchases	Furniture & Fixtures
Capital Purchases	Lease Purchases
Capital Purchases	Data Processing
Capital Purchases	Software (capitalized)
Capital Purchases	Vehicles < 1.5
Capital Purchases	Vehicles > 1.5
Capital Purchases	Library Acquisitions
Capital Purchases	Land Acquisition
Capital Purchases	Improv to Ind othr than Bldg

Capital Purchases	Building & Structures
Capital Purchases	Lease Purchase
Capital Purchases	Infrastructure
Capital Purchases	WIP Land Costs
Capital Purchases	WIP Start-up Project
Capital Purchases	WIP Design
Capital Purchases	WIP Construction
Debt Service	Debt Service Principal
Debt Service	Debt Service Interest
Debt Service	Issuance Costs-Amortization
Debt Service	Unredeemed Bonds
Debt Service	Unredeemed Coupons
Debt Service	Lease Commitment-principal
Debt Service	Lease Commitment-interest
Debt Service	P/Y Encumb Pd-Debt Service