

## **FINANCE AND ADMINISTRATIVE SERVICES**

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The Finance and Administrative Services Department provides internal services including accounting, information technology, purchasing, mail and copy service, risk management, cash management and investment and citywide fleet services. The Department also provides tourism management services and citywide call center services.

### **MISSION**

The Finance and Administrative Services Department seeks to provide timely, accurate and relevant financial information to departments, provide innovative business solutions and protect city resources.

### **FISCAL YEAR 2006 HIGHLIGHTS**

#### General Fund

The proposed FY/06 General Fund appropriation is \$2.7 million more than the approved FY/05 level.

Annualized funding for existing staff and the addition of 31 positions for the citizen services 311 call center will result in an increase of \$2.0 million. The call center will provide the citizens of Albuquerque with a single point of access to a wide range of City services, as well as diverting non-emergency calls from 911.

The contract for the management of the Convention Center has decreased by \$430 thousand from the FY/05 level. However, there are other appropriations to the convention center. There is an appropriation of \$200 thousand for the pass through of liquor revenue to the contractor. This is offset by the receipt of \$200 thousand in revenue from the liquor vendor and has no impact on the General Fund. An additional \$100 thousand is appropriated to the convention center for capital improvements. As part of the contract the contractor provided us with a check for \$400 thousand in FY/04. These funds were appropriated midyear FY/05. This \$100 thousand represents the unspent portion of the FY/05 appropriation.

Other proposed additions to the General Fund budget are \$92.5 thousand in increased contractual services costs in accounting, \$75.9 thousand for GIS support in ISD and \$82 thousand for an increase in the property tax admin fee. The increase in the property tax admin fee is offset by additional revenues.

#### Lodgers' Tax Fund

The Lodgers' Tax Fund was moved from the CAO's office to Finance and Administrative Services in FY/05. There is a conservative 1% increase projected for Lodgers' Tax revenue. Fifty percent of the revenue is identified for promotions and 50% is identified for debt service. There is a slight increase in contracts for promotions due to the increased revenues. The debt service requires a General Fund Subsidy of \$150 thousand for FY/06. The subsidy was reduced significantly from the originally scheduled \$956 thousand for FY/06 due to a restructure of the debt in FY/05.

#### Hospitality Fee Fund

The Hospitality Fee Fund was established in Finance and Administrative Services in FY/05. The Hospitality Fee Fund

also reflects a 1% projected increase which translates into an increase in the amount available for promotions and debt service.

#### City/County Projects Fund

The City/County Projects Fund is increased by \$124 thousand to appropriate additional miscellaneous revenues received and interest earned in the last few years.

#### Risk Management Fund

There is a slight increase of \$216 thousand in the Risk Management Fund. This is a result of a \$196 thousand increase in the amount available for the Employee Health Center contract. This contract is up for bid and the City expects an increase in the contract amount. There is also a \$16 thousand increase for computer replacement. This will bring all of the computers in the Risk Management Fund up to date. The program strategies for Employee Health and Substance Abuse were combined in the Safety Office program strategy for FY/05.

#### Supplies Inventory Management Fund

The proposed budget for the Supplies Inventory Management Fund increases by \$72 thousand from the approved FY/05 budget primarily due to the increase in wages, benefits and indirect costs.

#### Fleet Management Fund

The Fleet Management Fund is moved from Public Works to Finance and Administrative Services for FY/06. There is an increase for the Fleet Management Fund of \$1.55 million. Fuel costs are anticipated to increase by \$1.25 million. The surcharge of \$110 thousand for the upgrade or repairs of the fuel management hardware and above ground storage tanks is appropriated. This surcharge has been accumulated over the last five years and will now be appropriated. There is also an appropriation of \$65 thousand for the replacement and upgrade of shop equipment.

#### Vehicle/Equipment Replacement Fund

There is a \$5.2 million appropriation for the replacement of vehicles and computers. \$2 million will be set aside for computer needs as identified by the Information Systems Committee (ISC). \$3.15 million will be used for the replacement of APD and other non public safety vehicles. There has been no appropriation in this fund for the non public safety fleet since FY/01. This is expected to bring down fuel and maintenance costs as the fleet is upgraded with more efficient vehicles.

#### Communications Management Fund

Overall, there is a decrease in Communications Management Fund of \$13 thousand from the approved FY/05 budget. Due to a decrease in the indirect rate the indirect costs have been reduced by \$98 thousand. Also, a one time early retirement was funded in FY/05 for \$29 thousand. This is no longer funded in FY/06. Funding is provided in the amount of \$65 thousand for a Wireless Systems Analyst. There is also a slight increase in funding of \$4 thousand as a permanent part time accounting support position is added. The total cost of this position is offset by a decrease in contractual services of \$18 thousand.

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(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>PROGRAM STRATEGY SUMMARY BY GOAL:</b>						
<b>GOAL 6: ECONOMIC VITALITY</b>						
<b>GENERAL FUND 110</b>						
Tourism/Convention Center	0	2,041	2,597	2,558	1,878	(680)
<b>LODGER'S TAX FUND - 220</b>						
Lodger's Promotion - 220	0	4,130	4,130	4,130	4,178	48
Trfr from Fund 220 to Fund 110	0	133	133	133	132	(1)
Trfr from Fund 220 to Fund 405	0	5,097	4,263	4,263	4,460	197
Total Lodger's Tax Fund - 220	0	9,360	8,526	8,526	8,770	244
<b>HOSPITALITY FEE FUND - 221</b>						
Lodger's Promotion - 221	0	786	786	786	856	70
Trfr from Fund 221 to Fund 405	0	786	786	786	856	70
Total Hospitality Fee Fund - 221	0	1,572	1,572	1,572	1,712	140
<b>TOTAL - GOAL 6</b>	<b>0</b>	<b>12,973</b>	<b>12,695</b>	<b>12,656</b>	<b>12,360</b>	<b>(296)</b>
<b>GOAL 8: GOVERNMENTAL EXCELLENCE AND EFFECTIVENESS</b>						
<b>GENERAL FUND - 110</b>						
Accounting	2,573	2,665	2,799	2,761	2,915	154
Citizen Services	0	1,453	1,453	1,037	3,626	2,589
Citywide Financial Support Services	446	585	585	585	667	82
Information Services	6,799	7,570	7,997	7,728	7,793	65
Information Services - CIP	77	327	327	257	334	77
Purchasing	951	1,071	1,071	1,024	1,098	74
Strategic Support	346	317	317	304	351	47
Treasury	1,333	1,358	1,358	1,325	1,402	77
Total General Fund - 110	12,525	15,346	15,907	15,021	18,186	3,165
<b>RISK MANAGEMENT FUND 705</b>						
Employee Health Services	237	0	0	0	0	0
Bonus Program	40	0	0	0	0	0
Safety Office	657	1,270	1,303	1,290	1,416	126
Substance Abuse Program	188	0	0	0	0	0
Tort and Other Claims	13,895	17,671	17,671	17,665	17,694	29
Workers' Compensation Claims	5,651	9,313	9,313	9,260	9,492	232
Transfer from Fund 705 to Fund 110	837	872	872	872	740	(132)
Total Risk Management Fund - 705	21,505	29,126	29,159	29,087	29,342	255
<b>SUPPLIES INVENTORY MANAGEMENT FUND 715</b>						
Bonus Program	12	0	0	0	0	0
Materials Management	449	496	496	494	552	58
Transfer from Fund 715 to Fund 110	168	178	178	178	194	16
Total Supplies Inventory Management Fund - 715	629	674	674	672	746	74
<b>FLEET MANAGEMENT FUND 725</b>						
Fleet Management	0	0	0	0	10,299	10,299
Transfer from Fund 725 to Fund 110	0	0	0	0	666	666
Total Fleet Management Fund - 725	0	0	0	0	10,965	10,965

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(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b><u>COMMUNICATIONS MANAGEMENT FUND 745</u></b>						
City Communications	913	1,037	1,095	1,055	1,122	67
Bonus Program	13	0	0	0	0	0
Transfer from Fund 745 to Fund 110	231	235	235	235	137	(98)
Total Communications Management Fund - 745	1,157	1,272	1,330	1,290	1,259	(31)
<b><u>CITY/COUNTY PROJECTS FUND 285</u></b>						
City/County Projects	32	91	91	91	215	124
Transfer from Fund 285 to Fund 110	182	82	82	82	82	0
Total City/County Projects Fund - 285	214	173	173	173	297	124
<b><u>VEHICLE/COMPUTER PROJECT FUND 730</u></b>						
Total Vehicle/Computer Projects - 730	75	2,000	2,000	2,000	5,153	3,153
<b>TOTAL - GOAL 8</b>	<b><u>36,104</u></b>	<b><u>48,591</u></b>	<b><u>49,243</u></b>	<b><u>48,243</u></b>	<b><u>65,948</u></b>	<b><u>17,705</u></b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>36,104</u></b>	<b><u>61,564</u></b>	<b><u>61,938</u></b>	<b><u>60,899</u></b>	<b><u>78,308</u></b>	<b><u>17,409</u></b>
<b>TOTAL FULL TIME POSITIONS</b>	<b>190</b>	<b>227</b>	<b>230</b>	<b>230</b>	<b>317</b>	<b>87</b>

## FINANCE AND ADMINISTRATIVE SERVICES

### LODGERS' TAX FUND 220 RESOURCES, APPROPRIATIONS AND UNRESTRICTED FUND BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	4	6	6	9	9	0
Taxes - Lodgers' Tax	8,730	8,526	8,526	8,526	8,611	85
Transfers from Other Funds	591	834	0	0	150	150
<b>Total Current Resources</b>	<b>9,325</b>	<b>9,366</b>	<b>8,532</b>	<b>8,535</b>	<b>8,770</b>	<b>235</b>
Beginning Fund Balance	969	1,019	1,019	1,019	1,028	9
<b>TOTAL RESOURCES</b>	<b>10,294</b>	<b>10,385</b>	<b>9,551</b>	<b>9,554</b>	<b>9,798</b>	<b>244</b>
<b>APPROPRIATIONS:</b>						
Operating Appropriation	4,327	4,130	4,130	4,130	4,178	48
Transfers to Other Funds	4,948	5,230	4,396	4,396	4,592	196
<b>TOTAL APPROPRIATIONS</b>	<b>9,275</b>	<b>9,360</b>	<b>8,526</b>	<b>8,526</b>	<b>8,770</b>	<b>244</b>
<b>FUND BALANCE PER CAFR</b>	<b>1,019</b>	<b>1,025</b>	<b>1,025</b>	<b>1,028</b>	<b>1,028</b>	<b>0</b>
ADJUSTMENTS TO FUND BALANCE	(1)	(1)	(1)	0	0	0
<b>AVAILABLE FUND BALANCE</b>	<b>1,018</b>	<b>1,024</b>	<b>1,024</b>	<b>1,028</b>	<b>1,028</b>	<b>0</b>

### HOSPITALITY FEE FUND 221 RESOURCES, APPROPRIATIONS AND UNRESTRICTED FUND BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	0	0	0	2	0	(2)
Taxes - Lodgers' Tax	0	1,704	1,704	1,704	1,722	18
<b>Total Current Resources</b>	<b>0</b>	<b>1,704</b>	<b>1,704</b>	<b>1,706</b>	<b>1,722</b>	<b>16</b>
Beginning Fund Balance	0	0	0	0	134	134
<b>TOTAL RESOURCES</b>	<b>0</b>	<b>1,704</b>	<b>1,704</b>	<b>1,706</b>	<b>1,856</b>	<b>150</b>
<b>APPROPRIATIONS:</b>						
Operating Appropriation	0	786	786	786	856	70
Transfers to Other Funds	0	786	786	786	856	70
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>1,572</b>	<b>1,572</b>	<b>1,572</b>	<b>1,712</b>	<b>140</b>
<b>FUND BALANCE PER CAFR</b>	<b>0</b>	<b>132</b>	<b>132</b>	<b>134</b>	<b>144</b>	<b>10</b>
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
<b>AVAILABLE FUND BALANCE</b>	<b>0</b>	<b>132</b>	<b>132</b>	<b>134</b>	<b>144</b>	<b>10</b>

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### CITY COUNTY PROJECTS FUND - 285 RESOURCES, APPROPRIATIONS AND UNRESTRICTED FUND BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenue	2	0	0	0	0	0
Information Systems Services Revenue	190	173	173	173	173	0
Total Current Resources	192	173	173	173	173	0
Beginning Fund Balance	205	184	184	184	184	0
<b>TOTAL RESOURCES</b>	<b>397</b>	<b>357</b>	<b>357</b>	<b>357</b>	<b>357</b>	<b>0</b>
<b>APPROPRIATIONS:</b>						
City/County Projects	31	91	91	91	215	124
Transfer to General Fund - 110	182	82	82	82	82	0
<b>TOTAL APPROPRIATIONS</b>	<b>213</b>	<b>173</b>	<b>173</b>	<b>173</b>	<b>297</b>	<b>124</b>
<b>FUND BALANCE PER CAFR</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>60</b>	<b>(124)</b>
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
<b>AVAILABLE FUND BALANCE</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>60</b>	<b>(124)</b>

### RISK MANAGEMENT FUND - 705 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	292	500	500	812	500	(312)
Internal Service Revenues	28,661	32,159	32,240	32,239	36,327	4,088
Total Current Resources	28,953	32,659	32,740	33,051	36,827	3,776
Beginning Working Capital Balance	14,935	15,219	15,219	15,219	18,598	3,379
<b>TOTAL RESOURCES</b>	<b>43,888</b>	<b>47,878</b>	<b>47,959</b>	<b>48,270</b>	<b>55,425</b>	<b>7,155</b>
<b>APPROPRIATIONS:</b>						
Internal Service Operations	21,072	28,769	28,883	28,800	29,238	438
Transfer to General Fund - 110	837	872	872	872	740	(132)
<b>TOTAL APPROPRIATIONS</b>	<b>21,909</b>	<b>29,641</b>	<b>29,755</b>	<b>29,672</b>	<b>29,978</b>	<b>306</b>
ADJUSTMENTS TO WORKING CAPITAL	(6,760)	0	0	0	0	0
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>15,219</b>	<b>18,237</b>	<b>18,204</b>	<b>18,598</b>	<b>25,447</b>	<b>6,849</b>

## FINANCE AND ADMINISTRATIVE SERVICES

### SUPPLIES INVENTORY MANAGEMENT FUND - 715 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	15	24	24	22	19	(3)
Internal Service Revenues	678	600	600	600	570	(30)
Total Current Resources	693	624	624	622	589	(33)
Beginning Working Capital Balance	382	352	352	352	302	(50)
<b>TOTAL RESOURCES</b>	<b>1,075</b>	<b>976</b>	<b>976</b>	<b>974</b>	<b>891</b>	<b>(83)</b>
<b>APPROPRIATIONS:</b>						
Internal Service Operations	461	496	496	494	552	58
Transfer to General Fund - 110	168	178	178	178	194	16
<b>TOTAL APPROPRIATIONS</b>	<b>629</b>	<b>674</b>	<b>674</b>	<b>672</b>	<b>746</b>	<b>74</b>
ADJUSTMENTS TO WORKING CAPITAL	(94)	0	0	0	0	0
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>352</b>	<b>302</b>	<b>302</b>	<b>302</b>	<b>145</b>	<b>(157)</b>

### FLEET MANAGEMENT FUND - 725 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	12	10	10	28	10	(18)
Transfer from General Fund - 110	74	0	0	0	0	0
Charges for Services	101	100	100	66	65	(1)
Internal Service Revenues	9,622	9,242	9,242	10,362	10,711	349
Total Current Resources	9,809	9,352	9,352	10,456	10,786	330
Beginning Working Capital Balance	424	725	725	725	887	162
<b>TOTAL RESOURCES</b>	<b>10,233</b>	<b>10,077</b>	<b>10,077</b>	<b>11,181</b>	<b>11,673</b>	<b>492</b>
<b>APPROPRIATIONS:</b>						
Fleet Management Operations	8,774	8,701	9,726	9,584	10,299	715
Bonus Program	72	0	0	0	0	0
Transfer to General Fund - 110	705	710	710	710	666	(44)
<b>TOTAL APPROPRIATIONS</b>	<b>9,551</b>	<b>9,411</b>	<b>10,436</b>	<b>10,294</b>	<b>10,965</b>	<b>671</b>
ADJUSTMENT TO WORKING CAPITAL	43	0	0	0	0	0
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>725</b>	<b>666</b>	<b>(359)</b>	<b>887</b>	<b>708</b>	<b>(179)</b>

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### VEHICLE/COMPUTER PROJECT FUND 730 RESOURCES, APPROPRIATIONS AND FUND BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	179	0	0	0	0	0
Charges for Services-Replacement	0	0	0	0	0	0
Interfund Revenue-Purchases	0	2,000	2,000	2,000	3,953	1,953
<b>Total Current Resources</b>	<b>179</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>3,953</b>	<b>1,953</b>
Beginning Fund Balance	1,179	1,283	1,283	1,283	1,283	0
<b>TOTAL RESOURCES</b>	<b>1,358</b>	<b>3,283</b>	<b>3,283</b>	<b>3,283</b>	<b>5,236</b>	<b>1,953</b>
<b>APPROPRIATIONS:</b>						
Internal Service Operations:						
Computer Projects	8	2,000	2,000	2,000	2,000	0
Vehicle Projects	67	0	0	0	3,153	3,153
<b>TOTAL APPROPRIATIONS</b>	<b>75</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>5,153</b>	<b>3,153</b>
<b>FUND BALANCE PER CAFR</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>83</b>	<b>(1,200)</b>
ADJUSTMENT TO FUND BALANCE	0	0	0	0	0	0
<b>AVAILABLE FUND BALANCE</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>83</b>	<b>(1,200)</b>

### COMMUNICATIONS MANAGEMENT FUND - 745 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	ACTUAL FY/04	ORIGINAL BUDGET FY/05	REVISED BUDGET FY/05	ESTIMATED ACTUAL FY/05	PROPOSED BUDGET FY/06	PROP 06/ EST ACT 05 CHG
<b>RESOURCES:</b>						
Miscellaneous Revenues	8	0	0	10	0	(10)
Internal Service Revenues	1,225	1,215	1,215	1,215	1,123	(92)
<b>Total Current Resources</b>	<b>1,233</b>	<b>1,215</b>	<b>1,215</b>	<b>1,225</b>	<b>1,123</b>	<b>(102)</b>
Beginning Working Capital Balance	239	309	309	309	244	(65)
<b>TOTAL RESOURCES</b>	<b>1,472</b>	<b>1,524</b>	<b>1,524</b>	<b>1,534</b>	<b>1,367</b>	<b>(167)</b>
<b>APPROPRIATIONS:</b>						
Internal Service Operations	926	1,037	1,095	1,055	1,122	67
Transfer to General Fund - 110	231	235	235	235	137	(98)
<b>TOTAL APPROPRIATIONS</b>	<b>1,157</b>	<b>1,272</b>	<b>1,330</b>	<b>1,290</b>	<b>1,259</b>	<b>(31)</b>
TOTAL ADJUSTMENTS	(6)	0	0	0	0	0
<b>ENDING WORKING CAPITAL BALANCE</b>	<b>309</b>	<b>252</b>	<b>194</b>	<b>244</b>	<b>108</b>	<b>(136)</b>