

CITY OF ALBUQUERQUE
General Fund Revenues, Expenditures and Fund Balances
Last Ten Fiscal Years
(In thousands of dollars)

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>
Revenues				
Taxes	\$ 50,623	\$ 64,774	\$ 65,802	\$ 68,525
Licenses and permits	4,417	4,616	4,396	5,222
Intergovernmental	91,151	95,008	95,946	100,603
Charges for services	26,721	30,509	31,782	31,299
Fines and forfeits	257	277	393	282
Interest	1,189	1,270	1,248	1,004
Miscellaneous	501	392	522	454
Other transfers in	<u>2,685</u>	<u>3,113</u>	<u>4,090</u>	<u>3,579</u>
Total revenues and other sources	177,544	199,959	204,179	210,968
Beginning fund balance	<u>14,146</u>	<u>13,339</u>	<u>11,644</u>	<u>12,227</u>
Total resources	<u>191,690</u>	<u>213,298</u>	<u>215,823</u>	<u>223,195</u>
Expenditures				
General government	27,169	33,428	33,287	32,873
Public safety	63,442	71,572	75,670	76,580
Cultural and recreation	30,432	33,468	31,326	30,206
Public works	15,717	16,005	20,871	18,642
Highways and streets	13,232	13,381	11,428	12,313
Health	6,852	5,159	4,918	4,711
Human services	4,433	4,849	6,669	6,908
Other transfers out	<u>17,074</u>	<u>23,792</u>	<u>19,427</u>	<u>22,091</u>
Total expenditures and other uses	<u>178,351</u>	<u>201,654</u>	<u>203,596</u>	<u>204,324</u>
Fund balance	13,339	11,644	12,227	18,871
Adjustments to fund balance				
Reserved fund balance	<u>(11,120)</u>	<u>(11,638)</u>	<u>(12,164)</u>	<u>(13,057)</u>
Ending unreserved fund balance	<u>\$ 2,219</u>	<u>\$ 6</u>	<u>\$ 63</u>	<u>\$ 5,814</u>

<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
\$ 85,102	\$ 86,393	\$ 93,180	\$ 99,105	\$ 105,634	\$ 113,542
6,179	7,463	7,207	7,873	7,454	7,556
108,584	108,389	117,363	124,625	129,058	132,410
30,747	33,301	33,970	34,920	37,294	37,162
186	227	252	227	8	35
1,354	1,879	2,488	2,437	2,910	3,279
420	598	318	536	536	1,115
<u>2,600</u>	<u>2,898</u>	<u>2,609</u>	<u>2,916</u>	<u>2,971</u>	<u>5,914</u>
235,172	241,148	257,387	272,639	285,865	301,013
<u>18,870</u>	<u>41,466</u>	<u>49,321</u>	<u>41,437</u>	<u>47,710</u>	<u>46,840</u>
<u>254,042</u>	<u>282,614</u>	<u>306,708</u>	<u>314,076</u>	<u>333,575</u>	<u>347,853</u>
31,450	35,672	38,084	41,153	40,732	42,605
78,881	85,256	93,301	97,840	103,593	110,161
31,955	35,562	39,406	41,766	47,582	47,801
16,749	18,319	15,989	15,232	15,641	15,739
12,941	13,333	12,170	13,381	13,765	14,011
4,985	5,812	6,385	6,451	6,635	6,059
7,181	8,418	10,117	11,975	15,945	18,180
<u>28,434</u>	<u>30,921</u>	<u>49,819</u>	<u>38,568</u>	<u>42,842</u>	<u>48,602</u>
<u>212,576</u>	<u>233,293</u>	<u>265,271</u>	<u>266,366</u>	<u>286,735</u>	<u>303,158</u>
41,466	49,321	41,437	47,710	46,840	44,695
<u>(12,668)</u>	<u>(15,550)</u>	<u>(18,123)</u>	<u>(23,499)</u>	<u>(19,143)</u>	<u>(20,129)</u>
<u>\$ 28,798</u>	<u>\$ 33,771</u>	<u>\$ 23,314</u>	<u>\$ 24,211</u>	<u>\$ 27,697</u>	<u>\$ 24,566</u>

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Revenues

The increase in taxes for 1990 was a result of a one-quarter percent increase in the City's gross receipts tax effective July 1, 1989.

The increase in taxes for 1993 was due to a \$2.0 million one time mill levy of property taxes for the General Fund by City Council with a corresponding decrease in the Debt Service Fund. The increase was also due to an \$8.0 million increase in Governmental Gross Receipts Tax resulting from an increase in economic activity.

The increase in taxes and intergovernmental revenue in 1994 was due to increased gross receipt tax revenue caused by an increase in economic activity in fiscal year 1994. The increase in economic activity is also reflected in licenses and permits due to the increase in permits related to building and other construction activity in fiscal year 1994.

The substantial increase in taxes and intergovernmental revenues from 1993 to 1995 is due to the implementation of GASB Statement 22, which caused a change in the method of recording taxpayer assessed revenues from cash basis to a modified accrual basis. This required an accrual of July receipts thus causing a large increase in revenues. It also required restatement of prior years of which the City restated back to 1993.

The \$220,000 decrease in fines and forfeits was due to the police parking fines revenue being moved to the Parking Fund in the fiscal year 1997 budget.

The increase in tax revenue for 1998 is due to a settlement with U.S. West Communications for \$2.8 million. As a result of the settlement, the franchise taxes paid by U.S. West Communications increased by approximately \$300,000 each per quarter. Another \$1.4 million is attributed to the unexpected strength of the City's economy during 1998.

Expenditures

The increase in expenditures for general government in 1990 was primarily due to the transfer of Weed and Litter as a program previously within Health to General Services of \$1.5 million and the payment to Risk Management of \$1.5 million from an insurance program.

The increase in expenditures for public safety in 1990 was due to a \$5.9 million increase in Police, which includes the cost of a new cadet class, pay increases, and additional overtime and a \$2.2 million increase to fire fighting costs.

The decrease in expenditures for public works in 1993 was primarily due to the one third decrease in personnel in the CIP Funded employees program from 95 positions to 65.

The increase in expenditures for public safety in 1993 was due to a \$1.1 million increase in police which includes the cost of a new cadet class and pay increase.

The increase in general government in 1994 is due to many employees taking advantage of the new retirement plan passed in July 1994.

The increase in public safety in 1994 is due to an increase of officers and the start up costs associated with them and the fire cadet class is now being funded through this program. The increase in culture and recreation is due to major increases in the management changes to the program.

The increase in public safety in 1995 is due to an increase of seventy-five police officers and the new community based police program. There was also an major increase in the off duty police program due to the increased precaution taken by local businesses to prevent crime.

The increase in operating transfers out in 1995 was largely due to a one-time transfer of \$7.0 million dollars to the Capital Projects Fund for the community based police mini substation.

The increase in highways and streets in 1996 was due to a million-dollar increase in the Risk Management charges for workers compensation and tort and other liability. A major program was also moved from public works.

The increase in human services in 1996 was due to a \$1.3 million increase in contractual services, an increase in Risk Management costs for tort and other liability claims of \$250,000, and a new child development site at the Carlos Ray Elementary School.

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The decrease in the operating transfers out in 1996 was largely due to the one time transfer of \$7.0 million in 1995 to the capital projects with no such transfer occurring in 1996.

The increase in culture and recreation in 1997 was due to the opening of the Albuquerque aquarium and botanical gardens in December of 1996. This represented about \$2.5 million in expenditures. CIP projects increased dramatically in 1997 representing another \$1.5 million increase. Community and youth recreation programs also increased by \$1 million due to increased focus on family and youth programs.

The increase in human services in 1997 is due to a \$3.5 million increase in contractual services to cover the continuation of programs no longer funded by federal or state grants, plus several new programs such as the high school initiative and detoxification center were added for \$1 million.

The growth in 1998 expenditures for public safety for 1998 was due primarily to increased costs of fire and police personnel. Fire personnel costs rose approximately \$2 million due to salary increases. The impact of salary increases for police was approximately \$4.5 million due to a ten percent increase in 1997 and a five percent increase in 1998. The full impact of the increases was reflected in 1998.

The increase in human service expenditure in 1998 was due to two factors. There was a \$1.1 million increase in contractual services due to twenty new service contracts, which accounted for approximately \$600,000 and a high school initiative program that accounted for the other \$500,000. The second factor was the construction of two new childcare centers that constituted \$106,000 in operating costs and a one-time capital outlay cost of \$356,000.