

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year ended June 30, 2005

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes:				
Current property tax	\$ 23,994,000	\$ 24,670,000	\$ 25,304,885	\$ 634,885
Delinquent property tax	1,052,000	740,000	848,252	108,252
Franchise taxes:				
Telephone	3,995,000	3,565,000	3,332,028	(232,972)
Electric	5,904,000	5,904,000	5,728,200	(175,800)
Gas	3,449,000	4,388,000	4,686,513	298,513
Cable television	3,367,000	3,367,000	3,421,843	54,843
New Mexico Utility	184,000	220,000	207,281	(12,719)
Telecommunications	524,000	674,000	577,191	(96,809)
Payments in lieu of Taxes	5,144,000	4,927,000	4,769,764	(157,236)
Gross receipts tax-local option	<u>128,037,000</u>	<u>133,565,000</u>	<u>134,935,916</u>	<u>1,370,916</u>
Total taxes	<u>175,650,000</u>	<u>182,020,000</u>	<u>183,811,873</u>	<u>1,791,873</u>
Licenses and permits:				
Liquor licenses	216,000	214,000	189,665	(24,335)
Building permits	3,585,000	4,068,000	5,034,048	966,048
Plumbing/mechanical permits	1,615,000	1,588,000	1,764,817	176,817
Electrical/refrigeration permits	1,170,000	1,082,000	1,181,306	99,306
Plan checking permits	2,600,000	2,670,000	3,543,263	873,263
Flood plain certification	173,000	346,000	293,736	(52,264)
Reroofing permits	34,000	32,000	92,198	60,198
Restaurant inspections	551,000	560,000	631,260	71,260
Food retailers inspections	135,000	110,000	171,465	61,465
Swimming pool inspections	120,000	120,000	129,815	9,815
Animal licenses	250,000	275,000	353,871	78,871
Right of way usage permits	140,000	176,000	158,810	(17,190)
Loading zone permits	9,000	-	12,138	12,138
Solicitation permits	6,000	6,000	7,475	1,475
Business registration fees	1,240,000	1,200,000	1,237,264	37,264
Other licenses and permits	<u>173,000</u>	<u>178,000</u>	<u>224,757</u>	<u>46,757</u>
Total licenses and permits	<u>12,017,000</u>	<u>12,625,000</u>	<u>15,025,888</u>	<u>2,400,888</u>
Intergovernmental:				
State shared:				
Gross receipts tax	154,006,000	160,782,000	162,583,140	1,801,140
Cigarette tax	612,000	580,000	552,224	(27,776)
Motor vehicle license distribution	1,428,000	1,331,000	1,426,523	95,523
Municipal road - gas tax	2,497,000	2,300,000	2,360,979	60,979
DWI Fines	515,000	400,000	451,090	51,090
Grants:				
Other	-	143,000	144,691	1,691
Local administered grants:				
Bernalillo County-shared operations	<u>279,000</u>	<u>359,000</u>	<u>331,914</u>	<u>(27,086)</u>
Total intergovernmental	<u>159,337,000</u>	<u>165,895,000</u>	<u>167,850,561</u>	<u>1,955,561</u>

The accompanying notes are an integral part of these financial statements

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues (continued):				
Charges for services:				
General government:				
Photocopying	185,000	153,000	145,081	(7,919)
Engineering fees	1,100,000	1,600,000	2,092,795	492,795
Filing of plats and subdivisions	332,000	432,000	476,632	44,632
Sign fees	53,000	84,000	107,749	23,749
Zoning fence permit fees	146,000	203,000	246,536	43,536
Sale of maps and publications	31,000	5,000	16,420	11,420
Records search fees	290,000	350,000	563,141	213,141
Jury duty and witness fees	13,000	13,000	4,163	(8,837)
Planning services	38,000	32,000	36,165	4,165
Vendor registration fees	20,000	20,000	17,220	(2,780)
Shooting range fees	180,000	220,000	216,077	(3,923)
Grounds maintenance	521,000	521,000	520,987	(13)
Office services	35,000	35,000	36,518	1,518
Real property services	70,000	70,000	63,432	(6,568)
Material testing lab	-	-	16,152	16,152
Engineering inspections	100,000	100,000	180,551	80,551
Engineering surveying	5,000	5,000	5,733	733
Legal services	2,567,000	2,114,000	1,985,684	(128,316)
Administrative fees	43,000	88,000	100,016	12,016
Administrative charges to other funds	23,780,000	23,669,000	22,914,899	(754,101)
Other	740,000	785,000	812,476	27,476
Public safety:				
Police services	2,175,000	2,050,000	2,450,734	400,734
Fire services	282,000	308,000	380,599	72,599
Culture and recreation:				
Community centers	32,000	32,000	25,673	(6,327)
Swimming pools	500,000	500,000	510,081	10,081
Outdoor recreation fees	-	-	2,119	2,119
Sports programs	576,000	576,000	438,646	(137,354)
Other recreation charges	271,000	251,000	252,827	1,827
Tournament/field rental	33,000	33,000	39,472	6,472
Latch key program	820,000	770,000	766,191	(3,809)
Extended care fees	42,000	42,000	44,843	2,843
Special events	6,000	5,000	3,307	(1,693)
Special events parking	-	-	579	579
Museum charges	102,000	85,000	101,963	16,963
Zoo admissions	1,829,000	1,829,000	1,754,100	(74,900)
Other zoo charges	51,000	51,000	86,992	35,992
Albuquerque aquarium and gardens	986,000	986,000	1,064,347	78,347
Convention center	-	-	196,591	196,591
Facilities concessions	15,000	172,000	139,089	(32,911)
Library services	1,380,000	1,164,000	1,148,331	(15,669)
Cultural affairs	25,000	30,000	39,619	9,619

The accompanying notes are an integral part of these financial statements

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues (continued):				
Charges for services (continued):				
Highways and streets:				
Compaction tests	180,000	170,000	161,092	(8,908)
Excavation permits	425,000	360,000	367,936	7,936
Other street division charges	489,000	434,000	437,082	3,082
Health:				
Animal control charges	351,000	400,000	749,094	349,094
Human services:				
Meal programs	160,000	160,000	157,084	(2,916)
Memberships	94,000	94,000	131,219	37,219
Coffee	14,000	14,000	16,034	2,034
Dances	33,000	32,000	42,516	10,516
DSA Route #2	-	28,000	16,373	(11,627)
Other	20,000	19,000	26,939	7,939
Total charges for services	<u>41,140,000</u>	<u>41,094,000</u>	<u>42,109,899</u>	<u>1,015,899</u>
Fines and forfeits:				
Air quality penalties	5,000	91,000	159,120	68,120
Total fines and forfeits	<u>5,000</u>	<u>91,000</u>	<u>159,120</u>	<u>68,120</u>
Interest:				
Interest on investments	1,900,000	1,500,000	1,590,015	90,015
Miscellaneous:				
Rental of City property	180,000	140,000	140,755	755
Community center rentals	228,000	270,000	288,440	18,440
Revenue sharing agreement	-	-	10,827	10,827
Sales of real property	30,000	-	129,811	129,811
Collections from property damage	-	-	2,465	2,465
Contributions and donations	80,000	20,000	21,571	1,571
Cash overages and shortages, net	-	-	110	110
Cash discounts earned	52,000	-	63,202	63,202
Other miscellaneous	42,000	300,000	130,004	(169,996)
Total miscellaneous	<u>612,000</u>	<u>730,000</u>	<u>787,185</u>	<u>57,185</u>
Total revenues	<u>390,661,000</u>	<u>403,955,000</u>	<u>411,334,541</u>	<u>7,379,541</u>

The accompanying notes are an integral part of these financial statements

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures:				
Current:				
General government:				
Accounting	2,665,000	2,799,000	2,676,709	122,291
Chief Administrative Officer	1,713,000	1,713,000	1,579,821	133,179
City buildings	6,266,000	6,292,000	6,164,542	127,458
City wide financial support	585,000	585,000	517,499	67,501
City/County building rental	2,789,000	2,789,000	2,789,000	-
Community revitalization	1,508,000	1,708,000	1,293,747	414,253
Compensation in lieu of sick leave	350,000	350,000	238,331	111,669
Council services	1,891,000	2,572,500	1,810,825	761,675
Design - municipal devlp	579,000	579,000	493,020	85,980
Design recovered - municipal devlp	2,413,792	2,413,792	2,203,160	210,632
Design recovery storm	2,675,208	2,675,208	2,412,060	263,148
DFAS - Strategic support	317,000	317,000	285,329	31,671
Dues and memberships	542,000	542,000	475,981	66,019
Early retirement	5,500,000	6,700,000	6,699,127	873
Economic development	50,000	50,000	50,000	-
Information systems	7,570,000	7,997,000	7,759,686	237,314
International trade	238,000	238,000	211,878	26,122
ISD CIP funded	327,000	327,000	244,495	82,505
Water utility	-	927,922	927,922	-
Legal services	4,861,000	4,928,000	4,603,020	324,980
Legislative coordinator	224,000	224,000	226,500	(2,500)
Mayor's office	728,000	728,000	592,396	135,604
Municipal devlp - Strategic support	1,195,000	1,197,000	1,105,681	91,319
Office of city clerk	1,273,000	1,323,000	1,262,501	60,499
Office of economic development	837,000	1,050,000	951,199	98,801
Office of internal audit	1,185,000	1,189,000	674,489	514,511
Office of management and budget	1,250,000	1,250,000	1,087,404	162,596
Personnel services	2,171,000	2,195,000	2,141,382	53,618
Planning - Strategic support	956,000	956,000	934,709	21,291
Plaza del Sol building	1,108,000	1,108,000	1,108,000	-
Purchasing	1,071,000	1,071,000	1,010,834	60,166
Real property	487,000	487,000	453,428	33,572
Risk five year recovery plan	1,494,000	1,494,000	1,494,000	-
Treasury	1,358,000	1,358,000	1,263,165	94,835
Safe city strike force	899,000	899,000	871,069	27,931
Total general government	<u>59,076,000</u>	<u>63,032,422</u>	<u>58,612,909</u>	<u>4,419,513</u>

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public safety:				
Police Department:				
Central support services	28,332,000	28,732,000	28,366,567	365,433
Investigative services	20,146,000	20,146,000	19,318,869	827,131
Neighborhood Policing	58,954,000	58,653,000	57,505,383	1,147,617
Off duty police overtime	1,072,000	1,072,000	1,060,766	11,234
Fire Department:				
AFD headquarters	2,461,000	2,461,000	2,036,105	424,895
Dispatch	2,590,000	2,590,000	2,570,216	19,784
Fire dept/CIP funded employees	92,000	92,000	161,641	(69,641)
Fire dept/technical services	448,000	448,000	430,881	17,119
Fire prevention/fire marshal's office	3,159,000	3,159,000	3,153,021	5,979
Fire suppression	42,312,000	42,312,000	41,919,479	392,521
Fire training and safety	2,285,000	2,287,000	2,140,693	146,307
Logistics	4,910,000	4,910,000	4,404,319	505,681
Paramedic rescue	-	-	62,488	(62,488)
Total public safety	<u>166,761,000</u>	<u>166,862,000</u>	<u>163,130,428</u>	<u>3,731,572</u>
Culture and recreation:				
Biological park	9,861,000	9,866,000	9,848,603	17,397
CIP Biopark	1,945,000	1,945,000	1,482,603	462,397
CIP library	49,000	49,000	50,755	(1,755)
Citizen Services	1,453,000	1,453,000	807,196	645,804
Community events	2,127,000	2,727,000	2,375,028	351,972
Convention center	-	-	-	-
Explora Science Center	1,300,000	1,300,000	1,301,969	(1,969)
Museum	3,992,000	4,092,000	3,980,969	111,031
Quality parks & trails system	-	-	-	-
Strategic support - CS	1,026,000	1,026,000	1,021,108	4,892
Strategic support - Senior Affairs	1,312,000	1,320,000	1,182,081	137,919
Strategic support - PR	956,000	956,000	883,397	72,603
Parks land management	12,080,000	12,096,000	11,868,928	227,072
Promote safe use of firearms	292,000	292,000	289,646	2,354
Provide community recreation	6,160,000	6,311,000	6,078,783	232,217
Provide quality recreation	3,945,000	4,176,000	3,970,415	205,585
Public library	9,779,000	9,779,000	9,773,250	5,750
Tourism - convention center	2,041,000	2,597,000	2,308,243	288,757
Special events parking	19,000	19,000	18,975	25
Total culture and recreation	<u>58,337,000</u>	<u>60,004,000</u>	<u>57,241,949</u>	<u>2,762,051</u>
Public works:				
Code administration	2,622,000	2,622,000	2,567,743	54,257
Construction management	2,314,000	2,314,000	2,221,509	92,491
Strategic support	200,000	200,000	84,480	115,520
Street CIP trans infrastructure tx	1,945,000	1,945,000	1,778,117	166,883
Storm drainage/maintenance	1,925,000	1,925,000	1,791,861	133,139
Total public works	<u>9,006,000</u>	<u>9,006,000</u>	<u>8,443,710</u>	<u>562,290</u>
Highways and streets:				
GF street services	9,886,000	9,986,000	9,817,193	168,807
Total highways and streets	<u>9,886,000</u>	<u>9,986,000</u>	<u>9,817,193</u>	<u>168,807</u>

The accompanying notes are an integral part of these financial statements

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Year ended June 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures (continued):				
Current (continued):				
Health:				
Animal services	5,283,000	5,783,000	5,497,447	285,553
Bio disease management	364,000	364,000	317,279	46,721
Clean city section	-	-	-	-
Consumer protection	1,004,000	1,004,000	955,322	48,678
Environmental services	1,380,000	1,380,000	1,242,076	137,924
Program support	357,000	720,000	686,776	33,224
Total health	<u>8,388,000</u>	<u>9,251,000</u>	<u>8,698,900</u>	<u>552,100</u>
Human services:				
Access to basic services	118,000	118,000	99,236	18,764
Develop affordable housing	75,000	75,000	73,995	1,005
Development process & policy	6,179,000	6,179,000	5,975,796	203,204
Plan and coordinate	2,123,000	2,123,000	2,084,091	38,909
Long-range planning	1,258,000	1,351,700	1,169,846	181,854
Offer health & social services	2,499,000	2,500,000	2,243,286	256,714
Partner with public education	5,249,000	5,248,000	4,492,098	755,902
Prevent and reduce youth gangs	1,223,000	1,223,000	1,165,188	57,812
Prevent neighborhood deterioration	48,000	48,000	47,000	1,000
Provide early childhood education	4,947,000	4,947,000	4,329,667	617,333
Provide emergency shelter	163,000	823,000	812,567	10,433
Provide mental health	2,195,000	2,355,000	1,186,898	1,168,102
Provide transitional housing	164,000	164,000	151,350	12,650
Substance abuse treatment/prevention	5,328,000	5,328,000	4,755,256	572,744
Supportive services to homeless	212,000	212,000	179,677	32,323
Train lower income persons	204,000	204,000	166,341	37,659
Well-being	3,072,000	3,072,000	2,971,114	100,886
Total human services	<u>35,057,000</u>	<u>35,970,700</u>	<u>31,903,406</u>	<u>4,067,294</u>
Total expenditures	<u>346,511,000</u>	<u>354,112,122</u>	<u>337,848,495</u>	<u>16,263,627</u>
Excess (deficiency) of revenues over expenditures	<u>44,150,000</u>	<u>49,842,878</u>	<u>73,486,046</u>	<u>23,643,168</u>
Other financing sources (uses):				
Transfers in	2,463,000	2,463,000	2,471,937	8,937
Transfers out	(55,292,000)	(55,566,000)	(55,320,250)	(245,750)
Total other financing sources and uses	<u>(52,829,000)</u>	<u>(53,103,000)</u>	<u>(52,848,313)</u>	<u>(236,813)</u>
Net change in fund balance	(8,679,000)	(3,260,122)	20,637,733	23,406,355
Fund balance, July 1	<u>64,786,282</u>	<u>64,786,282</u>	<u>64,786,282</u>	-
Fund balance, June 30	<u>\$ 56,107,282</u>	<u>\$ 61,526,160</u>	<u>\$ 85,424,015</u>	<u>\$ 23,406,355</u>

The accompanying notes are an integral part of these financial statements