Internal Audit

City of Albuquerque

Interoffice Memorandum **December 12, 2003**

Ref. No.: 04-103B 1st Qtr.

To: **Michael J. Cadigan, Council President**

From: **Debra Yoshimura, Internal Audit Officer, Office of Internal Audit**

Subject: **FINAL REPORT TO THE COUNCIL ON THE CITYWIDE FISCAL YEAR 2004 FIRST QUARTER BUDGET 04-103B**

In accordance with City Ordinance 2-10-9 (B) ROA 1994, the following report is hereby submitted to the City Council. The Ordinance required the Office of Internal Audit to complete a review of the FY 2004 1st quarter budget.

The attached report summarizes appropriations and projected expenditures at the program level for all of the City's operating funds. The Chief Administrative Officer's response has been included for the programs that are projected to materially overspend.

Enclosures

DDY/njt

REPORT TO

CITY COUNCIL

ON THE

CITYWIDE FISCAL YEAR 2004 FIRST QUARTER BUDGET

04-103B

Internal Audit

City of Albuquerque
Office of Internal Audit

INTRODUCTION

City Ordinance 2-10-9 (B) ROA 1994 requires the Office of Internal Audit to perform a quarterly review of City expenditures and encumbrances for each fiscal year. This report is presented to the City Council to satisfy the First Quarter of Fiscal Year 2004 requirement.

The projections for the first quarter of fiscal year 2004 are attached as Tables A and B. These projections were compiled by the Office of Management and Budget (OMB). City Ordinance allows the Mayor to adjust the City's budget as necessary for no greater than $100,000 or 5% of a program's appropriation, whichever is less. For each anticipated over-expenditure in excess of $100,000 or 5% of appropriations, we requested an explanation as to what is generating the projected over-expenditures. We then assessed managements' plans, if any, to resolve the anticipated over-expenditures.

RESOURCES AND FUND BALANCE

The following is an analysis of changes in General Fund revenues, appropriations and fund balance.

	FY04 APPROVED BUDGET 6/30/03 (000's)	FY04 REVISED BUDGET 9/10/03 (000's)	FY04 1st QUARTER PROJECTIONS 11/25/03 (000's)
Resources:			
Revenue*	$ 349,566	$ 356,518	$ 358,601
Beginning fund balance	31,753	43,125	43,125
Total resources	381,319	399,643	401,726
Appropriations/Expenditures:			
Operating expenditures	350,806	351,404	347,182
Employee bonus	-	5,069	5,069
Total expenditures/appropriations	350,806	356,473	352,251
Fund Balance	$ 30,513	$ 43,170	$ 49,475
Fund balance adjustments	(678)	(736)	(736)
Fund balance reserves	29,811	29,706	29,706
Available fund balance	**$ 24**	**$ 12,728**	**$ 19,033**

* Revenues are projected, actual revenues may vary

EXPENDITURES

The following are explanations provided by the responsible departments for programs anticipated to overspend $100,000 or 5% of appropriations, whichever is lower.

GENERAL FUND PROGRAMS

The General Fund is used to account for resources and expenditures traditionally associated with governments that are not required to be accounted for in another fund. Appropriations are at the program level, the level at which expenditures may not legally exceed appropriations. The following General Fund program is in jeopardy of exceeding budget appropriations:

> Program 51503 - Albuquerque Police Department Central Support Services program is projected to overspend its budget of $21,590,000 by $174,000. APD management reports that extensive overtime was used to restrict access to the bosque area during and subsequent to the bosque fire. The Department of Finance and Administrative Services Director has requested reimbursement for all costs relating to the fire from the Federal Emergency Management Agency (FEMA) and the NM Disaster Assistance Program. If the reimbursement is received, this will not automatically increase the effected program's budget or reduce its expenditures. Action from the Administration and the Council will be required if additional funding is desired for the effected programs.

NON-GENERAL FUND PROGRAMS

There are 22 Non-General Operating Funds with 114 appropriated programs. The Non-General Fund programs at risk of overspending are as follows:

> Programs 59561 and 59562 - The Public Works Department (PWD) Water Plant Facility Operations and Water Distribution Facility Operations programs in the Joint Water/Sewer Fund are projected to overspend by $437,000 and $587,000, respectively. PWD management reports that twelve wells were down requiring the remaining wells to pump during the daytime hours at higher energy costs to keep up with demand. Additional unexpected costs have been incurred due to water line and vehicle repairs. PWD management states that they will monitor expenditures and take advantage of savings to ensure that these programs do not overspend.
>
> Program 54501 – The Solid Waste Management Department (SWMD) Collections program in the Refuse Disposal Fund is projected to overspend its appropriated budget of $13,947,000 by $454,000. SWMD management reports that 60% of the current fleet exceeds life expectancy. The increased repairs and maintenance costs relating to these aged vehicles has not been budgeted. Additional unexpected expenditures have been incurred due to higher than average fuel costs and overtime expenditures due to not having enough trucks or drivers. In order to ensure budget compliance SWMD management reports that new trucks will be placed in service in FY04 and the department will fill necessary positions such as drivers. Additional cost savings will be attempted through reductions in travel, training, and supplies.
>
> Program 57502 – The Transit Department Operations program in the Transit Fund is projected to overspend its budget of $18,348,000 by $497,000. Transit Department management reports that many permanent driver positions are vacant and are being filled

with overtime. Service cuts will be made that should decrease the need for overtime and bring this program within its appropriated budget. If this program does not come within its appropriated budget, additional resources from the General Fund may be required.

<u>Program 24501</u> – Department of Municipal Development Stadium Operations program in the Baseball Stadium Fund is projected to overspend its budget of $302,000 by $231,000. The original budget was based on projections made by a private company where previous historical data did not exist. Energy costs have come in higher than anticipated. The department reports that it has adequate fund balance to cover the projected over-expenditure and will seek an additional appropriation later in the fiscal year.

<u>Programs 21503 and 21508</u> – Metropolitan Detention Center (MDC) Corrections/Detention and Community Custody programs in the Corrections/Detention Fund are projected to overspend $480,000 and $170,000, respectively. MDC management reports that an additional 18 - 20 corrections officers are needed due to safety concerns. The department does not have an appropriation for these positions so full time corrections officers cannot be hired to fill them. Instead, MDC management is filling these positions by requiring existing officers to work overtime. Additional unanticipated costs are as follows:

- Budget was based on approximately 1,800 prisoners per day. There have been on average 1,950 per day.
- Community Custody program Trackers are entitled to overtime compensation. The original budget assumed that the Trackers were not entitled to overtime compensation.

The City's Office of Management and Budget (OMB) personnel report that weekly budget meetings with MDC are taking place. In order to ensure that MDC stays within its appropriations, purchases have been delayed and vacant positions that do not result in overtime will remain vacant.

OMB personnel also state that it is less costly to have inmates in community custody rather than incarcerated. Eligible inmates who are in detention will be transferred to the Community Custody program. This has the effect of causing the Community Custody program to go further over budget, but reduces the overall cost of operating MDC.

It should also be noted that the Joint Powers Agreement between Bernalillo County and the City of Albuquerque requires that management of MDC be transferred to Bernalillo County in the event that voters fail to adopt a charter for a single urban government. The City's Administration interprets this to be effective if the second vote to adopt a single urban government fails. The second proposed unification charter will be on the ballot in November, 2005.

OTHER ITEMS NOTED

1. THE CAO SHOULD REVIEW THE PROCESSES WITHIN THE HUMAN RESOURCES DEPARTMENT

Many City departments report that a number of necessary positions are vacant. As a result, many departments are filling these positions using overtime. Since overtime is typically earned at time-and-a-half, it is more expensive than it would be to fill the positions with additional personnel. City Departments are incurring unbudgeted overtime expenses and risk overspending their appropriations as a result. Some departments have expressed concern that there are undue delays in filling vacant positions caused by the Human Resources Department (HRD). The HRD Director reports that HRD turnaround time should be approximately 24 hours. However, it appears that actual time for turnaround has been much longer. For example, one department submitted a Position Release form to HRD on November 4, 2003. HRD did not advertise the position until November 23, 2003.

RECOMMENDATION

The CAO should examine the HRD processes for filling vacant positions and determine if efficiencies can be identified.

EXECUTIVE RESPONSE FROM THE CAO

"The CAO is acutely aware of the challenges facing several departments as the result of delays in filing a number of vacant positions. There are a wide variety of factors that can affect the timing of the hiring process. The HR Department continues to work with the departmental HR coordinators toward redesigning the entire hiring process to provide better tracking capability and increased efficiency. A number of initiatives have been undertaken to streamline the hiring process, but it will take additional time before the benefits can be seen at the departmental level."

CONCLUSION

Although a few programs are in jeopardy of exceeding appropriations, most projected over-expenditures appear to be manageable and will not have a negative impact requiring additional appropriations. Based on the information provided by the departments **it appears that eight programs will likely require additional appropriations.** These programs are:

Department	***Projected Over Expenditure***
APD Central Support Services program	$ 174,000
Public Works Water Plant Facility Ops.	437,000
Public Works Distribution Facility Ops.	587,000
Solid Waste Department Collections	454,000
Transit Dept. Operations	497,000
Municipal Development Baseball Stadium Ops	231,000
Corrections Department Corrections/Detention	480,000
Corrections Department Community Custody	170,000
TOTAL	$ 3,030,000

EXECUTIVE RESPONSE FROM THE CAO

"You asked for an explanation as to what actions are being considered by the Administration to reduce expenditures or increase appropriations. First quarter projections, based upon only three months of data, are not necessarily reliable. The benefit of the projections is to provide information to the programs and departments so that they can adjust their behavior to correct for any unfavorable trends. We believe that there is adequate time to make necessary adjustments. At this time, the Administration does not anticipate a mid-year appropriation adjustment to address the potential overspending problems in the programs you identify."

TABLE A
FINANCIAL STATUS REPORT
EXPENDITURES, APPROPRIATIONS, AND ANNUAL PROJECTIONS
GENERAL FUND
1st Quarter Projections, FY/04
($000's)

PROG	DEPARTMENT/PROGRAM STR	Y-T-D EXPEND	FY/04 APPROVED	PROJECTED EXPEND	(OVER)/ UNDER
	CHIEF ADMINISTRATIVE OFFICER				
39501	Chief Adminitrative Officer	345	1,563	1,562	1
39511	Economic Development	0	50	50	0
39512	International Trade	16	208	167	41
39507	Office of City Clerk	207	1,493	1,490	3
39510	Office of Economic Development	76	824	701	123
39503	Office of Management & Budget	240	1,118	1,111	6
	TOTAL	**884**	**5,256**	**5,081**	**175**
CSF	**CITY SUPPORT FUNCTIONS**				
77420	Comp in Lieu of Sick Leave	0	350	350	0
77271	Dues and Memberships	65	429	429	0
77421	Early Retirement	1,116	4,935	5,000	(65)
77270	Joint Comm on Intergov & Lgl TV F	26	224	224	0
77548	Risk Recovery	374	1,494	1,494	0
77123	Transfer to City County Dbt Srvc F	24	95	95	0
77124	Transfer to Operating Grants Fd	0	4,758	4,758	0
77125	Transfer to Sales Tax Refund Dbt	488	1,953	1,953	0
77380	Transfer to Lodger's Tax Fund 22(	148	591	591	0
	FY03 Bounus Program	0	4,657	4,657	0
	TOTAL	**2,239**	**19,486**	**19,551**	**(65)**
CN	**CONVENTION CENTER**				
18500	Convention Center	619	3,440	3,170	270
	TOTAL	**619**	**3,440**	**3,170**	**270**
CD	**CORRECTIONS & DETENTION**				
21501	**Trfr to Corr/Det Fd**	**4,995**	**20,548**	**20,548**	**0**
CN	**COUNCIL SERVICES**				
18500	Council Services	301	1,556	1,359	197
	TOTAL	**301**	**1,556**	**1,359**	**197**
CR	**CULTURAL SERVICES**				
23501	Strategic Support	230	1,099	1,067	32
23503	Community Events	295	1,339	1,327	12
23504	Museum	612	2,609	2,586	22
23506	Public Library	1,789	9,196	8,908	288
23507	CIP Library	11	94	49	45
23509	Biological Park	1,937	8,210	8,210	0
23510	CIP BioPark	229	1,844	1,350	494
23517	Explora Science Center	102	550	550	(0)
	TOTAL	**5,206**	**24,941**	**24,048**	**893**

EH		**ENVIRONMENTAL HEALTH**				
	47505	BioDisease Management	81	350	350	0
	56501	Consumer Health Protection	203	960	956	4
	56502	Environmental Services	253	1,150	1,135	15
	56504	Animal Services	791	4,266	4,237	29
	56505	Program Support	76	360	360	0
		TOTAL	**1,404**	**7,086**	**7,038**	**48**
FC		**FAMILY AND COMMUNITY SERVICES**				
	31501	Plan and Coordinate	394	1,828	1,853	(25)
	31502	Offer Health and Social Services	348	1,894	1,745	149
	31503	Develp Affordable Housing	7	75	74	1
	31504	Provide Early Childhood Educatior	862	4,441	4,360	81
	31505	Provide Commmunity Recreation	1,164	5,507	5,283	224
	31506	Provide Mental Health Services	38	204	202	2
	31507	Provide Emergency Shelter Servic	38	163	162	1
	31508	Prevent and Reduce Youth Gangs	155	1,003	1,003	0
	31509	Substance Abuse Treatment Preve	296	2,792	2,770	22
	31511	Neighborhood Crime Reduction	7	48	47	1
	31513	Train Lower Income Persons	64	470	471	(1)
	31514	Provide Transitional Housing	3	164	163	1
	31515	Supportive Services to the Homele	38	184	181	3
	31516	Partner with Public Education	298	5,288	5,192	96
		TOTAL	**3,713**	**24,060**	**23,506**	**554**
FM		**FINANCE AND ADMINISTRATIVE SERVICES**				
	25501	Strategic Support	78	362	361	1
	25502	CityWIde Financial Support Servic	33	452	452	0
	25503	Accounting	487	2,679	2,557	122
	25506	Information Services	1,505	7,339	7,100	239
	25507	Information Services - CIP	0	0	0	0
	25509	Purchasing	216	1,075	1,039	36
	25510	Treasury	274	1,342	1,331	11
		TOTAL	**2,594**	**13,249**	**12,840**	**409**

FR		**FIRE**				
	27501	AFD HeadQuarters	338	1,510	1,504	6
	27503	Dispatch	404	1,733	1,729	4
	27504	Fire Suppression	6,690	29,368	29,351	17
	27505	Paramedic Rescue	1,843	9,228	9,213	15
	27506	Fire Prevention/Fire Marshall's Off	691	2,843	2,838	5
	27507	Training and Safety	222	1,533	1,482	51
	27521	Logistics	161	856	829	27
	27525	Fire Dept/CIP Funded Employees	14	98	98	0
	27541	Fire Dept/Tech Services	100	451	441	10
		TOTAL	**10,462**	**47,620**	**47,483**	**137**
HR		**HUMAN RESOURCES**				
	47501	Personnel Services	448	2,236	2,168	68
		TOTAL	**448**	**2,236**	**2,168**	**68**
LG		**LEGAL**				
	34505	Real Property	76	513	459	54
	34508	Legal Services	927	4,745	4,651	94
	34510	Utility Franchising Office	81	686	686	0
		TOTAL	**1,084**	**5,944**	**5,796**	**148**
MY		**MAYOR'S OFFICE**				
	38501	Mayor's Office	117	524	519	5
		TOTAL	**117**	**524**	**519**	**5**
IA		**OFFICE OF INTERNAL AUDIT**				
	41501	Office of Internal Audit	173	773	768	5
		TOTAL	**173**	**773**	**768**	**5**
MD		**MUNICIPAL DEVELOPMENT**				
	24510	Strategic Support	221	1,096	1,075	21
	24511	Design	137	863	863	0
	24512	Design - Recovered	663	3,406	3,320	86
	26503	Trfr to City/County Facilities Fd	319	1,274	1,274	0
	26504	Trfr to Plaza Del Sol Building Fd	697	2,789	2,789	0
	26525	Facilities	1,312	6,074	6,035	39
		TOTAL	**3,348**	**15,502**	**15,356**	**146**

PR		**PARKS AND RECREATION**				
	45501	Strategic Support	157	722	711	11
	45502	Parks Management	2,810	11,217	11,150	67
	45503	Provide Quality Recreation	942	3,547	3,539	8
	45504	Promote Safe Use of FireArms	52	288	274	14
	45506	Quality Parks and Trails System	337	1,708	1,708	0
	45512	Transfer to fund 305	25	100	100	0
	45513	Trfr to Open Space Management F	337	1,399	1,399	0
		TOTAL	**4,661**	**18,981**	**18,881**	**100**
PL		**PLANNING**				
	49501	Strategic Support	231	1,063	1,009	54
	49504	Code Enforcement	410	1,934	1,971	(37)
	49506	Community Revitalization	317	1,547	1,403	144
	49507	Long Range Planning	261	1,255	1,151	104
	49508	Development Process and Policy	1,310	5,813	5,818	(5)
		TOTAL	**2,529**	**11,612**	**11,351**	**262**
PO		**POLICE**				
	51501	Neighborhood Policing	11,083	51,960	51,810	150
	51502	Investigative Services	4,120	18,310	17,551	759
	51503	Central Support Services	5,527	21,590	21,764	(174)
	51511	Off Duty Police Overtime	226	1,072	1,072	0
		TOTAL	**20,956**	**92,932**	**92,197**	**735**
PW		**PUBLIC WORKS**				
	58505	Street CIP/TRANS. Infrastructure ⁻	530	2,555	2,555	0
	58509	Construction	436	2,217	2,170	48
	58510	Trfr to 282	143	573	573	0
	58511	Storm Drainage	435	1,915	1,915	0
	58512	GF Street Services	2,040	8,480	8,480	0
	58513	Trfr to 305	743	2,970	2,970	0
	58525	Trfr to 725	0	74	74	0
		TOTAL	**4,326**	**18,784**	**18,736**	**48**
SA		**SENIOR AFFAIRS**				
	32501	Well Being	561	2,998	2,866	132
	32502	Access to Basic Services	16	113	113	(0)
	32504	Strategic Support	285	1,263	1,306	(43)
		TOTAL	**862**	**4,374**	**4,285**	**89**

TP		**TRANSIT/PARKING**				
	57509	Trfr to Transit Operating Fd	3,981	15,925	15,925	0
	57530	Special Events Parking	0	19	19	0
	57531	Trfr to Parking Operating Fd	393	1,625	1,625	0
		TOTAL	**4,374**	**17,569**	**17,569**	**0**
		TOTAL GENERAL FUND	**75,295**	**356,473**	**352,249**	**4,224**

TABLE B
FINANCIAL STATUS REPORT
EXPENDITURES, APPROPRIATIONS, AND ANNUAL PROJECTIONS
ALL FUNDS OTHER THAN GENERAL FUND
1st Quarter Projections, FY04
($000's)

DC	FD	PROG	FUND/PROGRAM STRATEGY	Y-T-D EXPENSE	FY/04 BUDGET	PROJECTED EXPEND	(OVER)/ UNDER
			STATE FIRE FUND				
FR	210	27508	State Fire Fund	**73**	**855**	**855**	**0**
			RECREATION FUND				
PR	215	45558	Trfr to General Fund	**68**	**270**	**270**	**0**
			LODGER'S TAX FUND				
CA	220	39513	Lodgers Tax Promotion	1,136	4,357	4,357	0
		39514	Trfr to Sales Tax Refunding D/S - 405	1,058	4,948	4,948	0
			TOTAL EXPENDITURES	**2,194**	**9,305**	**9,305**	**0**
			AIR QUALITY FUND				
EH	242	56507	Operating Permits	189	1,023	987	36
		56509	Vehicle Pollution Mgmt	223	1,228	1,219	9
		56517	Trfr to General Fund -110	29	115	115	0
			FY03 Bonus Program	0	28	28	0
			TOTAL EXPENDITURES	**441**	**2,394**	**2,349**	**45**
			CORRECTION/DETENTION FUND				
CD	260	21502	Administrative Support	845	4,496	4,567	(71)
		21503	Corrections/Detention	6,270	34,244	34,724	(480)
		21505	Transfer to Operating Grants Fund	0	33	33	0
		21508	Community Custody	244	946	1,116	(170)
		21560	Metro Criminal Justice Coord Council	0	85	85	0
		21504	Trfr to General Fund	320	1,247	1,247	0
		21510	Trfr to Jt Water/Sewer Capital	122	488	488	0
			FY03 Bonus Program	0	466	466	0
			TOTAL EXPENDITURES	**7,801**	**42,005**	**42,726**	**(721)**
			GAS TAX ROAD FUND				
PW	282	62510	Street Services	1,155	4,764	4,761	3
		62514	Trfr to General Fd - 110	61	243	243	0
			FY03 Bonus Program	0	79	79	0
			TOTAL EXPENDITURES	**1,216**	**5,086**	**5,083**	**3**

			CITY/CNTY BLDG OPER FUND				
MD	290	26505	Trfr to City/County Bldg DS Fd	300	1,200	1,200	0
		26507	City/County Bldg	557	2,806	2,795	11
		26510	Trfr to General Fd - 110	22	86	86	0
			FY03 Bonus Program	0	25	25	0
			TOTAL EXPENDITURES	**878**	**4,117**	**4,106**	**11**
			PLAZA DEL SOL BLDG OPER FUND				
MD	292	26590	Plaza del Sol Building	131	723	713	10
		26595	Trfr to Sales Tax Debt Srvc Fd	143	571	571	0
			FY03 Bonus Program	0	7	7	0
			TOTAL EXPENDITURES	**274**	**1,301**	**1,291**	**10**
			AVIATION OPERATING FUND				
AV	611	11501	Aviation Operations	4,997	23,474	22,218	1,256
		11502	Trfr to Airport Cap and Deferred Maint	3,800	15,200	15,200	0
		11504	Trfr to General Fund	297	1,188	1,188	0
		11505	Trfr to Aiport Debt Srvc Fd	4,950	19,800	19,800	0
		11511	Economic Development	1	30	15	15
			FY03 Bonus Program	0	307	307	0
			TOTAL EXPENDITURES	**14,044**	**59,999**	**58,728**	**1,271**

			JT WATER/SEWER OPER FUND				
PW	621	59502	Wastewater Treatment	1,499	10,650	9,728	922
		59504	Wastewater Pretreatment	380	1,788	1,706	82
		59505	Wastewater Colleciton	966	4,400	4,377	23
		59506	Wastewater laboratory	258	1,377	1,291	86
		59508	Trfr to General Fund	1,796	7,186	7,186	0
		59509	Norht I-25 Industrial Reuse	36	344	199	145
		59510	State Conservation Fee	271	1,100	1,100	0
		59511	Finance	929	4,058	4,016	42
		59512	Trfr to Debt Srvc Fd - 631	9,641	38,561	38,561	0
		59517	San Juan/Chama	1,065	2,222	2,222	0
		59518	Trfr to Rehab Fd - 628	2,523	10,091	10,091	0
		59519	Trfr to Capital Fd -629	125	500	500	0
		59521	Strategic Support	239	1,363	1,127	236
		59522	Utility Development	157	776	624	152
		59527	Information Systems	63	638	573	65
		59530	Customer Services	776	3,637	3,497	140
		59533	Water Resources	895	3,231	3,229	2
		59536	Low Income Utility Credit	67	250	250	0
		59560	Water Plant Facility R & M	528	2,660	2,518	142
		59561	Water Plant Facility Operations	2,586	8,338	8,775	(437)
		59562	Water Distribution Facility Maintenance	1,556	6,471	7,058	(587)
		59563	Water Distribution Facility Operations	426	2,346	2,141	205
		59564	Water Revenue Meter Maintenance	504	2,891	2,511	380
		59566	Contract O & M	16	155	79	76
			FY03 Bonus Program	0	550	550	0
			TOTAL EXPENDITURES	**27,302**	**115,583**	**113,909**	**1,674**

			SUSTAINABLE WATER SUPPLY FUND				
PW	622	59545	Sustainable Water Supply	615	13,665	13,252	413
		59546	Trfr to Capital - 629	1,513	6,050	6,050	0
		59547	Trfr to Debt Service - 631	458	1,831	1,831	0
		59548	Trfr to General Fd - 110	166	663	663	0
			TOTAL EXPENDITURES	**2,751**	**22,209**	**21,796**	**413**

			PARKING FAC OPER FUND				
TR	641	57533	Parking Services	555	2,851	2,764	87
		57534	Trfr to General Fund	149	597	597	0
		57536	Trfr to Pk Fac D/S Fd	550	2,200	2,200	0
			FY03 Bonus Program	0	53	53	0
			TOTAL EXPENDITURES	**1,255**	**5,701**	**5,614**	**87**

			REFUSE DISPOSAL OPER FUND				
SW	651	54501	Collections	3,739	13,493	13,947	(454)
		54502	Disposal	1,159	4,207	4,184	23
		54503	Administrative Services	1,089	8,169	8,034	135
		54504	Recycling	487	2,160	2,089	71
		54505	Clean City Section	633	2,800	2,790	10
		54516	Trfr to General Fd - 110	688	2,754	2,754	0
		54519	Trfr to Corrections & Detention Fd - 260	28	113	113	0
		54525	Trfr to Refuse D/S Fd - 655	1,090	4,360	4,360	0
		54533	Trfr to Refuse Capital Fd - 653	1,400	5,618	5,618	0
		54534	Trfr to Joint W/S Fd - 621	149	596	596	0
			FY03 Bonus Program	0	502	502	0
			TOTAL EXPENDITURES	**10,462**	**44,772**	**44,987**	**(215)**

			TRANSIT OPER FUND				
TR	661	57501	Sun Van	896	4,331	4,192	139
		57502	Operations	4,163	18,348	18,845	(497)
		57504	Special Events	115	284	214	70
		57507	Trfr to General Fd - 110	382	1,529	1,529	0
		57520	Trfr to Transit Grant fund - 663	84	335	335	0
			FY03 Bonus Program	0	509	509	0
			TOTAL EXPENDITURES	**5,639**	**25,336**	**25,625**	**(289)**

			GOLF OPER FUND				
PR	681	44501	Affordable and Quality Golf	931	3,377	3,374	3
		44502	Trfr to General Fd - 110	100	416	416	0
		44503	Trfr to Golf Debt Service - 685	80	320	320	0
		44505	Trfr to Golf Capital - 683	6	25	25	0
			FY03 Bonus Program	0	46	46	0
			TOTAL EXPENDITURES	**1,117**	**4,184**	**4,181**	**3**

			BASEBALL STADIUM OPERATING FUND				
FA	691	24501	Stadium Services	150	302	533	(231)
		24502	Trfr to General Fund	2	6	6	0
		24503	Trfr to Pk Fac D/S Fd	291	1,162	1,162	0
			FY03 Bonus Program	0	2	2	0
			TOTAL EXPENDITURES	**442**	**1,472**	**1,703**	**(231)**

RISK MANAGEMENT FUND

FA	705	33541	Workers Compensation	1,011	5,723	5,718	5
		33542	Tort and Other Claims	2,573	17,687	17,687	0
		33580	Trfr to General Fund	230	918	918	0
		33595	Safety Office	174	733	770	(37)
		33596	Employee Health Services	39	271	269	2
		33597	Substance Abuse Program	16	250	250	0
HR	705	47504A	Unemployment Comp	192	413	413	(0)
		47505	Employee Equity	0	72	52	20
			FY03 Bonus Program	0	42	42	0
			TOTAL EXPENDITURES	**4,235**	**26,109**	**26,120**	**(11)**

MATERIALS/SUPPLIES INVENTORY MGMT FD

FA	715	25513	Materials Management	116	521	499	22
		25514	Trfr to General Fund	52	209	209	0
			FY03 Bonus Program	0	14	14	0
			TOTAL EXPENDITURES	**168**	**744**	**722**	**22**

FLEET MANAGEMENT FUND

PW	725	28503	Fleet Management	1,954	8,675	8,665	10
		28505	Trfr to General Fund	184	736	736	0
			FY03 Bonus Program	0	74	74	0
			TOTAL EXPENDITURES	**2,138**	**9,485**	**9,475**	**10**

EMPLOYEE INSURANCE FUND

HR	735	47550	Insurance and Administration	1,579	33,522	33,507	15
		47553	Trfr to General Fd	51	204	204	0
			FY03 Bonus Program	0	9	9	0
			TOTAL EXPENDITURES	**1,630**	**33,735**	**33,720**	15

COMMUNICATIONS MGMT FUND

FA	745	25561	City Communications	187	1,004	999	5
		25562	Trfr to General Fund	57	227	227	0
			FY03 Bonus Program	0	13	13	0
			TOTAL EXPENDITURES	**243**	**1,244**	**1,239**	**5**

OPEN SPC EXPNDBL TRST FD

PR	851	84501	Opens Space Mgmt	**735**	**3,075**	**3,150**	(75)
			FY03 Bonus Program	0	52	52	0
			TOTAL EXPENDITURES	**735**	**3,127**	**3,202**	**(75)**