

**SECTION 13: FINES AND  
FORFEITURES**

**FINES AND FORFEITURES**  
**Police Forfeitures**

REVENUE ACCOUNT #: 453001

AUTHORITY: Federal Controlled Substance Act 21 U.S.C. 881; New Mexico  
Controlled Substances Act, Section 31\_12\_8 NMSA 1978

RESPONSIBLE ACTIVITY: Police Department

ACTIVITY #: 7000110

LAST REVIEW: 1999

DESCRIPTION: The Federal Controlled Substance Act of 1984 requires the equitable transfer to state and local law enforcement agencies of forfeited property in proportion to the agency's contribution to its seizure. Determination of the amount to be transferred is determined by the Attorney General. Local law enforcement agencies that have participated in narcotics or other law enforcement activities that have resulted in forfeited property under the Act must file a written claim within 30 days following seizure and indicate their intended use for the property. Forfeited property is transferred to the local government on the condition that it be credited to the budget of that agency that directly participated in the seizure. It can only be used for law enforcement purposes, and is subject to certain other restrictions (e.g., the money cannot be used for salaries).

Some restrictions also apply when the City receives police forfeitures under the New Mexico Controlled Substances Act. That Act provides for the transfer to a municipality of property seized by the municipality's law enforcement agency in the process of prosecuting controlled substances violations. Section 30\_31\_35 deals explicitly with the disposition of forfeited property by the law enforcement agency seizing it:

When the property is forfeited under the Controlled Substances Act, the law enforcement agency seizing it shall:

- (1) sell that which is not required to be destroyed by law. The proceeds shall revert to the general fund of the state, county or municipality as the case may be;
- (2) take custody of the property for the use by law enforcement agencies in the enforcement of the Controlled Substances Act or remove it for disposition in accordance with law.

A footnote gives a 1977 Attorney General Opinion (No. 77\_14) to the effect that "moneys or other properties do not have to revert to the general fund provided the moneys or other properties are used by law enforcement agencies in the enforcement of the Controlled Substances Act."

Starting in FY/89, all forfeiture revenues from properties seized under either the federal or the state law on controlled substances are placed in the Law Enforcement Fund 280. The revenue placed in Fund 280 can only be used for law enforcement activities. While no properties seized under the federal nor the state law regarding controlled substances now come into the General Fund, the forfeiture account is still used for the deposit of unclaimed evidence money.

RATIONALE: It is the intent of both the Federal and the State laws that funds confiscated in the above manner be expended on law enforcement activities directed at eliminating the illegal drug traffic.

CURRENT SCHEDULE: N/A

RECENT HISTORY OF RATE CHANGE: Before the passage of a Constitutional

amendment in 1986, all property seized in the course of drug enforcement under New Mexico law went into the Common School Fund. Effective December, 1987, police forfeitures received by the City will go into a special revenue fund for use on law enforcement, specifically drug enforcement, activities. No further police forfeiture monies will come into the General Fund under this revenue account.

REVENUES :

FY/85.....	\$	0
FY/86.....		131,849
FY/87.....		13,444
FY/88.....		78,636*
FY/89.....		45,274
FY/90.....		0
FY/91.....		0
FY/92.....		25,227
FY/93.....		(2,230)
FY/94.....		(2,068)
FY/95.....		32,709
FY/96.....		0
FY/97.....		0
	FY/98	0

\* Starting mid\_year FY/88, all forfeitures under the state or federal laws dealing with controlled substances are to be placed in the Law Enforcement Fund 280.

**FINES AND FORFEITURES**  
**Uncontested Parking Fines**

REVENUE ACCOUNT #: 453003 (ACCOUNT NO LONGER ACTIVE SINCE 1994)

AUTHORITY: Section 34\_8A\_3 NMSA 1978, as amended by the 1987 Legislature (SB 264); City Ordinances, Article 5, Chapter 9, Section 21, as amended by Enactment No. 65\_1974 and by Enactment No. 45\_1989

RESPONSIBLE ACTIVITY: Treasury, Parking Control

ACTIVITY #: 5145000

LAST REVIEW: 1989, 1993, 97

DESCRIPTION: The Police Department issues and processes parking citations. The Department of Finance, Treasury Division is responsible for the collection of revenues from fines and penalties and for formal notification of the Metropolitan Court of individuals subject to issuance of warrants for failure to pay parking citations. Individuals not contesting a parking ticket have five days within which to pay; after the fifth day the fine is doubled. After the fifteenth day the violation is turned over to the City Metropolitan Court and the fine is tripled unless the person cited initiated court proceeding to answer the charges within five days of the issuance of the citation. The Metropolitan Court pays the City the \$1.00 administration fee for all contested and uncontested parking violations. The administration fee is deposited into revenue account # 441011.

RATIONALE: Parking fines are imposed to control parking, and thereby provide access as needed \_\_ for customers, for residents and their guests, for delivery vehicles, etc \_\_ and improve traffic flow. The revenues the City receives from uncontested parking fines cover administrative costs associated with processing parking tickets and provide additional incentive for vigorous enforcement. The increased fines imposed by O\_107 were designed to provide a greater deterrent to parking abuses particularly in the downtown area. The higher fines and non-payment penalties should generate additional revenue, which will be used to finance installation of an automated ticketing system as well as to expand the number of parking controllers and improve parking signs in the downtown area.

CURRENT SCHEDULE: Below are the charges (including Administration Fees) made by the Police Department for parking violations:

Meter Violation	\$10.00
Overtime Parking	10.00
Improper Use of Metered Space	10.00
Handicapped Parking	100.00
Wrong Side of Street	20.00
Stopping, Standing or Parking in a Prohibited Place	20.00
Double Parking	20.00
Improper Use of Curb Loading Zone	20.00
No Parking (Certain Hours)	20.00
Parking at a Yellow Curb	20.00
Parking in Front of a Fire Hydrant	20.00
Parking in a Fire Lane	20.00
All Parking Violations at International Airport	20.00
Other Parking Violations	20.00

RECENT HISTORY OF RATE CHANGE:

Metropolitan Court used to process all parking citations and collect all the revenue, which went to the State's General Fund. To provide the City with an incentive for vigorous enforcement of its parking ordinance, the 1986 Legislature gave the City authority to impose a \$1 administrative fee on top of those parking fines already in effect. On July 1, 1986, all charges for parking violations increased by the \$1.00 administrative fee. At this time the charge for unauthorized parking in a handicapped zone was also increased by \$20.00. Pursuant to a law passed by the 1987 Legislature, the City took over the initial processing of parking tickets in the fall of 1987, and is allowed to keep any uncontested parking fines, as well as the \$1 administrative fee on both contested and uncontested parking tickets. In June, 1989, as a result of O\_107, Enactment Number 45\_1989, the actual fines were increased 100% to the present rates.

ACTIVITY LEVELS: The number of parking violations for which the Police Department hands out citations is roughly 8,000 a month.

REVENUES:

FY/87.....	\$	0
FY/88.....		155,990
FY/89.....		212,027
FY/90.....		277,390
FY/91.....		358,769
FY/92.....		256,416
FY/93.....		188,331

Contact: Leo Carbajal, 768\_2228

**FINES AND FORFEITURES  
Air Quality Penalties**

REVENUE ACCOUNT #: 454001

AUTHORITY: State Air Quality Act: 74-2-14 NMSA; City Ordinance: 9-5-1-99

RESPONSIVE ACTIVITY: Air Pollution Control Division

ACTIVITY #: 5610000

LAST REVIEW: 1995, 1997, 1999

DESCRIPTION: The Environmental Health Department's Air Quality Division, works to prevent or abate air pollution in the City of Albuquerque and Bernalillo County. The Division issues permits for the construction and operation of air pollution sources, performs compliance inspections, conducts surveillance, and investigates complaints to ensure that air pollution sources comply with air pollution emission regulations. When a violation of the regulations is found, the Division has a wide range of enforcement tools available ranging from voluntary compliance to criminal prosecution. Usually when a serious violation is found, the Division will develop a compliance agreement with stipulated penalties. The penalty amount is based upon the seriousness of the violation and the limits provided by law. (Under federal law, the City may impose penalties of up to \$15,000 per day). Penalties can also be assessed as a result of a court judgement for cases that have been prosecuted.

RATIONALE: The penalty provisions are to discourage non-compliance with air pollution laws and regulations.

CURRENT SCHEDULE (Businesses):

The 1990 Amendments to the Clean Air Act give the City authority to impose penalties of up 15,000 per day. The same federal law provides for criminal persecution of offenders, with the following sentencing guidelines:

Petty Misdemeanor: Not more than \$10,000 and/or up to 6 months imprisonment  
Second Degree Felony: Not more than \$100,000 and/or up to 9 years imprisonment

Any person other than an individual or a governmental entity who commits such a violation is guilty of a second degree felony will be fined up to \$250,000.

A second or subsequent violation: The maximum punishment shall be doubled with respect to both the fine and the imprisonment.

RECENT HISTORY: In 1990, the Federal Clean Air Act of 1990 required State and Local agencies to adopt the federal minimum penalty provisions. They were adopted into State law in 1993 and into local ordinance in 1993.

REVENUES:

FY/95.....	\$17,500
FY/96.....	5,000
FY/97.....	8,100
FY/98.....	34,950

Contact: BJ Hall 768-2625  
Angel Martinez 768-2600

**SECTION 14: MISCELLANEOUS REVENUES**

**MISCELLANEOUS REVENUES**  
**INTEREST EARNINGS**  
**Interest on Investments**

**ACCOUNT #:** 461001

**AUTHORITY:** City Ordinances, Chapter 4 Article 1, Section IV, "Fiscal Agent";  
Investment Policy and Procedures of the City of Albuquerque

**RESPONSIBLE ACTIVITY:** Treasury, Accounting

**ACTIVITY #:** 7000110

**LAST REVIEW:** 1999

**DESCRIPTION:** The General Fund receives the interest earned on the average daily cash balances of several funds: Fund 110 (General Fund); Fund 115 (Operating Reserve Fund); Fund 805 (Housing Authority Fund); Fund 820 (Trust and Agency Fund) and Fund 915 (Payroll Clearing Account). The same revenue account is also used to record interest earnings on Fund 105, the Local Government Fiscal Assistance Fund, which was set up to account for revenue sharing monies received from the federal government until FY/87. The actual allocation of earned interest among the different City funds is handled by the Accounting Division, while the daily investment of the City's funds is monitored by the City's Cash Manager in the Treasury Division of the Department of Finance and Management. The Cash Manager monthly supplies accounting with the earned yield for the prior month on the City's Common Fund, or pooled cash. The Cash Manager handles the City's portfolio in conformance with the policies set forth in the document, Investment Policy and Procedures of the City of Albuquerque, and as directed by the Investment Committee, which meets once a month and consists of the Finance Director, the City Treasurer, and three additional voting members from within City government, all appointed by the CAO. (As a home rule municipality, the City of Albuquerque has greater latitude in determining investment policy. The City's investment policies are reviewed annually by the Investment Committee.) By policy, the Common Fund is subject to a 3-year maximum maturity on investments and may be invested in Certificates of Deposit, Treasury Notes, and Agency Debentures. To meet the City's liquidity needs, a sizable fraction of the portfolio is invested in Overnights (repurchase agreements). Investments of the pooled cash are recorded at cost, which approximates market.

**RATIONALE:** In order to maximize earnings and provide maximum safety and meet the City's liquidity needs, the cash in different City funds are pooled for investment purposes and the important function of managing the City's portfolio is centralized in a single office.

REVENUES:                    FUND 110                    FUND 105

<u>FY/81</u>	<u>\$805,728</u>	(\$116,335)
FY/82	1,410,713	233,066
<u>FY/83</u>	<u>1,676,558</u>	124,505
FY/84	1,900,720	(91,575)
<u>FY/85</u>	<u>2,785,481</u>	(113,188)
FY/86	2,071,029	(123,248)
FY/87	1,390,940	(62,418)
FY/88	928,598	0
FY/89	1,157,203	0
FY/90	1,244,853	0
FY/91	1,247,772	0
FY/92	1,003,529	0
FY/93	1,458,538	0
FY/94	1,879,570	0
FY/95	2,487,695	0
FY/96	2,625,069	0
FY/97	2,786,856	0
FY/98	3,278,981	0

Contact: Mark Sandoval, 768-3427

MISCELLANEOUS REVENUES  
INTEREST EARNINGS  
Interest on Property Tax Payment-Under-Protest Distribution

ACCOUNT #: 461003 (ACCOUNT NO LONGER ACTIVE SINCE 1993)

AUTHORITY: Section 7-38-41 NMSA 1978

RESPONSIBLE ACTIVITY: Treasury

ACTIVITY #: 7000110

LAST REVIEW: 1999

DESCRIPTION: This account is used to record the interest on property taxes that are collected under protest. Under State law, the County Treasurer is required to establish a suspense fund for property tax payments made under protest, when the protest has been filed in court. In the event that part or all of the monies paid under protest are found to be legally due, the County Treasurer must pay the different governmental units with applicable millage their pro-rata share of that amount due plus interest earnings. The interest earnings only are recorded in revenue account # 461003.

REVENUES:

FY/84	\$	0
FY/85		26,416
FY/86		0
FY/87		5,107
FY/88		13,019
FY/89		32,277
FY/90		25,284
FY/91		357
FY/92		257
FY/93		0
FY/94		0
FY/95		0
FY/96		0
FY/97		0
FY/98		390

Contact: N/A, 768-3391

MISCELLANEOUS REVENUES  
RENTAL INCOME  
Rental of City Property

REVENUE ACCOUNT #: 461201

AUTHORITY: Ordinance; Chapter 5, Article I, "City Property"

RESPONSIBLE ACTIVITY: Property Management

ACTIVITY #: 2330000 (Kimo), 2333000 (S Broadway)

LAST REVIEW: 1987, 1994, 1997, 1999

DESCRIPTION: The Real Property Division of the Land Resources and Regulations Department is responsible for negotiating and billing the bulk of these rentals. It is the responsibility of Accounting to collect the various fees charged. Some office space in City buildings is rented (i.e., Old City Hall) but a largest source of revenues comes from the Kimo Theater. With construction of the Law Enforcement Complex, rental of space in the Albuquerque Police Department building to the Bernalillo County Sheriff's Department has ceased. Sites for rental to the private sector are typically tracts of vacant land. All improvements made to vacant land shall be removed, or, at the City's option, relinquished to the City when leases expire.

RATIONALE: The ordinance requires "reasonable rental charges from time to time be paid to the City." Rentals are negotiated on an individual basis, without any overall fee structure. Leases involving more than \$500 per month or lasting more than two years must be approved by the City Council prior to execution.

CURRENT SCHEDULE:As negotiated, leases can involve month-to-month tenancy or can be on a term basis from a few months to 99 years. Some non-profit organizations pay as little as \$1 per year, but there have been instances where the rental income has been in excess of \$100,000 per year.

Kimo Theater:

The theater is rented out on a per performance basis. The performance season runs from September 1 through July 31 with the facility closed for repairs and improvements in August. Theater bookings are usually completed by May of the prior year. Renters pay \$100 up-front when the contract is signed with the deposit credited to final payment. Rates are as follows:

Fri. & Sat. Nights	\$350	
Sun. - Thu. Nights	250	
All Matinees	200	
Insurance (If company not carrying)		75
Multiple Performance Rate* (6 or more performances per season)		\$100

\*Usually 5-6 groups per season

South Broadway Cultural Center:

Auditorium (seats 309-allowance of 6 additional chairs)		
Friday or Saturday evening performance		\$200
Sunday through Thursday evening performance		\$150
Matinees	\$100	
Other events, seminars, etc.	\$75	
Rehearsal (4 hours except Fri., Sat.)		\$40
Multipurpose room (sitting 100; standing 125)		\$50
Booking deposit	\$50	
Insurance (per day)	\$50	

Multiple performance: if permittee produces three or more consecutive performances in one season (September 1 to July 31) the rental fee will be \$100 for each performance.

Equipment rental  
Piano Concert \$50  
Dance Floor \$25  
Movie Projectors \$30

RECENT HISTORY OF RATE CHANGE: Before FY/87, rentals of Community Center Space by the Parks and Recreation Department entered this account. Presently, funds from such rentals enter the Community Centers account # 445101.

ACTIVITY LEVELS: The number of properties rented by the City has varied over time. As of September, 1987, 15 rental accounts were listed as receivables.

REVENUES:

FY/80 \$ 3,052  
FY/81 89,415

**FY/82** 63,778  
**FY/83** 109,797  
**FY/84** 178,241  
**FY/85** 120,796  
**FY/86** 188,086  
**FY/87** 281,745\*  
**FY/88** 208,386  
**FY/89** 94,557

FY/90 73,500  
FY/91 82,114  

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FY/92 51,500  
**FY/93 45,947**  
**FY/94 50,513**  
FY/95 63,758  

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FY/96 63,980  
FY/97 45,988  
FY/98 84,511

\* This includes \$20,000 associated with the Albuquerque Dukes Lease (description under charges for services, Facilities and Concessions).  
Contact: Mark Money, 768-3855  
Lauren Hynes (Kimo Information), 848-1370

MISCELLANEOUS REVENUES

RENTAL INCOME

Stadium Restaurant Rental

REVENUE ACCOUNT #: 461202

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Cultural Services

ACTIVITY #: 2372000, (4577000)

LAST REVIEW: 1985, 1997, 1999

DESCRIPTION: For many years, the Cultural Department has rented out use of the Albuquerque Sports Stadium Restaurant under a long-term lease agreement, most recently with Browns BBB Enterprises, Inc. for location of their restaurant/club, The Silver Bullet (formerly called the Upper Class). The lease with the Company was to be in effect from 1982 through 1992, with the City's option to renew, but the lease was broken in 1988. Currently and until a new lease agreement can be negotiated, the restaurant is being rented out at a rate of \$300 for four hours plus \$30 per additional hour.

RATIONALE: The rental of the restaurant contributes toward the overall cost of running the Albuquerque Sports Stadium and is a regular source of income for the City.

CURRENT SCHEDULE:\$300 for four hours; \$30 for each additional hour.

RECENT HISTORY OF RATE CHANGE: Before 1985, the contract for the rental of the Restaurant Stadium provided the following compensation to the City: ten percent of gross sales of alcoholic beverages plus three percent of gross sales of food. The percentages were to increase by a factor of 1.5 annually (i.e., in the second year, the charges would be fifteen percent of alcoholic beverage sales and 4.5 percent of food sales). In 1985, the lease was extended and the terms modified to a straight \$1,500, or \$18,000 per year.

.....REVENUES:

.....	FY/82	\$15,000
.....	FY/83	9,323
.....	FY/84	14,500
.....	FY/85	19,500
.....	FY/86	18,000
.....	FY/87	18,000
.....	FY/88	18,850
.....	FY/89	2,290
.....	FY/90	5,155
.....	FY/91	6,448
.....	FY/92	5,895
.....	FY/93	8,572
.....	FY/94	4,150
.....	FY/95	4,202
.....	FY/96	4,100
	<b>FY/97</b>	1,170
	<b>FY/98</b>	6,580

Contact: Randy Giron, 768-3520

**MISCELLANEOUS REVENUES**  
**RENTAL INCOME**  
**Multi-Service Center Rental**

REVENUE ACCOUNT #: 461203

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Human Services Multi-Service Centers Program

ACTIVITY #'s: 3151000-3156000

LAST REVIEW: 1990, 1997, 1999

DESCRIPTION: Multi-Service Centers are facilities run by the Department of Human Services in lower-income, disadvantaged areas. Each of the three centers, leases out use of its space to a variety of social programs, health projects and community organizations. Space is rented to these programs by the square foot. Additionally, individuals or other outside groups can obtain use of meeting rooms at the facilities for a fee of \$3.00 per hour.

RATIONALE: The facilities rent out space at a flat square foot rate. Rates at John Marshall are set lower to reflect the lower rental costs prevalent in the Center's area. Accommodations are made for those organizations which provide their own janitorial services and/or pay for their own utilities. Meeting Room space is deliberately provided at a low price so as to not discourage use of the facilities by community residents

CURRENT SCHEDULE: Below is a schedule of the rates paid by user organizations for space in each of the three centers:

North Valley	\$3.52/sq ft
East Central	(varies) \$3.52 to \$5.02/sq ft
John Marshall	(varies) \$3.00 to \$4.00/sq ft

RECENT HISTORY OF RATE CHANGE: Rates for space at the North Valley and East Central Centers are increased annually across the board by the same percentage. In 1987, rates charged at East Central and North Valley were raised by 3.6 percent. That same year, rental charges at John Marshall were raised by different percentages for each organization in an attempt to equalize the fees charged at the Center. In FY/90, the rates charged at John Marshall were increased an average of 15%.

ACTIVITY LEVELS: Below is a table of the square footage rented by each of the participating organizations as of FY/93.

<u>Organization</u>	Square Footage
North Valley	
Albuquerque Family Health Center	2,726
Maternity & Infant Clinic	1,736
Community Dental Clinic	1,358
Economic Opportunity Board (EOB)	282
Women, Infant & Children Clinic	550
East Central	
Women, Infant & Children Clinic	439
Economic Opportunity Board Office	271
County S.E. Heights (Clinic)	1,634
Young Children's Health Center	1,395
UNM School of Medicine	2,769
UNM SE Clinic	2,769

CCDP 1,000

John Marshall		
Catholic Social Services		1,000
Youth Development Inc.		1,369
Project Change	120	
State Dept of Labor		600
Center on Alcoholism		178
USBC	145	
UNM Early Child		1,185
UNM M&I		3,020

REVENUES:

FY/85	\$81,013
FY/86	48,753
FY/87	73,180
FY/88	70,317
FY/89	71,064
FY/90	73,562
FY/91	74,972
FY/92	70,964
FY/93	76,443
FY/94	81,211
FY/95	82,271
FY/96	112,985
FY/97	107,873
FY/98	129,477

Contact: Tom Ortiz, 768-2858

MISCELLANEOUS REVENUES  
Sales of Real Property

REVENUE ACCOUNT #: 461401

AUTHORITY: Ordinance; Chapter 5, Article 3, "Disposition and Leasing of Real Property" ; Disposition

RESPONSIBLE ACTIVITY: Real Property; Legal

ACTIVITY #: 3444000

LAST REVIEW: 1979, 1997, 1999

DESCRIPTION: The Real Property Division of the Land Resources and Regulations Department is responsible for administering this ordinance. Prior to the sale of any parcel of land, the City must declare that parcel to be surplus to City use. The Administrative Real Property Review Board has been established for the purpose of analyzing properties worth less than \$10,000 and making recommendations to the Mayor or to the City Council as to whether or not a property is essential for a municipal purpose. The Council must make that determination for properties having a value greater than \$10,000. Once declared surplus, a parcel is appraised and is put out to bid, with the property going to the highest bidder. The parcel cannot be sold unless the high bid is equal to or greater than 90 percent of the appraised value. A large proportion of these sales is of property foreclosed by the City. Other examples are sales of substandard parcels. The property changes hands when the City Treasurer receives payment and when the City has filed a quitclaim deed with the County Clerk. It has been City policy to deposit the proceeds from the sale of a parcel of land into the fund originally used for its acquisition. Thus, revenues from the sale of surplus parcels has typically been placed in Capital Acquisition Fund 305.

Revenues from vacations are also deposited in this revenue account. Vacations include streets, alleyways, all types of utility easements, drainage easements, etc. All vacations must be approved by the Development Review Board with final disposition left up to Property Management. Prices on vacations are determined on an individual parcel basis.

RATIONALE: Through an ordinance amendment in 1979, the City Council established the policy to sell surplus parcels at no less than 90 percent of the appraised value.

CURRENT SCHEDULE: With the exception of vacations, the price of which is determined on an individual parcel basis, the price must be at least ninety percent the parcel value as determined by independent or in-house appraisal.

RECENT HISTORY OF RATE CHANGE: Prior to 1975, the City gave away parcels acquired via street vacation.

REVENUES:

FY/80.....	\$72,061
FY/81.....	500,000
FY/82.....	42,621
FY/83.....	63,114
FY/84.....	0
FY/85.....	1,824,500
FY/86.....	297,478
FY/87 0	
FY/88 800	
FY/89 0	
FY/90 37,608	
FY/91 0	
FY/92 700	
FY/93 0	
FY/94 0	
FY/95 0	
FY/96 0	
FY/97 0	
FY/98.....	181,746

Contact:.....Tom Miksch, 768-3145

MISCELLANEOUS REVENUES  
Sales of Other **Property**

REVENUE ACCOUNT #: 461402

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Property Accounting

ACTIVITY #: 7000110

LAST REVIEW: 1986, 1997, 1999

DESCRIPTION: Property belonging to a General Fund Agency that is surplus to one department, but can be used by another department can be transferred for such use. The fair market value of such property is first determined. Similar property found to be surplus, obsolete or damaged may be disposed of by public sale (auction), sold to individuals (if worth less than \$1000), traded in or scrapped. Property having a value of more than one thousand dollars (\$1000) may be sold at a public or a private sale after notice of such sale has been published once each week for two (2) consecutive weeks prior to sale. Once an item has been declared surplus, private bids are usually received by the City. If an agreed-upon price cannot be obtained, the item is put up for sale at public auction. The bid of the highest responsible bidder shall be accepted unless the terms of the bid do not meet the published terms and conditions of the municipality. Since 1991, payment of governmental gross receipts tax is also made on sale of tangible personal property.

RATIONALE: The proceeds from surplus property are directly or indirectly available for the replacement of the assets.

RECENT HISTORY: With the creation of the Vehicle & Equipment Replacement Fund-730 in FY/93, proceeds from the sale of General Fund vehicles and computer equipment go directly into Fund 730. In addition, since July 1991, governmental gross receipts tax has been paid on all sales of tangible personal property.

REVENUES:

FY/81 \$168,653  
FY/82 1,105  
FY/83 64,896  
FY/84 124,558  
FY/85 61,729  
FY/86 174,983  
FY/87 121,589  
FY/88 46,822  
FY/89 145,782  
FY/90 45,421  
FY/91 211,058  
FY/92 122,415  
FY/93 41,838  
FY/94 28,151  
FY/95 48,610  
FY/96 43,445  
FY/97 36,564  
FY/98 43,967

Contact: Sylvia Maestas, 768-3420

MISCELLANEOUS REVENUE

**Collections - Recovery of Damages to City Property**

REVENUE ACCOUNT #: 461411, 461412 & 461413

AUTHORITY: City Ordinance 189-Enactment No. 95-1983

RESPONSIBLE ACTIVITY: Risk Management

ACTIVITY #: 7000110

LAST REVIEW: 1989, 1997, 1999

DESCRIPTION: These revenue accounts are only supposed to be used by the Risk Management Department, but entries have been attributed to the Police Department and Accounting (Payroll from payroll deductions). Any recoveries for damages to City property (other than automobiles) resulting from negligent third party actions used to be paid into account # 461411. Recoveries from damages to City automobiles caused by collisions by negligent third parties were paid into revenue account # 461412. Finally, revenue account # 461413 existed for the recovery of damages to City-owned vehicles caused by negligent third parties in cases not involving collisions. While Risk Management actively pursues recoveries, the Department uses these particular revenue accounts only in unusual circumstances. Following the practice in the insurance industry, Risk Management recognizes recoveries not as revenues but as credits against expenditures. The expenditure credits are recorded in recovery accounts # 526299 and # 526399.

RATIONALE: In the case of automobiles, the City attempts to recover from the negligent third party as much as is necessary to either repair or replace the damaged vehicle with all proceeds going into Fund 730. For other property, the City endeavors to recover the full open market value of such an item.

CURRENT SCHEDULE: Varies on a case-by-case basis.

HISTORY OF RATE CHANGES: Risk Management ceased using these accounts for the regular deposit of recoveries in February 1989.

REVENUES:

Year	461411	461412	461413
FY/83	\$25,848	\$0	\$0
FY/84	3,266	0	0
FY/85	0	29,827	0
FY/86	494	20,730	0
FY/87	3,622	52,276	0
FY/88	10,211	21,008	0
FY/89	1,658	22,913	0
FY/90	4,616	44,206	0
FY/91	1,748	39,055	0
FY/92	2,725	9,986	0
FY/93	3,249	17,174	0
FY/94	3,700	74,000	0
FY/95	3,604	0	0
FY/96	6,529	0	0
FY/97	11,157	0	0
FY/98	1,637	0	0

Note: The Police Department no longer contributes revenue to these accounts as of FY/98.

Contact: Pete Emberson, 768-3080

MISCELLANEOUS REVENUES  
Collections - Other Recoveries

REVENUE ACCOUNT #: 461420

AUTHORITY: City Ordinance, O-189, Enactment No. 95-1983

ACTIVITY #: 3429000

RESPONSIBLE ACTIVITY: Risk Management

**ACTIVITY #:** 3429000

**LAST REVIEW:** 1983, 1997, 1999

**DESCRIPTION:** This category is also to be used only by Risk Management. It was set up for the purpose of recording "Miscellaneous Other Recoveries," any other funds or materials to which the City of Albuquerque may otherwise be legally entitled. As with Collections for Damaged Property, Risk Management exercises its responsibility in conjunction with the Legal Department. As with the other collections accounts, this account is now only rarely used by Risk Management.

CURRENT SCHEDULE: Varies

RECENT HISTORY OF RATE CHANGE: N/A

REVENUES:

FY/85	\$585
<u>FY/86</u>	0
FY/87	137
FY/88	0
<u>FY/89</u>	5
FY/90	0
FY/91	0
<u>FY/92</u>	15
FY/93	0
FY/94	(318)
FY/95	0
<u>FY/96</u>	0
FY/97	6,138
FY/98	3,906

Contact: Pete Emberson, 768-3080

MISCELLANEOUS REVENUES  
Contributions and Donations

REVENUE ACCOUNT #: 461601

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Property Management

ACTIVITY #: Each department has its own activity number.

LAST REVIEW:

DESCRIPTION: This category exists for the purpose of recording revenues received from contributions and donations, gifts, bequests and legacies made in favor of the City of Albuquerque

REVENUE:

FY/84 \$171,604\*  
FY/85 48,709  
FY/86 52,063  
FY/87 21,956  
FY/88 109,004\*\*  
FY/89 8,264  
FY/90 5,950  
FY/91 775  
FY/92 800  
FY/93 0  
FY/94 0  
\_FY/95 10,088  
FY/96 0  
FY/97 16,473  
FY/98 0

\* Before FY/85 this revenue account received contributions for meals.

\*\* Includes \$100 thousand in street beautification monies.

Contact: Al Gurule, 768-3576

MISCELLANEOUS REVENUES  
 Contribution to the Natural **History Museum**

REVENUE ACCOUNT #: 461602 (No longer active)

AUTHORITY: Contractual Agreement between City of Albuquerque and New Mexico Natural History Museum Foundation

RESPONSIBLE ACTIVITY: Department of Finance and Management

ACTIVITY #: 7770000

LAST REVIEW: 1982, 1997, 1999

DESCRIPTION: The City of Albuquerque and the New Mexico Natural History Museum Foundation entered into an agreement in October, 1982 by which the City would appropriate \$2,000,000 in the form of a loan to the Foundation for the construction of the Museum. The loan was to extend from October, 1982 through June 30, 1988 and the Foundation was to repay the City for the loan through donations collected from the public at large via the receipt of earlier pledges. The incremental payments to be made by the Foundation were determined beforehand. Interest payments were charged on the loan for a period of time during which the Foundation held the money in the bank without using it. The interest rate determined was based on an average rate of return earned by the City's portfolio in any given year.

CURRENT SCHEDULE: Below is a schedule of the initially proposed incremental and cumulative payments to be made to the City by the Foundation:

Date	Increment	Cumulative Payments
Dec. 31, 1982	\$160,000	\$ 640,000
June 30, 1983	160,000	800,000
June 30, 1984	400,000	1,200,000
June 30, 1985	350,000	1,550,000
June 30, 1986	250,000	1,800,000
June 30, 1987	150,000	1,950,000
June 30, 1988	50,000	2,000,000

Below are the actual payments to be made as renegotiated by the foundation:  
 Interest  
 Unused

Date	Increment	Escrow	Cumulative Payments
FY/83	680,000	680,000	
FY/84	450,000	1,130,000	
FY/85	160,000	1,290,000	
FY/86	125,000	201,924	1,616,924
FY/87	100,000	1,716,924	
FY/88	100,000	13,400	1,830,324
FY/89	100,000		1,930,324
FY/90	69,676		2,000,000

**The** City received the final payment for the remaining balance of \$69,760 in FY/90.

**REVENUES:**

**FY/83 \$680,000**  
**FY/84 500,000**  
**FY/85 110,000**  
**FY/86 125,000**

**FY/87** 100,000

FY/88 100,000  
FY/89 100,000  
\_FY/90 69,676  
\_FY/91 0  
\_FY/92 0

Contact: N/A

MISCELLANEOUS REVENUES  
Cash Overages **and Shortages**

REVENUE ACCOUNT #: 469002

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Accounting

ACTIVITY #: Each Department has its own activity number.

DESCRIPTION: This revenue account is established purely for accounting purposes. Any discrepancies between DFM audited revenues and those earlier recorded as having been received are entered under this number.

REVENUES:

FY/82 \$ (478)  
FY/83 (2,783)  
FY/84 (293)  
FY/85 2,438  
FY/86 2,374  
FY/87 (491)  
FY/88 (136)  
FY/89 (596)  
FY/90 (727)  
FY/91 (589)  
FY/92 (663)  
FY/93 (55)  
FY/94 401  
FY/95 508  
FY/96 (708)  
FY/97 (13,673)  
\_FY/98 567

MISCELLANEOUS REVENUES

Finance Charges on Accounts Receivable

REVENUE ACCOUNT #: 469003 (ACCOUNT NO LONGER ACTIVE)

AUTHORITY: As allowed under State law or City Ordinance (e.g. City Ordinances, Chapter 6, Article XV, "Health Safety and Sanitation")

RESPONSIBLE ACTIVITY: Accounting

ACTIVITY #: 7000110

DESCRIPTION: This account was established to collect interest payments from a variety of sources. Such revenue is received from title companies, realtors, developers, contractors and citizens during clearance of weed and litter liens against real property.

REVENUES :

FY/82	N/A
FY/83	N/A
FY/84	N/A
FY/85	\$ 5
FY/86	620
FY/87	0
FY/88	0
FY/89	0
FY/90	0
FY/91	50
FY/92	0

Contact: N/A

MISCELLANEOUS REVENUES  
Cash Discount Earned

REVENUE ACCOUNT #: 469004

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Accounting

ACTIVITY #: 7000110

LAST REVIEW: 1999

DESCRIPTION: This account was set up specifically for accounting purposes. Certain dealers offer two prices for their merchandise or services. The item's price is fixed at a certain level if payment is made later than the established deadline. However, if the City makes its payments before the cut-off point, a discount is granted. Revenues for this account are equal to the accumulated discounts obtained by the City during a year and serve as a counter-expense account.

REVENUES:

FY/82 \$ 9,388  
FY/83 16,112  
FY/84 10,237  
FY/85 21,902  
FY/86 17,349  
FY/87 10,691  
FY/88 15,672  
FY/89 12,308  
FY/90 8,265  
FY/91 3,798  
FY/92 13,231  
FY/93 58,680

**FY/94 59,468**

FY/95 54,683  
FY/96 47,056  
FY/97 42,056  
FY/98 41,780

Contact: George Emkes, 768-3426

MISCELLANEOUS REVENUES  
Vending **Machine Royalties**

REVENUE ACCOUNT #: 469005 (no longer active)

AUTHORITY: Administrative; Standard Royalty Agreement

RESPONSIBLE ACTIVITY: Albuquerque Police Department Fiscal Management

**ACTIVITY #:** 5115000

LAST REVIEW: 1980, 1997, 1999

DESCRIPTION: The Fiscal Management Activity of the Police Department is responsible for monitoring vending machine royalties within the Police Stations. Funds received by the APD from these royalties are deposited with the City Treasurer. Royalties from vending machines used by the Senior Affairs Project are deposited in account # 446104. It is worth noting that no comprehensive policy exists City-wide governing the placement of funds received from vending machines nor the purposes for which they may be used.

RATIONALE: The royalty agreement signed is a standard one offered to all potential locations.

CURRENT SCHEDULE: Royalties from vending machines are preset at fifteen percent of gross sales.

RECENT HISTORY OF RATE CHANGE: No changes since the agreement was entered into in 1980.

ACTIVITY LEVELS: The numbers of vending machines in the Police Department are as follows: Soda 7; Candy 5; Pastry 1

REVENUES:

FY/82 \$3,463  
FY/83 2,712  
FY/84 1,707  
FY/85 1,619

**FY/86 1,385**

FY/87 2,329  
FY/88 2,304  
FY/89 2,227  
FY/90 1,780  
FY/91 1,620  
FY/92 2,076  
FY/93 2,445  
FY/94 1,814  
FY/95 18  
FY/96 181  
FY/97 0  
FY/98 0

Contact: Leo Carbajal, 768-2228

MISCELLANEOUS REVENUES  
Pay **Telephone Royalties**

REVENUE ACCOUNT #: 469006 (MOVED TO FUND 745)

AUTHORITY: Administrative; informal; royalty established by State Corporation Commission action

RESPONSIBLE ACTIVITY: Misc. City Dept./Airport

ACTIVITY #: 2544000

LAST REVIEW: 1987, 1991, 1997, 1999

DESCRIPTION: Under a 5-year agreement beginning January, 1991 between the City and US West Communications, US West was granted the right to set up phone booths at the Albuquerque International Airport and other City owned facilities. US West pays the City monthly either the minimum guaranteed amount or a percentage of the previous months revenue, whichever is higher. Booths are located at City sidewalk locations and within various City buildings and physical plants. Not counting the airport, there are approximately 60 such installations from which the City receives revenues. Payments are made to the Treasury on or before the 20th day of each month, accompanied by US West's monthly report of revenues. Separate payments are made between the airport telephones and non-airport telephones. Money from airport public telephones goes into the Airport Revenue Fund not the General Fund.

RATIONALE: Both parties benefit from this agreement. The City is able to collect some revenue from US West pay telephones on City property without having to provide and service those phones.

CURRENT SCHEDULE: The minimum monthly guarantee for municipal facilities (non-airport) public telephones is as follow:

Year 1 \$1,200 per month  
Year 2 \$1,300 per month  
Year 3 \$1,350 per month  
Year 4 \$1,400 per month  
Year 5 \$1,500 per month

The percentage of gross revenues from public telephones is fifteen percent (15%).

RECENT HISTORY OF RATE CHANGE: In November, 1979, the State Corporation Commission changed the royalty from 15% of coins collected to 10%. However, at that time, the rate for a local phone call increased from 10¢ to 20¢. Local phone calls presently cost 35¢. In August, 1987, the fees were changed to reflect the present sliding scale.

REVENUES:

FY/82 \$ 6,879  
FY/83 3,502

**FY/84** 4,670  
**FY/85** 7,633  
**FY/86** 5,654  
**FY/87** 1,608  
**FY/88** 3,270  
**FY/89** 8,188  
**FY/90** 8,293

FY/91 7,415  
FY/92 21,189  
FY/93 16,519  
FY/94 15,389  
FY/95 33,866  
FY/96 38,933  
FY/97 14,841  
FY/98 25,226

Contact: Rod King, 768-3145

MISCELLANEOUS CHARGES  
Other **Miscellaneous Charges**

REVENUE ACCOUNT #: 469099/469199

AUTHORITY: Varies

RESPONSIBLE ACTIVITY: Miscellaneous City Dept./Accounting

ACTIVITY #'s: 3127000-3133000

DESCRIPTION: This Revenue Account is set up specifically as a residual or for revenue sources either without an account of their own or with unusually small and infrequent revenues. Occasionally, a revenue source is established without provision being made for the deposit of garnered funds. Such revenues usually place whatever fees or charges they may make into this Account. Some such sources include the "Garnishment Fee" and "Council Bill Packet Charges."

RATIONALE: Vary according to revenue source.

CURRENT SCHEDULE: Also varies

REVENUES:

FY/82 \$ 32,884  
FY/83 204,376  
FY/84 162,987  
FY/85 187,735  
FY/86 97,512  
FY/87 83,966  
FY/88 701,754\*  
FY/89 31,967  
FY/90 14,705  
FY/91 109,095  
FY/92 153,071  
FY/93 149,639  
FY/94 279,670  
FY/95 16,138  
FY/96 219,271  
FY/97 267,139  
FY/98 144,381

\* Includes \$392,000 from a settlement from the Southern Union Gas Case.

Contact: Paul Valigura, 768-3400

MISCELLANEOUS REVENUES  
Other Miscellaneous Revenues  
(Council Bill Packet Charges)

REVENUE ACCOUNT #: 469099

AUTHORITY: Council Resolution; "Establishing Procedures for Bills  
Introduced to Council," Enactment #2-1981

RESPONSIBLE ACTIVITY: City Council

ACTIVITY #: 1710000

LAST REVIEW: 1980, 1993, 97

DESCRIPTION: The City Council periodically sets the annual fee for distribution of bills introduced to the Council. The City Treasurer is responsible for collecting this fee prior to issuance of these materials by the Council. Bills are defined as "proposed ordinances, resolutions, memorials, charter amendment proposals, rules amendments and accompanying materials which are being enacted by reference." As of the beginning of FY/88, there are seven annual subscribers to this service.

RATIONALE: By making single bills and bill packets available to the interested public, the Council is discharging its responsibility to public awareness of the municipal legislative process. By charging a fee, the Council attempts to recover the marginal costs involved in photocopying, packaging and mailing these bill packets.

CURRENT SCHEDULE:

All bills \$250 annual fee  
Single copies of bills \$.50 per page

RECENT HISTORY OF RATE CHANGE: In 1975, the annual fee for copies of all bills was set at \$100.00 with the fee for a single copy of a bill set at \$.35, or \$.50 if mailed. That schedule was later repealed in 1980. Through FY/92, the charges were \$150 annual fee for all bills or .10 per page for single copy of any bill. The current schedule was adopted in FY/93.

REVENUES: Included along with all other revenues in Miscellaneous Account # 469199.

Contact: City Council, 768-3100

MISCELLANEOUS REVENUES  
Other Miscellaneous Revenues  
(Reimbursed Legal Fees)

REVENUE ACCOUNT #: 469099/469199

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Legal Specialist

ACTIVITY #: 3410000

LAST REVIEW: 1999

DESCRIPTION: Whenever the City's Legal Department wins a case involving a statute which provides for the reimbursement of legal fees to the winning party, the revenues are recorded in this account. The amount of reimbursement is determined by the judge hearing the case and is often based on a request submitted by the City's legal department. Annual receipts from this category depend on what types of cases are pursued by the City and their adjudication.

CURRENT SCHEDULE: Amount of money varies from case to case and is received only in those cases where the City wins monetary compensation.

RECENT HISTORY OF RATE CHANGE: The revenue account explicitly set up for Reimbursed Legal Fees, # 468014 has not received revenue since FY/85. The Legal Department deposits all the funds it generates in this fashion into Other Miscellaneous, revenue account # 469099.

REVENUES: Included in Other Miscellaneous Revenues, account # 469099. In FY/87, according to the June 30, 1986 microfiche, \$28,829 were received. The amount varies substantially year-to-year, however.

Contact: Sylvia Fettes, 768-4500

MISCELLANEOUS REVENUES  
Other **Miscellaneous Revenues**  
(Garnishment **Fee**)

REVENUE ACCOUNT #: 469099/469199

AUTHORITY: Administrative

RESPONSIBLE ACTIVITY: Accounting

ACTIVITY #: 7000110

LAST REVIEW: 1999

DESCRIPTION: The Accounting Division of Finance and Management is responsible for assessing this fee. The fee is charged for all garnishments, levies, child supports and other payroll deductions against City employees or decreed by Metropolitan, District or Federal Courts.

RATIONALE: The fee was established to help offset some of the costs associated with maintaining court-ordered deductions. Additionally, the fee serves to discourage employees from allowing their financial circumstances to force a court-mandated collection of garnishments. The total annual assessment pays for a small fraction of direct costs of an Accounting Aide in the Payroll Division, part of whose duty it is to process these deductions and legal documents for the City.

CURRENT SCHEDULE: An initial \$10.00 fee to set up a deduction for garnishment is charged to the employee. In addition, a \$5.00 fee is charged either each time a garnishment is deducted or each pay period until the total garnishment is satisfied. For child support, the periodic charge varies from \$1.00 to \$3.00 depending on the court order and the amount garnished.

RECENT HISTORY OF RATE CHANGE: Prior to December, 1980, no fee was charged for court-ordered deductions.

REVENUES: See Other Miscellaneous, revenue account # 469099.

Contact: George Emkes, 768-3426

CHARGES FOR SERVICES  
Other **Miscellaneous Revenues**  
(Duke's Baseball Games)

REVENUE ACCOUNT #: 469099

**AUTHORITY:** Contract

**RESPONSIBLE ACTIVITY:** Fire Administration

**ACTIVITY #:** 2710000

**LAST UPDATE:** 1999

**DESCRIPTION:** This account is used for revenues paid to the City for Emergency Medical Technician EMT standby at the Duke's baseball games. This event requires EMT's to be present in case of an emergency. The EMT's work under the umbrella of the Medical Director, which gives the EMT the authorization to render services. The EMT's overtime is paid out of the Fire department's regular budget, and the Duke's organization is billed periodically throughout the season.

**RATIONALE:** Charging for EMT's standby pays the City directly to recover the cost associated with providing this service. Tracking overtime pay through this account, as opposed to paying the firefighters directly via the contract, ensures that the City does not assume unnecessary liability (They are under the umbrella of Medical Director ) and that there is no question that city Property and equipment are being utilized by City employees doing City work.

**CURRENT SCHEDULE:** The Fire Department has finalized the contract for 1999 for \$15,000. Activity was change from 2751000 to 2710000 in FY99 to reflect management change.

**REVENUE:** \_\_\_\_\_ **ACTIVITY LEVELS:**

FY/99 \$ 12,000 N/A

**SECTION 15 INTERFUND  
TRANSFERS**

**INTERFUND TRANSFER  
Transfer From Recreation Fund 215**

REVENUE ACCOUNT #: 491215

AUTHORITY: Sections 7\_12\_15, 7\_12\_16 and 7\_1\_6.11 NMSA 1978 Cigarette Tax

RESPONSIBLE ACTIVITY: Department of Finance and Management

ACTIVITY #: 7000110

LAST REVIEW: 1988, 1991, 1997, 1999

DESCRIPTION: An excise tax of \$0.0105 is levied on each cigarette sold, given or consumed in this State. Of the twenty-one cents (\$0.21) collected on each pack of twenty cigarettes, three cents (\$0.03) is distributed on a monthly basis to the county or municipality where the revenue was collected. Of this two cents (\$0.02) goes into the General Fund directly and one cent (\$0.01) is deposited into Recreation Fund 215. The stream of cigarette tax revenue into the Recreation Fund has been used as security for recreation bonds sold to finance capital improvements at the City's golf courses. Any monies not needed to meet debt service on outstanding recreation bonds is available to be transferred to the General Fund to help defray the costs of recreational programs of the Parks and Recreation Department. The debt service schedule on outstanding recreation bonds is as follows:

Debt Service Schedule

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal &amp; Interest</u>
1989	\$180,000	\$72,440	\$252,440
1990	\$190,000	\$62,540	\$252,540
1991	\$200,000	\$51,900	\$251,900
1992	\$215,000	\$40,500	\$255,500
1993	\$225,000	\$27,600	\$252,600
1994	\$235,000	\$14,100	\$249,100

RATIONALE: The excess funds generated from the Cigarette Tax are to be used by the Parks and Recreation Department to help cover the operating costs of the recreational programs.

CURRENT SCHEDULE: Estimated resources less required transfer for debt service, with a minimum fund balance (roughly \$5,000) providing some cushion for error.

REVENUE :

FY/82 \$ 238,000  
FY/83 263,000  
FY/84 263,000  
FY/85 215,000  
FY/86 220,000  
FY/87 140,000  
FY/88 198,000  
FY/89 140,000  
FY/90 115,000  
FY/91 110,000  
FY/92 320,000  
FY/93 300,000  
FY/94 315,000  
FY/95 315,000  
FY/96 365,000  
FY/97 375,000  
FY/98 339,000

Contact: Jacques Blair, 768\_3171

**INTERFUND TRANSFER**  
**Transfer From City/County Project Fund 285**

REVENUE ACCOUNT #: 491285

AUTHORITY: Resolution 331

RESPONSIBLE ACTIVITY: Information Systems Division

ACTIVITY #: 2543000

LAST REVIEW: 1989, 1994, 1997, 1999

DESCRIPTION: This account records a reimbursement from fund 285 to cover the salaries of two individuals who provide the computer service to Bernalillo County, but who are then paid out of the General Fund. Additionally, revenues paid by the County to the City for the use of the City's computer information service go into the City/County project fund 285. In the FY/95 budget, \$360,000 was budgeted and charged to the County for providing these services. That money stays in fund 285.

RATIONALE: To reimburse the General Fund for the salaries of personnel who are providing the County with the Computer Information Service.

REVENUES:

FY/84	\$	0
FY/85		70,000
FY/86		77,436
FY/87		97,796
FY/88		75,704
FY/89		90,446
FY/90		104,981
FY/91		98,030
FY/92		91,291
FY/93		104,989
FY/94		112,000
FY/95		112,851
FY/96		121,200
FY/97		112,000
FY/98		128,000

Contact: Dennis Dexel, 768\_3511

**INTERFUND TRANSFER**  
**Transfers From City/County Building Debt Service Fund 435**

REVENUE ACCOUNT #: 491435

AUTHORITY: Both bonds are sold by Ordinance

RESPONSIBLE ACTIVITY: Department of Finance and Management

ACTIVITY #: 7000435

LAST REVIEW: 1985, 1997, 1999

DESCRIPTION: In 1983, a variable rate bond was issued to finance the new City/County building. To guard against high interest payments, in 1985, the City sold a second fixed rate bond issue in what is called a cross\_over refunding. The variable rate bonds will be called when the short term interest rate on these both exceeds the cup rate established by the fixed rate issue. Proceeds from the fixed rate issue were deposited in an escrow account. Debt service on the 1985 bonds is met from escrow; which is invested. Principal is paid directly from the bond proceeds in the escrow account interest is paid from escrow earnings. Where the income on investments is greater than the interest expense the difference is transferred to the General Fund. An account was setup to collect income to payoff the interest payments. The difference between the annual interest payments on the bond and the income from the investments was transferred to the General Fund. But since FY/92, any money made or invested now translates into an effective savings to the City in the "rent" it pays to fund 290 (City/County Facilities Fund); therefore, no future revenue is expected in this revenue account.

RATIONALE: The crossover refunding issue was created to insure that the City could cover interest payments on the City/County building bond during times of high interest rates.

CURRENT SCHEDULE: (Semiannual schedule for years 1988 through 1992)

Interest Income From Difference to			
<u>Year</u>	<u>on Bond</u>	<u>Investments</u>	<u>General Fund</u>
1988	\$786,687	\$731,400	\$(55,287)
	786,688	719,475	(67,212)
1989	644,187	662,400	18,212
	644,188	651,600	7,413
1990	633,312	648,600	15,288
	633,312	638,025	4,713
1991	618,312	630,200	11,887
	618,313	619,925	1,613
1992	602,812	611,800	8,987
	602,813	601,825	(988)

REVENUE :

FY/88 \$ 0  
FY/89 25,600  
FY/90 20,000  
FY/91 20,000  
FY/92 7,000  
FY/93 0  
FY/94 0  
FY/95 0  
FY/96 0  
FY/97 0  
FY/98 0

Contact: Lou Hoffman, 768\_3398

**INTERFUND TRANSFER**  
**Transfers from Joint Water and Sewer Operating Fund 621**

REVENUE ACCOUNT #: 491621

AUTHORITY: An agreement between the Liquid Waste Program and the General Fund.

RESPONSIBLE ACTIVITY: Public Works Department

ACTIVITY #: 5618000

LAST REVIEW: 1988,97

DESCRIPTION: The Liquid Waste Program, Sliplining Division, (enterprise fund) will pay fair market value rent to the General Fund for the space it uses at the Central Avenue facility. The Public Works Department, Liquid Waste Program believes fair market value for FY/89 is \$5.40 per square foot and will transfer \$13,214 for FY/89 to the General Fund for use of the Central facility. An annual transfer will continue for as long as the enterprise fund occupies space at this facility. The space usage and cost per square foot will be reviewed and agreed upon on an annual basis.

RATIONALE: The General Fund is getting reimbursed by the Public Works Department for rent it could be receiving if the Central Avenue facility was sublet to a party outside of City government.

CURRENT SCHEDULE: The Liquid Waste Program vacated the Central Avenue facility in March, 1989. The facility is in the process of being leased.

REVENUE:

FY/89 13,214  
FY/90 0  
FY/91 132,419  
FY/92 0  
FY/93 0  
FY/94 0  
FY/95 0  
FY/96 0  
FY/97 95,000  
FY/98 95,000

**INTERFUND TRANSFER**  
**Transfer From Refuse Disposal Fund 651**

REVENUE ACCOUNT #: 491651

AUTHORITY: Ordinance, 0\_42, 1980, "Municipal Collection Service"  
FY/89 Approved Budget

RESPONSIBLE ACTIVITY: Animal Control, Environmental Health

ACTIVITY #: 5681000

LAST REVIEW: 1988, 1999

DESCRIPTION: The Environmental Health Department's Animal Services Division is responsible for the collection of dead animals. The division transports dead animals from private veterinarians, Animal Humane shelters and the Animal Services facilities to the City landfill. In addition, the division is also on call for removal of animals that have been killed in accidents on City streets. A disposal fee of five dollars per animal is charged. Although the service is provided by the Animal Services Division, the revenues generated are deposited into the Solid Waste Department activity. The Solid Waste Department transfers payment of the direct costs of this service to the General Fund. The direct cost includes a staff of two, support supplies, vehicle fuels, vehicle maintenance and overhead costs. This transfer of funds began in FY/90.

In FY/89, the Environmental Health Department's Environmental Services Division instituted a one day household hazardous waste collection effort. This event was held three times a year and was funded through a \$75,000 transfer from the Solid Waste Department to the General Fund. The Household Hazardous Waste Program was expanded in FY/93 to a full time collection center. The program is funded by a \$30,000 County contribution and a 25 cent monthly surcharge on residential refuse bills that raises roughly \$351,000 annually.

RATIONALE: With respect to the dead animal pick\_up, the private sector is charged a reasonable collection fee to cover the direct costs of the service provided. Since the Solid Waste Department receives the revenues, while a General Fund entity performs the service, it is necessary to transfer monies to the General Fund.

CURRENT SCHEDULE: \$ 1.00 per animal collected  
\$ 0.25 monthly surcharge on residential refuse bills

REVENUES :

FY/88 \$ N/A  
FY/89 75,000  
FY/90 0  
FY/91 318,471  
FY/92 169,000  
FY/93 366,000  
FY/94 345,000  
FY/95 394,000  
FY/96 416,000  
FY/97 394,000  
FY/98 375,000

Contact: BJ Hall, 768-2600  
Robert Hillman, 764-1124  
Mary Lou Leonard, 768-2600

**INTERFUND TRANSFER**

**Transfers From Acquisition and Management of Open Space Fund 851**

REVENUE ACCOUNT #: 491851

AUTHORITY: Ordinance; Chapter 4, Article 2; "Disposition of Open Space Exchange Lands"

RESPONSIBLE ACTIVITY: Parks and Recreation Department

ACTIVITY #: 7000851

LAST REVIEW: 1989, 1999

DESCRIPTION: Each year since 1982, the Open Space Trust Fund has transferred interest earnings to the General Fund. The money is used for management, improvement and maintenance of City-owned and managed Open Space lands, per Section 4 of the Open Space Exchange Lands Ordinance. Transfers to the General Fund from the Open Space Income Fund have historically offset most of the costs of these activities. FY/92 marks the first year, however, that revenues received in the General Fund from the Open Space Income Fund and Open Space User Fees will be sufficient to cover Open Space activities.

RATIONALE: The revenues transferred to the General Fund are used to defray expenses associated with operation and maintenance of the City's Open Space program.

REVENUES:

FY/82 \$ 500,000  
FY/83 500,000  
FY/84 500,000  
FY/85 500,000  
FY/86 500,000  
FY/87 500,000  
FY/88 500,000  
FY/89 520,000  
FY/90 588,486  
FY/91 1,132,228  
FY/92 1,085,051

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