

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
BUDGET AND ACTUAL - COMMUNICATIONS FUND
YEAR ENDED JUNE 30, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Charges for services	\$ 1,184,000	\$ 1,184,000	\$ 1,383,112	\$ 199,112
Interest on investments	-	-	44,804	44,804
	<u>1,184,000</u>	<u>1,184,000</u>	<u>1,427,916</u>	<u>243,916</u>
Total revenues				
Expenses:				
City Communications	1,144,000	1,179,000	1,116,603	62,397
Payment for General Fund Services	163,000	163,000	158,133	4,867
	<u>1,307,000</u>	<u>1,342,000</u>	<u>1,274,736</u>	<u>67,264</u>
Total expenses				
Excess of revenues over (under) expenses	<u>\$ (123,000)</u>	<u>\$ (158,000)</u>	153,180	<u>\$ 311,180</u>
Expenses not budgeted:				
Depreciation expense			(8,632)	
Miscellaneous income			<u>(31,695)</u>	
Change to conform to generally accepted accounting principles:				
Capital outlay			<u>33,620</u>	
Change in net assets			<u>\$ 146,473</u>	

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
BUDGET AND ACTUAL - EMPLOYEE INSURANCE FUND
YEAR ENDED JUNE 30, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues:				
Charges for services	\$ 48,894,000	\$ 48,894,000	\$ 47,658,192	\$ (1,235,808)
Miscellaneous	128,000	128,000	168,510	40,510
Interest on investments	70,000	70,000	63,834	(6,166)
Total revenues	<u>49,092,000</u>	<u>49,092,000</u>	<u>47,890,536</u>	<u>(1,201,464)</u>
Expenses:				
Insurances and Administration	49,147,000	49,182,000	42,868,206	6,313,794
Payment for General Fund Services	119,000	119,000	107,958	11,042
Total expenses	<u>49,266,000</u>	<u>49,301,000</u>	<u>42,976,164</u>	<u>6,324,836</u>
Excess of revenues over (under) expenses	<u>\$ (174,000)</u>	<u>\$ (209,000)</u>	4,914,372	<u>\$ 5,123,372</u>
Expenses not budgeted:				
Depreciation			(3,933)	
Change in net assets			<u>\$ 4,910,439</u>	

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
BUDGET AND ACTUAL - FLEET MANAGEMENT FUND
YEAR ENDED JUNE 30, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Charges for services	\$ 12,150,000	\$ 12,150,000	\$ 12,178,181	\$ 28,181
Interest on investments	25,000	25,000	103,666	78,666
Miscellaneous revenue	-	-	377,734	377,734
	<u>12,175,000</u>	<u>12,175,000</u>	<u>12,659,581</u>	<u>484,581</u>
Total revenues				
Expenses:				
Fleet management	11,823,000	12,202,000	12,197,169	4,831
Payments for general fund services	600,000	600,000	425,593	174,407
	<u>12,423,000</u>	<u>12,802,000</u>	<u>12,622,762</u>	<u>179,238</u>
Total expenses				
Excess of revenues over (under) expenses	<u>\$ (248,000)</u>	<u>\$ (627,000)</u>	36,819	<u>\$ 663,819</u>
Expenses not budgeted:				
Depreciation			(124,377)	
Change to conform to generally accepted accounting principles:				
Capital outlay			<u>195,347</u>	
Change in net assets			<u>\$ 107,789</u>	

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
BUDGET AND ACTUAL - RISK MANAGEMENT FUND
YEAR ENDED JUNE 30, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 35,270,000	\$ 35,319,000	\$ 34,807,058	\$ (511,942)
Interest on investments	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,587,904</u>	<u>1,587,904</u>
Total revenues	<u>36,270,000</u>	<u>36,319,000</u>	<u>37,394,962</u>	<u>1,075,962</u>
Expenses:				
Safety office	1,467,000	1,518,000	1,159,965	358,035
Tort and other claims	17,747,000	18,762,000	18,759,028	2,972
Workers' compensation claims	9,504,000	9,504,000	7,618,978	1,885,022
Transfer to general fund	760,000	760,000	747,371	12,629
Unemployment compensation	605,000	654,000	653,526	474
Employee equity	<u>78,000</u>	<u>78,000</u>	<u>23,409</u>	<u>54,591</u>
Total expenses	<u>30,161,000</u>	<u>31,276,000</u>	<u>28,962,277</u>	<u>2,313,723</u>
Excess of revenues over expenses	<u>\$ 6,109,000</u>	<u>\$ 5,043,000</u>	8,432,685	<u>\$ 3,389,685</u>
Expenses not budgeted:				
Depreciation			(5,183)	
Tort and other claims - reserve adjustment			(1,246,055)	
Worker's compensation claims - reserve adjustment			(4,809,390)	
Change in net assets			<u>\$ 2,372,057</u>	

CITY OF ALBUQUERQUE, NEW MEXICO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
BUDGET AND ACTUAL - SUPPLIES INVENTORY MANAGEMENT FUND
YEAR ENDED JUNE 30, 2007

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Revenues:				
Charges for services	\$ 601,000	\$ 601,000	\$ 981,182	\$ 380,182
Interest on investments	18,000	18,000	39,939	21,939
Miscellaneous	<u>1,300</u>	<u>1,300</u>	<u>62,318</u>	<u>61,018</u>
Total revenues	<u>620,300</u>	<u>620,300</u>	<u>1,083,439</u>	<u>463,139</u>
Expenses:				
Materials management	569,000	572,000	550,749	21,251
Payment for General Fund Services	<u>191,000</u>	<u>191,000</u>	<u>190,652</u>	<u>348</u>
Total expenses	<u>760,000</u>	<u>763,000</u>	<u>741,401</u>	<u>21,599</u>
Excess of revenues over (under) expenses	<u>\$ (139,700)</u>	<u>\$ (142,700)</u>	342,038	<u>\$ 484,738</u>
Revenues (expenses) not budgeted:				
Depreciation expense			(19,473)	
Unrealized gain on investments			<u>2,436</u>	
Change in net assets			<u>\$ 325,001</u>	