

CITY of ALBUQUERQUE

TWENTY SEVENTH COUNCIL

COUNCIL BILL NO. R-26-17 ENACTMENT NO. _____

SPONSORED BY: Renée Grout, by request

1 RESOLUTION

2 APPROPRIATING FUNDS FOR OPERATING THE GOVERNMENT OF THE CITY
3 OF ALBUQUERQUE FOR FISCAL YEAR 2027, BEGINNING JULY 1, 2026 AND
4 ENDING JUNE 30, 2027; ADJUSTING FISCAL YEAR 2026 APPROPRIATIONS;
5 AND APPROPRIATING CAPITAL FUNDS.

6 WHEREAS, the Charter of the City of Albuquerque requires the Mayor to
7 formulate the annual operating budget for the City of Albuquerque; and

8 WHEREAS, the Charter of the City of Albuquerque requires the Council to
9 approve or amend and approve the Mayor's budget; and

10 WHEREAS, appropriations for the operation of the City government must
11 be approved by the Council.

12 BE IT RESOLVED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF
13 ALBUQUERQUE:

14 Section 1. That the amount of \$72,956,000 is hereby reserved in the
15 Operating Reserve Fund for the City of Albuquerque for Fiscal Year 2027.

16 Section 2. That the following amounts are hereby appropriated to the
17 following programs for operating City government during Fiscal Year 2027:

18 GENERAL FUND – 110

19 Animal Welfare Department

20 Animal Care Center 15,948,000

21 Animal HEART 21,000

22 Arts and Culture Department

23 Biological Park 19,617,000

24 CABQ Media 1,233,000

25 CIP Bio Park 673,000

26 Community Events 3,683,000

1	Explora	1,539,000
2	Museum	4,369,000
3	Museum-Balloon	1,898,000
4	Public Arts and Urban Enhancement	727,000
5	Public Library	17,890,000
6	Strategic Support	2,155,000
7	Chief Administrative Office Department	
8	Chief Administrative Office	5,929,000
9	City Support Department	
10	Dues and Memberships	536,000
11	Early Retirement	7,000,000
12	GRT Administration Fee	5,479,000
13	Joint Committee on Intergovernmental Legislative Relations	327,000
14	Open and Ethical Elections	875,000
15	Transfer to Other Funds:	
16	Capital Acquisition Fund (305)	1,000,000
17	Operating Grants Fund (265)	4,000,000
18	Sales Tax Refunding D/S Fund (405)	14,473,000
19	Solid Waste Operating Fund (651)	711,000
20	Vehicle/Equipment Replacement Fund (730)	500,000
21	Civilian Police Oversight Department	
22	Civilian Police Oversight Agency	3,124,000
23	Community Safety Department	
24	Administrative Support	5,915,000
25	Field Response	12,059,000
26	Special Operations	1,845,000
27	Council Services Department	
28	Council Services	10,500,000
29	Economic Development Department	
30	Economic Development	2,895,000
31	Economic Development Investment	1,406,000
32	International Trade	95,000
33	Environmental Health Department	

1	Consumer Health	2,232,000
2	Environmental Services	803,000
3	Strategic Support	1,732,000
4	Urban Biology	678,000
5	Finance and Administrative Services Department	
6	Accounting	4,442,000
7	Financial Support Services	1,191,000
8	Office of Equity and Inclusion	2,099,000
9	Office of Management and Budget	2,033,000
10	Office of MRA	1,277,000
11	Purchasing	2,258,000
12	Strategic Support	881,000
13	Treasury	1,163,000
14	Fire Department	
15	Dispatch	7,739,000
16	Emergency Response/Field Op	104,726,000
17	Emergency Services	4,134,000
18	Fire Prevention/FMO	8,091,000
19	Headquarters	5,042,000
20	Logistics/Planning	4,148,000
21	Training	4,388,000
22	General Services Department	
23	Convention Center/ASC	2,092,000
24	Energy and Sustainability	678,000
25	Facilities	8,286,000
26	Security	9,789,000
27	Strategic Support	1,177,000
28	Transfer to Other Funds:	
29	Stadium Ops Fund (691)	400,000
30	Health, Housing and Homelessness Department	
31	Affordable Housing	1,433,000
32	Emergency Shelter	8,178,000
33	Gateway Center	11,706,000

1	Health and Human Services	3,955,000
2	Homeless Support Services	7,041,000
3	Mental Health	4,331,000
4	Strategic Support	3,415,000
5	Substance Use	788,000
6	Transfer to Other Funds:	
7	Operating Grants Fund (265)	8,000,000
8	Human Resources Department	
9	B/C/J/Q Union Time	131,000
10	Personnel Services	4,704,000
11	Legal Department	
12	Legal Services	8,880,000
13	Mayor's Office Department	
14	Mayor's Office	1,085,000
15	Municipal Development Department	
16	Construction	2,211,000
17	Design Recovered CIP	2,307,000
18	Design Recovered Storm	3,200,000
19	Real Property	826,000
20	Special Events Parking	19,000
21	Storm Drainage	4,543,000
22	Strategic Support	3,539,000
23	Street Services-F110	14,263,000
24	Streets	6,776,000
25	Transfer to Other Funds:	
26	Trsf to Gas Tax Road Fund (282)	3,838,000
27	Office of the City Clerk	
28	Administrative Hearing Office	586,000
29	Office of the City Clerk	4,365,000
30	Open and Ethical	94,000
31	Office of Inspector General	
32	Office of Inspector General	971,000
33	Office of Internal Audit	

1	Internal Audit	1,266,000
2	Parks and Recreation Department	
3	Aquatic Services	6,536,000
4	CIP Funded Employees	3,034,000
5	Golf	5,794,000
6	Open Space Management	5,435,000
7	Park Management	20,746,000
8	Recreation	5,774,000
9	Strategic Support	2,295,000
10	Transfer to Other Funds:	
11	Capital Acquisition Fund (305)	100,000
12	Planning Department	
13	Code Enforcement	5,163,000
14	One Stop Shop	11,765,000
15	Strategic Support	4,230,000
16	Urban Design and Development	3,108,000
17	Transfer to Other Funds:	
18	Refuse Disposal Operating Fund (651)	463,000
19	Police Department	
20	Administrative Support	23,628,000
21	Investigative Services	61,321,000
22	Neighborhood Policing	140,056,000
23	Off-Duty Police Overtime	200,000
24	Office of Emergency Management	809,000
25	Office of the Superintendent	18,267,000
26	Prisoner Transport	4,653,000
27	Professional Accountability	28,904,000
28	Transfer to Other Funds:	
29	Parking Facilities Operating Fund (641)	400,000
30	Senior Affairs Department	
31	Basic Services	664,000
32	Strategic Support	3,672,000
33	Well Being	7,667,000

1	Technology and Innovation Department	
2	Citizen Services	4,439,000
3	Data Management for APD	990,000
4	Information Services	11,849,000
5	Transit Department	
6	Transfer to Transit Operating Fund (661)	25,257,000
7	Youth and Family Services Department	
8	Child and Family Development	4,614,000
9	Community Recreation	17,331,000
10	Educational Initiatives	2,148,000
11	Strategic Support	1,810,000
12	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202</u>	
13	Finance and Administrative Services Department	
14	Marijuana Equity and Community Reinvestment	4,500,000
15	<u>FIRE FUND - 210</u>	
16	Fire Department	
17	State Fire Fund	3,965,000
18	Transfer to Other Funds:	
19	Fire Debt Service Fund (410)	279,000
20	<u>LODGERS' TAX FUND - 220</u>	
21	Finance and Administrative Services Department	
22	Lodgers' Promotion	8,500,000
23	Transfer to Other Funds:	
24	General Fund (110)	513,000
25	Sales Tax Refunding D/S Fund (405)	8,504,000
26	Lodger's Tax appropriations are based on estimated revenue at the beginning of	
27	each fiscal year. Actual revenue may exceed estimated revenue causing	
28	promotional and debt appropriations to be deficient prior to the end of the fiscal	
29	year. If actual revenue exceeds estimated revenue, the variance is hereby	
30	appropriated to satisfy contractual promotional payments and debt obligations	
31	by the standard 50/50 revenue allocation.	
32	<u>HOSPITALITY TAX FUND - 221</u>	
33	Finance and Administrative Services Department	

[Bracketed/Underscored Material] - New
 [Bracketed/Strikethrough Material] - Deletion

1	Lodgers' Promotion	2,009,000
2	Transfer to Other Funds:	
3	Capital Acquisition Fund (305)	874,000
4	Sales Tax Refunding D/S Fund (405)	1,135,000
5	Hospitality Tax appropriations are based on estimated revenue at the beginning	
6	of each fiscal year. Actual revenue may exceed estimated revenue causing	
7	promotional and debt appropriations to be deficient prior to the end of the fiscal	
8	year. If actual revenue exceeds estimated revenue, the variance is hereby	
9	appropriated to satisfy contractual promotional payments and debt obligations	
10	by the standard 50/50 revenue allocation.	
11	<u>CULTURAL AND RECREATION PROJECTS FUND – 225</u>	
12	Arts & Culture Department	
13	Balloon Center Projects	8,000
14	Community Events Projects	63,000
15	Museum Projects	259,000
16	<u>ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND – 235</u>	
17	Arts & Culture Department	
18	BioPark Projects	2,500,000
19	<u>AIR QUALITY FUND – 242</u>	
20	Environmental Health Department	
21	Operating Permits	3,369,000
22	Vehicle Pollution Management	1,433,000
23	Transfer to Other Funds:	
24	General Fund (110)	636,000
25	<u>SENIOR SERVICES PROVIDER FUND – 250</u>	
26	Senior Affairs Department	
27	CDBG Services	100,000
28	Senior Services Provider	8,864,000
29	Transfer to Other Funds:	
30	General Fund (110)	1,042,000
31	<u>OPERATING GRANTS FUND – 265</u>	
32	Health, Housing and Homelessness Department	
33	Prepaid Rapid Rehousing	8,000,000

1	<u>LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280</u>	
2	Police Department	
3	Law Enforcement Protection Act	1,427,000
4	Law Enforcement Protection Act – Aviation	20,000
5	Transfer to Other Funds:	
6	General Fund (110)	100,000
7	<u>GAS TAX ROAD FUND - 282</u>	
8	Municipal Development Department	
9	Street Services-F282	7,244,000
10	Transfer to Other Funds:	
11	General Fund (110)	248,000
12	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
13	Municipal Development Department	
14	Speed Enforcement Program	3,032,000
15	Transfer to Other Funds:	
16	General Fund (110)	1,000,000
17	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
18	City Support Department	
19	Sales Tax Debt Service	27,863,000
20	<u>FIRE DEBT SERVICE FUND – 410</u>	
21	Fire Department	
22	Fire Debt Service	279,000
23	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u>	
24	City Support Functions	
25	General Obligation Bond Debt Service	97,775,000
26	<u>AVIATION OPERATING FUND – 611</u>	
27	Aviation Department	
28	Management & Professional Support	14,835,000
29	Operations, Maintenance and Security	37,932,000
30	Public Safety	8,134,000
31	Transfers to Other Funds:	
32	Airport Capital and Deferred Maintenance (613)	17,000,000
33	General Fund (110)	7,383,000

1	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
2	General Services Department	
3	Parking Services	5,154,000
4	Transfers to Other Funds:	
5	General Fund (110)	727,000
6	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
7	Solid Waste Management Department	
8	Administrative Services	10,006,000
9	Clean City	15,858,000
10	Collections	26,975,000
11	Disposal	12,604,000
12	Maintenance - Support Services	11,615,000
13	Transfers to Other Funds:	
14	General Fund (110)	9,666,000
15	Refuse Disposal Capital Fund (653)	9,108,000
16	A contingent appropriation is made based upon the cost of fuel exceeding \$2.30	
17	per gallon during FY/27 in the Refuse Disposal Operating Fund (651). Fuel	
18	appropriations for Administrative Services, Clean City, Collections, Disposal,	
19	and Maintenance – Support Services programs will be increased up to the	
20	additional fuel surcharge revenue received at fiscal year-end.	
21	<u>REFUSE DISPOSAL DEBT SERVICE FUND – 655</u>	
22	Solid Waste Management Department	
23	Debt Service	2,764,000
24	<u>TRANSIT OPERATING FUND – 661</u>	
25	Transit Department	
26	ABQ Rapid Transit	5,807,000
27	ABQ Ride	33,225,000
28	Facility Maintenance	3,189,000
29	Paratransit Services	7,771,000
30	Special Events	96,000
31	Strategic Support	5,440,000
32	Transfer to Other Funds:	
33	General Fund (110)	6,574,000

[Bracketed/Underscored Material] - New
 [Bracketed/Strikethrough Material] - Deletion

1	Refuse Disposal Operating Fund (651)	150,000
2	TR Grants Fund (663)	463,000
3	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
4	General Services Department	
5	Stadium Operations	1,225,000
6	Transfer to Other Funds:	
7	General Fund (110)	30,000
8	<u>SPORTS STADIUM DEBT SERVICE FUND – 695</u>	
9	General Services Department	
10	Stadium Debt Service	976,000
11	<u>RISK MANAGEMENT FUND – 705</u>	
12	Finance and Administrative Services Department	
13	Risk - Fund Administration	1,355,000
14	Risk - Safety Office	2,775,000
15	Risk - Tort and Other	3,981,000
16	Risk - Workers' Comp	3,291,000
17	WC/Tort and Other Claims	29,291,000
18	Transfers to Other Funds:	
19	General Fund (110)	1,307,000
20	Human Resources Department	
21	Employee Equity	1,085,000
22	Unemployment Compensation	1,540,000
23	<u>GROUP SELF-INSURANCE FUND - 710</u>	
24	Human Resources Department	
25	Group Self Insurance	110,735,000
26	<u>FLEET MANAGEMENT FUND – 725</u>	
27	General Services Department	
28	Fleet Management	14,368,000
29	Transfer to Other Funds:	
30	General Fund (110)	493,000
31	<u>VEHICLE/EQUIPMENT REPLACEMENT FUND – 730</u>	
32	Technology and Innovation Department	
33	Computers	500,000

1 EMPLOYEE INSURANCE FUND – 735

2 Human Resources Department

3 Insurance Administration 4,193,000

4 Transfer to Other Funds:

5 General Fund (110) 299,000

6 COMMUNICATIONS FUND – 745

7 Technology and Innovation Department

8 City Communications 13,421,000

9 Transfer to Other Funds:

10 Transfer to General Fund (110) 338,000

11 Section 3. That the following appropriations are hereby adjusted to the

12 following programs from fund balance and/or revenue for operating City

13 government in Fiscal Year 2026:

14 FLEET MANAGEMENT FUND – 725

15 General Services Department

16 Transfers to Other Funds:

17 Capital Acquisition Fund (305) 2,300,000

18 Section 4. That the following appropriations are hereby made to the Capital

19 Program to the specific funds and projects as indicated below for Fiscal Year

20 2027:

21 <u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
----------------------------------	----------------------	----------------------

22 City Support/Fund 305

23 LEDA	Transfer from Fund 110	1,000,000
----------------	-------------------------------	------------------

24 Finance and Administrative/Fund 305

25 Convention Center Improvements	Transfer from Fund 221	874,000
--	-------------------------------	----------------

26 Parks & Recreation/Fund 305

27 Park Development/Parks	Transfer from Fund 110	100,000
----------------------------------	-------------------------------	----------------

28 Solid Waste/Fund 653

29 Refuse Equipment	Transfer from Fund 651	4,800,000
----------------------------	-------------------------------	------------------

30 Automatic Collect Sys	Transfer from Fund 651	475,000
---------------------------------	-------------------------------	----------------

31 Disposal Facilities	Transfer from Fund 651	1,104,000
-------------------------------	-------------------------------	------------------

32 Refuse Facility	Transfer from Fund 651	500,000
---------------------------	-------------------------------	----------------

33 Recycle Carts	Transfer from Fund 651	505,000
-------------------------	-------------------------------	----------------

1	Computer Equipment	Transfer from Fund 651	505,000
2	Alternative Landfills	Transfer from Fund 651	199,000
3	Landfill Environmental	Transfer from Fund 651	1,020,000

4 Section 5. That the following appropriations are hereby made to the Capital
5 Program to the specific funds and projects as indicated below for Fiscal Year
6 2026:

7	<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
8	<u>Municipal Development/Fund 305</u>		
9	Roof Repair City Facilities	Transfer from Fund 725	2,300,000

10 Section 6. That the City of Albuquerque hereby adopts the budget
11 hereinabove described and respectfully requests approval from the State of
12 New Mexico, Local Government Division of the Department of Finance and
13 Administration.

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

[Bracketed/Underscored Material] - New
[Bracketed/Strikethrough Material] - Deletion

City of Albuquerque

PROPOSED BUDGET FISCAL YEAR 2027

Mayor Timothy M. Keller

**CITY OF ALBUQUERQUE
FISCAL YEAR 2027
PROPOSED BUDGET**



TABLE OF CONTENTS

INTRODUCTION

Mayor's Letter.....	1
City Organization Chart.....	7
Council Districts.....	8
FY/26 Budget Award.....	9
Office of Management & Budget Staff.....	11

PREFACE.....	13
---------------------	-----------

EXECUTIVE SUMMARY

FY/27 Budget Synopsis.....	19
Long-Term Forecast for General Fund.....	23
General Fund Operating Budget for FY/27.....	25
Non-Recurring Revenues and Appropriations.....	27
General Fund Appropriations by Department.....	31
Reserves.....	33
Changes in Employment.....	33

GOALS.....	35
-------------------	-----------

FINANCIAL CONSOLIDATIONS.....	39
--------------------------------------	-----------

ECONOMIC OUTLOOK

National Economy and Economic Outlook.....	49
Albuquerque Economy.....	52

REVENUE ANALYSIS

Revised FY/26 and Proposed FY/27 Revenue Projections.....	63
---	----

DEPARTMENT BUDGET HIGHLIGHTS

Animal Welfare.....	71
Arts & Culture.....	75
Aviation.....	81
Chief Administrative Office.....	85
City Support.....	86
Civilian Police Oversight Agency.....	89
Community Safety.....	90
Council Services.....	92
Economic Development.....	93
Environmental Health.....	96
Finance and Administrative Services.....	100
Fire.....	110
General Services.....	115
Health, Housing, and Homelessness.....	121
Human Resources.....	129
Legal.....	134
Mayor's Office.....	137
Municipal Development.....	138
Office of the City Clerk.....	144
Office of Inspector General.....	147
Office of Internal Audit.....	149
Parks and Recreation.....	151
Planning.....	154
Police.....	157
Senior Affairs.....	162
Solid Waste.....	166
Technology & Innovation.....	170
Transit.....	174
Youth & Family Services.....	177

BONDED INDEBTEDNESS.....	181
---------------------------------	------------

APPENDIX

Budget Calendar.....	189
Analysis Methodology for Computing Line Item Adjustments.....	190
Revenue Forecasting Methodologies.....	191
Tax Impositions.....	193
Tax Authority.....	194
Hold Harmless Distributions.....	195
Non-Recurring Appendix.....	197
Acronyms.....	199
Glossary of Terms.....	201



Numeric List of Fund Names by Category.....	203
General Fund Program Strategy Breakdown by Goal.....	204
Personnel Complement by Department.....	207
APPROPRIATIONS LEGISLATION	213
Appropriating Funds for Fiscal Year 2027	



City of Albuquerque

Timothy M. Keller, Mayor

April 1, 2026

Memorandum

To: Klarissa J. Peña, President, City Council

From: Timothy M. Keller, Mayor 

CC: Samantha Sengel, Chief Administrative Officer;
Carla Martinez, Chief Financial Officer

Subject: Fiscal Year 2027 Proposed Operating Budget

The Fiscal Year 2027 Proposed Operating Budget, beginning July 1, 2026, is submitted in accordance with the City Charter. This budget reflects a deliberate and disciplined realignment of City government focused on protecting core services, strengthening frontline delivery, and ensuring that we are operating within our means in a heavily constrained fiscal environment. The proposed budget totals \$1.47 billion and reflects a net \$35 million decrease in total operating resources from Fiscal Year 2026. To achieve this, the City implemented approximately \$62 million in combined reductions and reallocations driven by operational efficiencies, targeted costs reductions, and the strategic redirection of resources to prioritize frontline services and employee compensation.

Cities across the country are operating under increasing pressure from inflation, rising service and healthcare costs, increased demand for services, and reductions in federal funding. Albuquerque is no exception. City revenues are also under pressure nationally, with economic uncertainty and low consumer confidence resulting in reduced spending. Albuquerque continues to see relatively flat population growth and tax revenue when adjusted for inflation. Furthermore, long term obligations in our collective bargaining agreements continue to increase our labor costs.

In response, this budget is grounded in a clear approach: prioritize frontline service delivery, reduce administrative overhead, and ensure that spending is transparently aligned with measurable outcomes for residents. It also includes modest increases for rank-and-file city workers and significant raises and additional staffing for public safety, including Albuquerque Fire Rescue (AFR), which will see its highest pay increases in city history.

The proposed budget maintains structural balance, with recurring revenues sufficient to support recurring expenditures. It also reflects a deliberate shift away from reliance on one-time federal relief and fund balance that supported City operations in prior years, strengthening the City's long-

term financial position and reinforcing the principle that recurring costs must be supported by sustainable revenue sources.

To achieve this, departments were directed to reduce non-essential spending, identify operational efficiencies, trim contracts, identify redundant or under-utilized positions and focus on mission-critical functions. These actions resulted in approximately \$62 million in combined reductions and reallocations, enabling a net \$35 million decrease in total operating resources. These reductions required deliberate tradeoffs. Departments eliminated or deactivated 247 positions, scaled back administrative functions, right sized outside vendors and reduced reliance on external contracts where in-house capacity can deliver services more cost effectively. Budget pressure also required a freeze on almost all new initiatives other than select core priorities. These were not easy decisions, but they were necessary to align the City's operations with current fiscal realities.

Despite these challenges, and because of our thoughtful cost cutting, we make targeted investments in the areas that matter most: public safety, homelessness and behavioral health, housing, and the workforce required to deliver reliable City services. The proposed budget includes \$15.3 million in compensation increases subject to negotiations for applicable bargaining unit positions, along with an additional \$1.1 million to address market rate adjustments available for labor negotiations for personnel in the Youth and Family Services Department and Metro Security Division. Together, these investments reflect a total of \$16.4 million dedicated to strengthening the City's workforce and ensuring we remain competitive in recruiting and retaining the employees who serve our community every day.

This budget also reflects the application of a 5% Indirect Overhead (IDOH) rate across applicable capital projects and programmatic investments. IDOH represents the City's cost of providing essential centralized services such as financial management, procurement, legal support and project oversight that are required to deliver capital projects and other major initiatives.

Historically, these costs have not been fully recovered, resulting in an increased burden on the General Fund. Establishing a consistent 5% rate ensures that we more accurately account for the full cost of delivering projects, improves transparency, and aligns with best practices for sustainable financial management. This approach also supports strong financial controls, clean audit outcomes, and the City's ability to maintain favorable bond ratings, all of which are critical to delivering infrastructure investments efficiently and responsibly.

The budgets for the Office of Inspector General, the Office of Internal Audit, and the Civilian Police Oversight Agency remain largely flat. Additionally, Council Services was not subject to the same executive branch reduction and realignment directives and currently their budget reflects an 8.1% budget increase based on staff direction on budgetary adjustments during the year. However, consistent with the approach taken by my administration, we encourage a similar review of operations and expenditures to identify efficiencies and ensure that resources are aligned to best serve the needs of the community and the frontline personnel who deliver critical services every day.

Consistent with my commitment in this third term to work alongside the City Council in setting shared priorities, and as requested by several members, this budget intentionally leaves \$8 million in flexible unallocated dollars for council's discretion rather than allocating every available dollar.

Public Safety

Public safety investments in FY27 are guided by a clear operational strategy: deploy the right personnel to the right functions, maximize officer and responder presence, and strategically integrate technology and civilianization to reduce response time, support improved field response and continue to increase investigation clearance rates.

Albuquerque Police Department

At the Albuquerque Police Department, this includes a strategic reallocation of resources from administrative command structures to frontline response. The department reduced command staff by 8 positions generating savings that have been reinvested to fund 100 Police Service Aides. This civilianization strategy allows sworn officers to focus on core law enforcement crime-fighting duties, strengthening overall response capacity. The budget also supports increased deployment of transit safety officers, enhancing visible public safety presence across the City's transit system and improving rider confidence. The department continues recruitment and retention efforts toward a goal of 1,100 sworn officers and is transitioning 43 existing sworn personnel into field operations in the most recent bid.

Albuquerque Fire Rescue

Albuquerque Fire Rescue is prioritizing field response by realigning staffing and reducing reliance on overtime. The FY27 budget redirects personnel from support functions to station assignments for field response requires support personnel to complete regular field shifts per pay period to supplement coverage.

This proposal will reduce reliance on overtime while strengthening response capacity, allowing AFR to improve service delivery without proportionally increasing costs. The proposed budget supports negotiated wage increases for firefighters and targeted investments in personnel and equipment, while implementing internal cost controls.

Albuquerque Community Safety

Albuquerque Community Safety continues to expand as the City's third branch of public safety. The FY27 budget includes a \$2 million increase to expand field response and double the size of the Street Outreach Team. This investment strengthens the City's ability to respond to behavioral health needs and homelessness with specialized, housing-oriented, civilian-led interventions that reduce strain on traditional emergency response systems.

Homelessness, Housing, and Behavioral Health

This budget advances a coordinated system of care designed to move individuals from crisis to stability through outreach, shelter, treatment, and housing.

The Gateway System of Care is fully funded in this proposed budget to ensure operational stability and long-term sustainability as services continue to come online. Albuquerque Community Safety's expanded outreach capacity will serve as a primary entry point into this system, connecting individuals to shelter, services, and housing pathways.

The Health, Housing and Homelessness Department remains central to this work. As part of a more coordinated approach, \$500,000 in funding has been reallocated to support motel vouchers through expanded outreach efforts, providing immediate, flexible shelter options in partnership with ACS. The budget includes funding for a Gateway West Safe Outdoor Space focused on stabilizing individuals experiencing homelessness not yet ready for indoor shelter.

The budget also appropriates \$400,000 for a new diversion initiative led by the City Attorney's Office, designed to address the cycle of low-level, non-violent offenses that often result in very brief and ineffective periods of detention without treatment or long-term resolution. Under this diversion program, eligible individuals will be assessed by a social worker or case manager at the point of prosecution and offered structured diversion options, including shelter intake, case management, substance use or mental health treatment, or other supportive services.

This approach shifts the City's response from a system that cycles individuals through arrest and release to one that uses legal intervention as a pathway into services, while maintaining accountability for participation. By aligning enforcement with treatment and housing resources, the program is designed to reduce recidivism, decrease strain on the courts and detention system, and improve outcomes for individuals experiencing homelessness and behavioral health challenges.

Together, these investments establish a more structured and accountable system of care that links outreach through ACS, stabilization through the Gateway System of Care managed by HHH, and structured diversion through the City's legal framework, creating a clear pathway from crisis to treatment, shelter, and long-term stability.

Quality of Life and Core Services

The FY27 budget protects the services that directly impact residents' daily lives while improving operational efficiency.

The Youth and Family Services Department is expanding teen programming by \$500,000 and increasing compensation for part-time frontline staff by \$800,000, while reorganizing early childhood programs to better align with the State's free childcare framework. This approach allows the City to extend services, strengthen partnerships, and increase community reach without duplicating existing resources.

Departments such as Arts and Culture, Parks and Recreation, and Senior Affairs are focused on core services and program delivery. Operational improvements, including enhanced procurement practices, inventory management, and service delivery models, are being implemented to reduce waste and improve sustainability.

To ensure fairness and fiscal responsibility, several departments, including Animal Welfare, Solid Waste, and Youth and Family Services, are implementing non-resident surcharges where appropriate. This ensures that services used by non-residents are more accurately aligned with their true cost, protecting resources funded by Albuquerque taxpayers and preventing any increases to City residents.

Operational Efficiency and Economic Development

A central component of this budget is restructuring how the City operates to reduce costs and improve service delivery.

Departments across the City are consolidating administrative, fiscal and human resource functions, reducing contract dependence, and increasing in-house capabilities. For example, the Department of Municipal Development is expanding internal capacity for specialized work to reduce reliance on costly private contractors. The Legal Department is increasing in-house representation to contain outside counsel costs. Administrative functions across the Economic Development Department (EDD), the Metropolitan Redevelopment Agency (MRA), Human Resources, and the Office of Equity and Inclusion are being consolidated to improve coordination and reduce administrative overhead.

At the same time, economic development efforts remain focused on long-term growth. The EDD and MRA continue to leverage incentives, redevelopment tools, and partnerships with the State to support business growth and investment. The Aviation Department is advancing key assets, including Sunport real estate, the rail spur and Double Eagle II, as drivers of economic opportunity and improved connectivity.

Conclusion

The Fiscal Year 2027 budget reflects clear priorities, disciplined financial management, and a commitment to improving how City government operates for the people of Albuquerque. It makes necessary reductions while protecting core services and investing strategically in the systems that matter most.

This is a budget built on accountability and execution. It recognizes current fiscal constraints, makes deliberate choices about where to invest, and positions the City to deliver better, more reliable outcomes for residents.

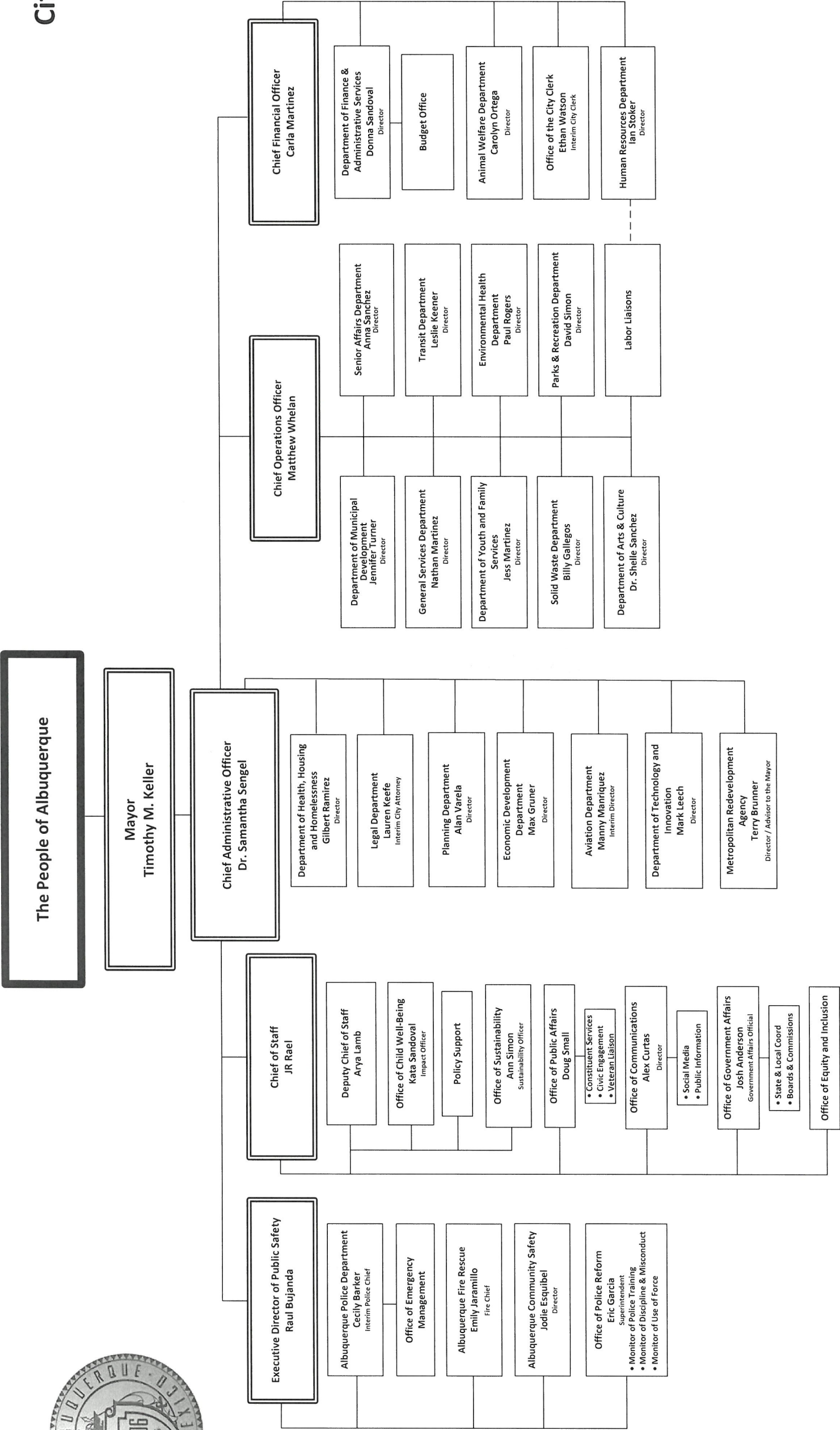
Our administration remains committed to delivering a safer, cleaner, and more functional city while building long-term capacity in the systems that support our community. We appreciate the work of the Office of Management and Budget, department leadership, and City employees who contributed to this proposal, and we look forward to working with the City Council as you consider the Fiscal Year 2027 budget.



City of Albuquerque

City Council

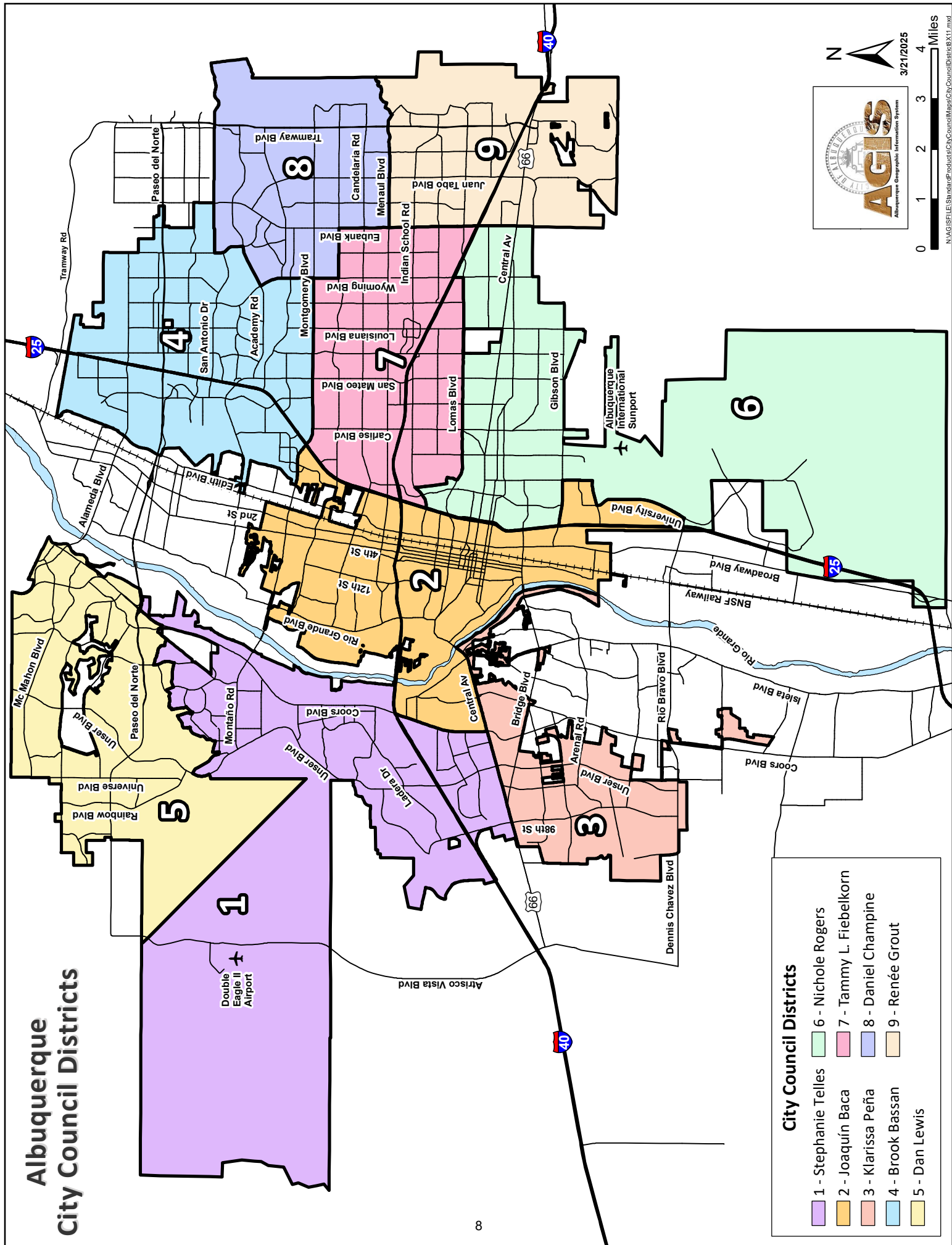
- DST. 1 Stephanie Telles
DST. 2 Joaquin Baca
DST. 3 Klarissa J. Peña
DST. 4 Brook Bassan
DST. 5 Dan Lewis
DST. 6 Nichole Rogers
DST. 7 Tammy Fiebelkorn
DST. 8 Daniel Champine
DST. 9 Renee Grout



Approved: 
Dr. Samantha Sengel, Chief Administrative Officer
April 4, 2026

 — Denotes Administrative Executive

Albuquerque City Council Districts



City Council Districts

1 - Stephanie Telles

2 - Joaquín Baca

3 - Klarissa Peña

4 - Brook Bassan

5 - Dan Lewis

6 - Nichole Rogers

7 - Tammy L. Fiebelkorn

8 - Daniel Champine

9 - Renée Grout

3/21/2025

N:\AGIS\FILE\Standard\Products\CityCouncil\Mapa\CityCouncilDistrictsXT1.mxd



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Albuquerque
New Mexico**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

FINANCE & ADMINISTRATIVE SERVICES

OFFICE OF MANAGEMENT & BUDGET

Acting Budget Officer

Kevin Noel

Budget Manager

Kevin Noel

City Economist

Christine Boerner

Executive Budget Analyst Department Assignments

Mahvand Biazar

ANIMAL WELFARE, AVIATION, COMMUNITY SAFETY, SOLID WASTE

Linda Cutler-Padilla

CHIEF ADMINISTRATIVE OFFICE, ECONOMIC DEVELOPMENT,
FIRE, MAYOR'S OFFICE, PARKS AND RECREATION

Kevin Noel

CITY COUNCIL

Suzanne Oliver

CITY SUPPORT, MUNICIPAL DEVELOPMENT, OFFICE OF THE CITY CLERK, OFFICE OF INTERNAL AUDIT,
OFFICE OF INSPECTOR GENERAL, TECHNOLOGY AND INNOVATION, YOUTH AND FAMILY SERVICES

Emma Romero

CIVILIAN POLICE OVERSIGHT AGENCY, LEGAL, POLICE, SENIOR AFFAIRS

Diane Shaver

ARTS AND CULTURE, ENVIRONMENTAL HEALTH,
HEALTH HOUSING AND HOMELESSNESS, PLANNING

Haiyan Zhao

FINANCE AND ADMINISTRATIVE SERVICES, GENERAL SERVICES, HUMAN RESOURCES,
TRANSIT

**The Budget is available Online at
<http://www.cabq.gov/budget>**

**FY/27 OPERATING BUDGET
PREFACE**

CITY OF ALBUQUERQUE FY/27 OPERATING BUDGET

PREFACE

Albuquerque's operating budget contains the executive budget proposal for the General Fund, special revenue, internal service, debt service, project, and enterprise funds. Performance measures are presented with financial information and are included in the department budget highlights.

The City of Albuquerque (City) Charter requires an operating budget to be formulated annually by the Mayor in consultation with the City Council. The budget process requires a financial plan along with a performance plan be delivered on April 1. Council holds at least three public hearings and approves the budget as proposed or amended by May 31.

Appropriations are at a program level, the level at which expenditures may not legally exceed appropriations. Budgetary control is maintained by a formal appropriation and encumbrance system. The Mayor has authority to move program appropriations by the lesser of five percent or \$100 thousand, provided the fund appropriation does not change. Additional appropriations may be approved or modified during the year by a legally adopted resolution(s). With the exception of project funds, appropriations revert to fund balance to the extent they have not been expended or encumbered at fiscal year end.

Budget data is prepared consistent with the City's basis of accounting. Governmental funds utilize the modified accrual basis of accounting, while proprietary funds (enterprise and internal service) and agency funds are on a full accrual basis. Transactions are recorded in individual funds and each is treated as a separate entity.

Albuquerque provides traditional services such as public safety, culture, recreation, highways and streets, and refuse collection. In addition, the City operates parking facilities, a transit system, and the State of New Mexico's (State) largest airport. This document has nine major sections and contains a summary of funding information by department, fund, goal, and program.

The Coronavirus Disease 2019 (COVID-19) public health emergency not only had a devastating impact on the health of individuals throughout the world and our community but has also had ripple effects on our economy and way of life. As a result of this public health emergency, the City reassessed the economic impacts for the latter part of FY/20 and future fiscal

years. The City's use of federal aid during the economic downturn is briefly discussed below.

In March 2020, the Coronavirus Aid, Relief and Economic Security (CARES) Act established a \$150 billion Coronavirus Relief Fund, from which the federal government provided economic relief to state and local governments for eligible COVID-19 related expenses. The City received \$150.3 million in direct federal aid in April 2020. The City fully used the CARES aid to mitigate and respond to COVID-19 in fiscal years FY/20 and FY/21.

In March 2021, the American Rescue Plan Act of 2021 (ARPA) established a \$350 billion fund to provide state and local governments additional relief to address the continued impact of COVID-19. The City received \$108.8 million in two \$54.4 million distributions. The City received the first distribution in May 2021 and received the second distribution in May 2022. In compliance with ARPA requirements, the City fully used or obligated ARPA funding by December 31, 2024.

The revenue estimate for FY/27 was updated with national and UNM BBER data available in January 2026. Since January, there have been a number of potentially negative federal policy impacts such as tariffs, cuts to federal jobs, cuts to grant funding, as well as international conflicts, which could negatively impact business investment and consumer confidence. These impacts increase the amount of uncertainty in the economy and in the revenue projection in this budget.

The **Executive Summary** is designed as an overview. This section discusses the policies underlying the budget proposal.

The **Goals** section presents the City's eight goals.

The **Financial Consolidations** section presents an elimination of interfund transactions in order to provide an accurate picture of the budget as a whole. Total proposed revenues and appropriations for all operating funds are included in the consolidation tables.

The **Economic Outlook** and **Revenue Analysis** sections contain detailed information on the projected revenues and economic issues to be addressed in the coming year.

The **Department Budget Highlights** section contains financial, performance measure, and other pertinent information on a department basis by fund, goal, and program level. The Fund Balance Tables or Working Capital Tables, where appropriate, are presented with estimated ending balances. These tables provide the detailed information for the consolidated tables in the Financial Consolidations section.

Performance measurement information is also included in this section. It contains information on the desired community conditions related to programs and the measurements required for a performance-based budgeting system.

The **Bonded Indebtedness** section provides a summary of outstanding bond indebtedness and summary information related to bond obligations.

The **Appendix** contains information that is useful to prepare or understand the budget, including definitions, a schedule of the functional grouping of funds and departments, and a budget calendar. There is also a brief explanation of the methodology used in budget preparation.

The **Appropriations Legislation** section contains copies of legislation that are submitted to the City Council along with this document. The legislation must be passed as submitted or amended by City Council and approved by the Mayor before the budget becomes law.

EXECUTIVE SUMMARY

FY/27 BUDGET SYNOPSIS (All Operating Funds)

Resources

Total operating resources for all funds is projected at \$1.47 billion in FY/27. This is \$35 million lower than the FY/26 original approved budget of \$1.5 billion. Although modest increases occurred in estimated tax and service revenues, the decrease is due to reduced reliance on fund balance resulting from budget cuts. The following revenue categories continued to demonstrate slight economic growth from the FY/26 original budget as the City continues its normalization from the economic impacts of COVID-19.

Gross Receipt Tax (GRT), enterprise revenues, and property taxes together make up 68.5% of the City's total revenues. GRT is the City's major source of revenue and is estimated at \$616.5 million or 42.0% of total resources for FY/27. Property Tax comprises 13.7% of total revenue. The various enterprises operated by the City are estimated to generate 12.8% of total revenue in FY/27. Inter-fund transfers and the use of available fund balances make up the next category of revenue at 16.3%, while the other categories that include payments from other governmental entities, permits, fees, and other

charges, comprise 15.2% of overall remaining City revenue.

Revenue from City enterprise operations such as Solid Waste, Stadium (Isotopes Park), Parking Facilities, and Aviation is generated from fees charged to customers for specific services provided. Other revenue sources include intergovernmental (including grants), inter-fund transfers and use of fund balance, various charges (including admission fees to various City-operated facilities such as pools, community centers, zoo and aquarium), and permits for building and inspection.

The following graphics illustrate the relative composition of total resources. Effective July 1, 2023, the gross receipts tax sourcing rules changed from point of origin-based sourcing to destination-based sourcing for most categories of gross receipts, allowing for the imposition of local taxes on remote sellers (internet sales).

RESOURCES FOR ALL FUNDS

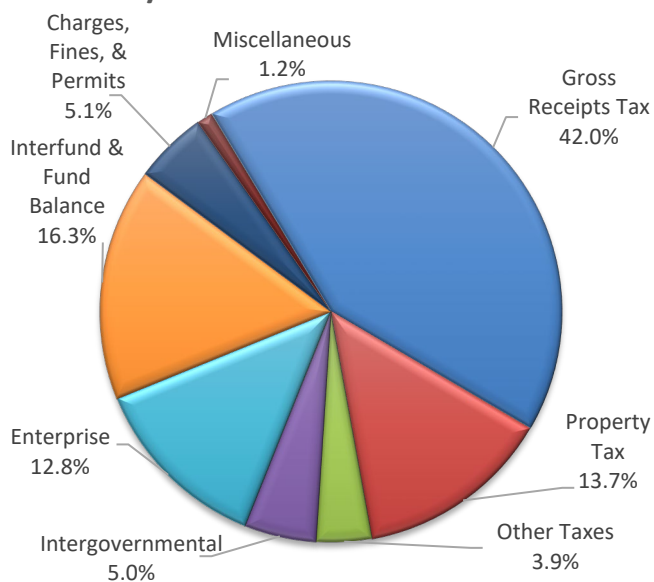
After Inter-fund Eliminations

FY/27 (in \$000's)

	Total	Share
Gross Receipts Tax	616,491	42.0%
Property Tax	200,946	13.7%
Other Taxes	57,032	3.9%
Intergovernmental	73,956	5.0%
Enterprise	187,527	12.8%
Inter-fund & Fund Balance	238,607	16.3%
Charges, Fines, & Permits	75,292	5.1%
Miscellaneous	16,344	1.2%
Total Revenue	1,466,195	100%

Note: Resources are reflected after inter-fund eliminations to avoid double counting of inter-fund transfers.

FY/27 RESOURCES ALL FUNDS



Appropriations by Department

Operating under increasing pressure from inflation, rising service and healthcare costs, increased demand for services, and reductions in federal funding, City departments worked to reduce non-essential spending, identify operational efficiencies, trim contracts, identify redundant or under-utilized positions and focus on mission-critical functions. These efforts accounted for approximately \$62 million in combined reductions and reallocations and achieved a net \$35 million decrease in total operating costs as reflected in the proposed budget. Public safety departments comprise approximately 32% of operating appropriations. The Albuquerque Police Department (APD), Albuquerque Fire and Rescue Department (AFR), and Albuquerque Community Safety Department (ACS) comprise 30.6% of the total

fund appropriations of \$1.47 billion and 55% of the General Fund appropriations of \$817.4 million in FY/27. Other departments such as City Support, Finance and Administrative Services, and Human Resources have large appropriations because of the number and type of funds within their departments that support core services and citywide benefits.

The Departments of Health, Housing and Homelessness and Youth and Family Services comprise 7% of total fund appropriations and 12% of General Fund appropriations.

By department, the total appropriations after inter-fund eliminations are shown in alphabetical order in the following table. The overall budget is \$1.47 billion.

FY/27 PROPOSED BUDGETS - ALL FUNDS After Inter-fund Eliminations (\$000's)

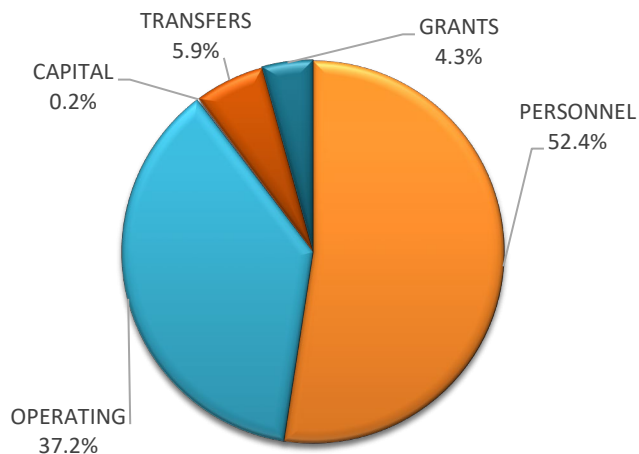
<u>Department</u>	<u>Total</u>	<u>% Total</u>
Animal Welfare	15,969	1.09%
Arts and Culture	56,708	3.87%
Aviation	77,901	5.31%
Chief Administrative Office	5,929	0.40%
City Support	140,855	9.61%
Civilian Police Oversight	3,124	0.21%
Community Safety	21,097	1.44%
Council Services	10,500	0.72%
Economic Development	4,396	0.30%
Environmental Health	11,310	0.77%
Finance and Admin Svc	73,273	5.00%
Fire	142,512	9.72%
General Services	51,064	3.48%
Health, Housing and Homelessness	59,840	4.08%
Human Resources	122,388	8.35%
Legal	8,880	0.61%
Mayor's Office	1,085	0.07%
Municipal Development	47,960	3.27%
Office of Inspector General	971	0.07%
Office of Internal Audit	1,266	0.09%
Office of the City Clerk	5,045	0.34%
Parks and Recreation	55,453	3.78%
Planning	24,266	1.66%
Police	285,335	19.46%
Senior Affairs	21,536	1.47%
Solid Waste	89,003	6.07%
Technology and Innovation	31,199	2.13%
Transit	55,991	3.82%
Youth and Family Services	41,339	2.82%
Grand Total	1,466,195	100.00%

Note: Budgets are reflected after inter-fund eliminations to avoid double counting of inter-fund transfers.

Appropriations by Spending Category

Total City appropriations for FY/27 are proposed at \$1.47 billion after inter-fund eliminations, which is \$35 million lower than the FY/26 original approved budget. The decrease is the result of a City-wide effort to reduce non-essential spending, identify operational efficiencies, and trim contracts and redundant or under-utilized positions. APD achieves this objective through strategic resource reallocation by reducing command staff positions, and AFR rebalanced firefighter staffing by reducing support service positions and prioritizing field response roles to lower overtime costs. The Department of Municipal Development reorganized to increase in-house capabilities for the most challenging private contracts and reduce dependencies on outside entities, and the Legal Department minimized costs by using City attorneys to reduce reliance on outside counsel. All of these efforts resulted in using less fund balance. Proposed appropriations include \$15.3 million for citywide wage increases for frontline staff, which are subject to negotiations for applicable union positions. \$750 thousand has been allocated for the Conway Northwest Multi-Generational Center coming-on-line and increased temporary staff and extended hours at multi-generational centers. \$610 thousand is included for the Fire Department's Medic 12 coming-on-line; and continued support for ACS's 24/7 operations, Civilian Police Oversight Agency's ongoing compliance efforts, and \$25.3 million subsidy to support the operations of the Transit Department.

FY/27 PROPOSED BUDGET



Healthcare premiums are another cost driver, which rose by 7.5% for medical benefits.

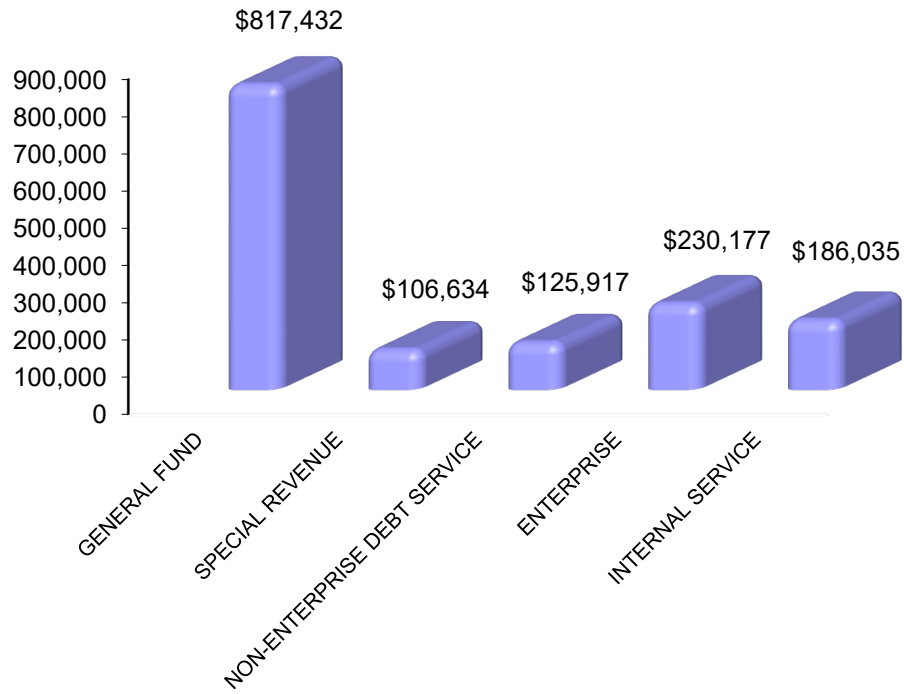
In terms of routine government operations, personnel costs continue to be the primary City expense, comprising 52.4% of City operating expenditures in FY/27. General operating expenses comprise the next largest expense category at 37.2%. A significant portion of the operating category is debt service to be paid on both general obligation and gross receipts tax bonds. The remaining 10.4% consists of transfers to other City funds, capital, and grants within each department.

Appropriations by Fund Type

The City operating budget includes the General Fund which is the largest fund individually and by type. With the consolidation of the City/County Building Operations Fund (290) activity into the General Fund, the operating budget also includes a total of 15 special revenue funds, 13 of which are included in the legislation accompanying this document. The Operating Grant, the Community Development, and the Local Government Abatement special revenue funds are reflected in this document but are appropriated under separate legislation and house most of the City's federal and state operating grants. The aforementioned grant appropriations are approved by City Council through an omnibus bill

or mid-year as the grants are applied for and awarded. Special revenue funds account for revenue received that has restrictions on its use. Three non-enterprise debt service funds, ten enterprise and enterprise debt service funds, and five internal service funds are also appropriated and referenced throughout this document. This budget document presents fund tables and highlights in department sections. The following graph demonstrates the relative size of total appropriations by type of fund. The numbers shown reflect appropriations after inter-fund eliminations in order to avoid double counting.

**FY/27 Net Appropriations by Fund Type in (\$000's)
(net of interfund transfers)**



LONG-TERM FORECAST FOR THE GENERAL FUND

Five-Year Forecast

Each fall the Office of Management and Budget produces a long-term forecast of revenue and expense trends for the General Fund and subsidized funds called the Five-Year Forecast. (<https://www.cabq.gov/dfa/budget/five-year-forecast>).

The revenue forecast was compiled in October 2025 and continues to reflect considerable uncertainty about economic growth, inflation, employment and international conflict.

The baseline forecast reflects a negative available fund balance of \$57.3 million in FY/27, decreasing to an overall unmet need of \$177.6 million in FY/28 that compounds to a high of negative \$448.6 million in FY/30. The recurring deficit for FY/27 is \$22.3 million and peaks in FY/30 at \$114 million. Regardless of the financial outlook within the forecast, the City's Administration and Council must work together to manage the budget with the available resources for each fiscal year.

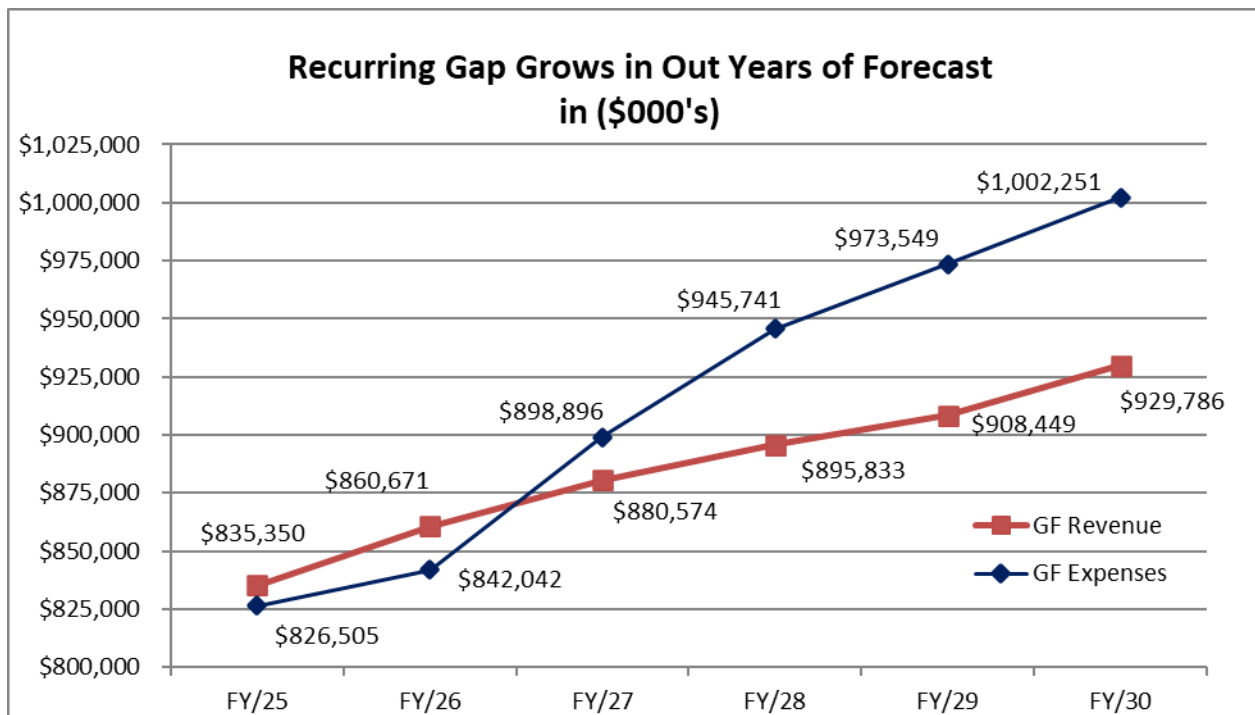
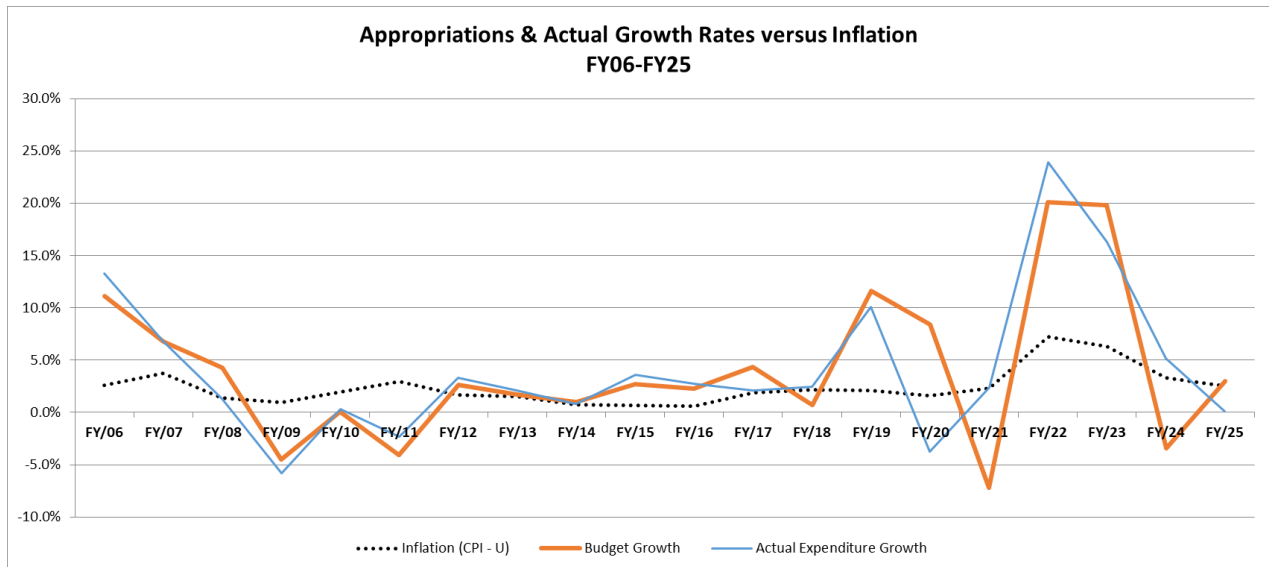
Hold Harmless

These revenues were elevated in the early months of the COVID-19 health crisis due to households being forced to eat out less and purchase more food from grocers. However, the payments have since largely stabilized to the "normal" variability the City has come to experience. The expected impacts to General Fund from the phase out of hold harmless revenues typically results in a decrease of approximately 0.6% to 0.7% in the GRT growth

rate per year. Additional information about hold harmless deductions is provided in the Appendix section of this budget.

The following graph illustrates how the budget and actual expenditure growth compare to inflation. During the recession and post-recession period, budget and actual growth stayed well below inflation growth. Growth in budget and actual expenditures from FY/14 through FY/17 was partially due to use of fund balance rather than growth in the local economy. Growth from FY/21 through FY/23 is the result of federal assistance following the impacts of COVID-19, as well as changes at the State level which allowed for local increments on internet sales, which significantly boosted revenues in FY/22. The decline in growth for FY/24 reflects the lower availability of fund balance now that nearly all of the COVID-19 federal assistance has been spent down. FY/25 growth is in line with inflation, with a continued tapering of expenditures.

The second graph shows the projected gap in recurring General Fund revenue compared to recurring expenditures as depicted in the Five-Year Forecast. CIP coming-on-line costs are excluded from the expense amount to provide a more realistic outlook for recurring costs. The CIP coming-on-line amounts depict the anticipated needs of each department but are often well above the funding capacity of the General Fund. As a result, the City funds the most critical CIP coming-on-line needs. Most CIP coming-on-line needs costs are absorbed by the respective departments through the realignment of existing resources.



3/8TH GROSS RECEIPTS TAX FORECAST

At its inception in fiscal year 2019, 60% of the new 3/8th Gross Receipts Tax increment was to be dedicated to improving public safety in the City for the first two years. Although the tax can now be used to support the general operations of the City, appropriations to the Albuquerque Police Department, Albuquerque Fire and Rescue Department, and Health, Housing and

Homelessness Department continue to support public safety, and homeless initiatives.

The estimated actual for FY/26 is \$88.3 million. For FY/27, the projection is \$90.9 million, and after considering the 1/12th state required reserve, this leaves \$83.3 million available for appropriation.

GENERAL FUND OPERATING BUDGET FOR FY/27

Revenues

For the FY/27 proposed budget, recurring revenues are estimated to be \$889.3 million, which is 2.7%, or \$23.6 million, above the FY/26 estimated actual. Total GRT is expected to grow 1.9%, or \$11.5 million, reflecting a cooling economy with growth closer to or slightly below historical averages. Existing growth is further impacted by the loss of hold harmless distributions. This budget includes an additional \$4.5 million in non-recurring revenue to account for the continued loss of hold harmless distributions in FY/27.

Property taxes return to more moderate growth, with yield control and the expansion of tax deductions for veterans as potential impacts requiring a conservative estimate. Franchise revenues grow modestly at 2.3% and larger increases in building permits (22.1%) and service charge revenues (23.9%) are expected in FY/27.

This latest estimate was calculated with national and UNM BBER data available in January 2026. The current estimates do not take into account the additional risks to the economy caused by the 2026 Iran war that began in late February 2026. Increases in energy prices and other goods and further erosion of consumer confidence and business investments are just a few of the potential impacts of this conflict.

Appropriations

The proposed General Fund budget for FY/27 is \$875.5 million reflecting a total increase of \$5.9 million or less than 1% from the original approved FY/26 budget, not including reserves. The increase includes \$13 million for citywide and negotiated wage increases for frontline staff, which are subject to negotiations for applicable union positions; \$400,000 for the Legal Department's new diversion initiative; \$610 thousand for the Fire Department's Medic 12 coming-on-line; \$2 million to expand ACS's field response and double the size of the Street Outreach Team; and \$25.3 million to support Transit Department operations. Other significant cost drivers are medical benefits that rose by 7.5%, or \$4.2 million, and a \$2.8 million subsidy to the Gas Tax Road Fund (282) to pay for road maintenance.

The amount of non-recurring appropriations at \$22.7 million is slightly lower as compared to the \$30 million in the original approved FY/26 budget. This decrease reflects the reduction of \$7.3 million in non-recurring funding that supported various one-time initiatives in FY/26.

Non-recurring appropriation highlights include: \$8 million for affordable housing vouchers; \$1.2 million for Arts and Culture sponsored events; \$1 million for LEDA projects; \$455 thousand for youth afterschool programs and Westgate Bike Shop operations; and \$1 million to continue the Job Training program.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT – RELIEF FUND

The outbreak of COVID-19, a respiratory disease caused by a novel strain of coronavirus, was declared a global pandemic by the World Health Organization. The global COVID-19 pandemic brought about unprecedented public health and financial challenges to state and local governments. The City of Albuquerque met obligations to protect our citizens as well as to support our local economy to ensure short-term recovery and long-term resiliency. The Coronavirus Aid, Relief and Economic Security (CARES) Act established the \$150 billion Coronavirus Relief Fund, from which the federal government provided economic relief to state and

local governments for eligible COVID-19 related expenses. The City of Albuquerque was one of 32 large cities, with populations at or above 500,000, to receive direct aid from the US Department of the Treasury. The City received \$150.3 million in direct aid in April 2020. Per guidance issued by the US Department of the Treasury, payments from the fund may be used to cover eligible costs.

Total costs incurred against the Coronavirus Relief Fund were fully expended at the end of FY/21 and final reporting was completed at the end of FY/22.

AMERICAN RESCUE PLAN ACT OF 2021

The American Rescue Plan Act of 2021 (ARPA) established a \$350 billion Coronavirus State and Local Fiscal Recovery Fund (SLFRF) program to support the response and recovery from the COVID-19 public health emergency. The City received a total of \$108.8 million in direct aid from the SLFRF program.

The SLFRF disbursed two \$54.4 million payments to the City in May 2021 and May 2022. The SLFRF program provided governments the resources needed to continue the COVID-19

response, maintain vital public services, and build a strong recovery by providing the investments for long-term growth.

Eligible uses include revenue replacement, premium pay for eligible workers performing essential work during the pandemic, and water, sewer, and broadband infrastructure. Prohibited uses include tax cut offsetting and use for pension funds. In compliance with ARPA requirements, the City fully used or obligated ARPA funding by December 31, 2024.

GENERAL FUND REVENUE AND EXPENDITURE AGGREGATES

The following table provides a summary view of the structural balance in the General Fund by demonstrating recurring revenues are sufficient to cover recurring expenses in FY/27. The City continues the long-standing practice of proposing budgets that are balanced not only in terms of total revenue to expenditure, but also with recurring appropriations less than or equal to recurring revenue. One-time and unforeseen revenue, as well as estimated reversions are identified and used to support non-recurring appropriations.

Because the “Estimated Actual” reflects adjustments to the FY/26 base, the following table also includes FY/26 estimated actuals as compared to the “Original” FY/26. The percentage decrease of recurring revenues when

comparing FY/26 estimated actuals to the FY/26 original budget is approximately 0.1% and the increase in recurring expense is almost 2%. When comparing the FY/27 proposed budget to the FY/26 estimated actual, recurring revenues are estimated to increase by 2.7% and recurring appropriations decrease by 0.2%. The moderate increase in recurring revenue and slight decrease in expense from the FY/26 estimated actual to the FY/27 proposed are mostly due to the normalization of the economy and expense technical adjustments such as a 7.5% medical increase offset by City-wide efforts to reduce non-essential spending and eliminate redundant positions, and \$13 million in wage increases for frontline staff, which are subject to negotiations for applicable union positions.

AGGREGATE COMPARISON OF GENERAL FUND RECURRING/NON-RECURRING in (\$000's)					
((\$000's))	Original Budget FY/26	Estimated Actual FY/26	% Change Est. FY/26 to Original FY/26	Proposed Budget FY/27	% Change Est. FY/26 & Prop. FY/27
Revenue:					
Recurring	\$866,731	\$865,743	-0.11%	\$889,325	2.72%
Non-recurring	\$6,312	\$6,312	0.00%	\$4,457	-29.39%
TOTAL	\$873,043	\$872,055	-0.11%	\$893,782	2.49%
Appropriations:					
Recurring	\$839,572	\$854,369	1.76%	\$852,739	-0.19%
Non-recurring	\$30,021	\$30,021	0.00%	\$22,735	-24.27%
TOTAL	\$869,593	\$884,390	1.70%	\$875,474	-1.01%
Recurring Balance	\$27,159	\$11,374		\$36,586	
		Reserves		\$72,956	

NON-RECURRING REVENUE

General Fund non-recurring revenues for FY/27 are listed below. The City receives a food and medical "hold harmless" distribution from the State that previously generated about \$38 million per year. During the 2013 Legislative Session, H.B. 641 was passed which among other things, approved a 15-year phase-out of that distribution beginning in FY/16 and ending in FY/30. FY/27

marks the twelfth year of the phase out. For FY/27, the phase out drops from 28% to 21%. The annual phase-out amount is estimated at \$4.5 million in FY/27 and, therefore, is treated as one-time for the proposed FY/27 budget so that no recurring expenses may be appropriated against it.

FY/27 Non-Recurring Revenue (\$000's)

General Fund – 110

FY/27 Reduction of Food & Medical Hold Harmless Distribution	\$4,457
--	---------

Total Non-Recurring Revenue	\$4,457
------------------------------------	----------------

NON-RECURRING APPROPRIATIONS

General Fund non-recurring appropriations total \$22.7 million and are listed in the following table. Highlights include: \$8 million for affordable housing vouchers; \$1.2 million for Arts and Culture sponsored events; \$1 million for LEDA

projects; \$455 thousand for youth afterschool programs and Westgate Bike Shop operations; and \$1 million to continue the Job Training program.

Non-Recurring Items - FY/27 PROPOSED (\$000's)		
DEPARTMENT	PURPOSE	FY/27 AMOUNT
Animal Welfare	Preventative Clinic Lease Agreement	100
	Street Cat Hub	250
Arts & Culture	Food/Medicine contracts	250
	Library IT	450
	Sponsored Initiatives/Events*	1,242
City Support	LEDA Transfer to F305	1,000
Civilian Police Oversight Agency	Branding Material for CPC	10
	Contractual Mediation Services	25
	Translation Services (Written, Interview, Brochures)	10
Community Safety	Mayor' Taskforce on Dom Violence Housing Vchr	75
	NM Center of Black Excellence	40
	NM Vets for Pets	30
	School based VIP Case Management	80
	Vizionz-Sankofa	15
Council Services	Bands of Enchantment	580
	Community Bike Program	6
	D6 Mentorship Program	200
	DA Gun Violence Prevention	100
	District 6 Farmer's Market (Food Insecurity)	15
	El Prado, DBA Fraction Farms	30
	Locker 505	75
	Low Rider Day	10
	Public Grantor Program	90
	Touch a Truck Public Safety Awareness	10
Economic Development	ABQID	15
	African American Chamber of Commerce	60
	Asian Business Collaborative	20
	Barelas Mainstreet	56
	Downtown Mainstreet	130
	Job Training Albuquerque	1,000
	Marketing, Retention, and Expansion for Economic Development	50
	Nob Hill Mainstreet	100
	Revitalize San Pedro-Mainstreet	50
	Southwest Women's Collaborative	25
	Top Golf	100
	West Central Community Development Group	30
	West Fest	50
Environmental Health	Sustainability Contractual Services	25
Finance and Administrative Services	MRA: Legal Services	75
Fire	Behavioral Health program	50
General Services	\$400,000 Subsidy from General Fund to Sport Stadium Fund	400
Health, Housing & Homelessness	Affordable Housing Vouchers	8,000
	Assisted Outpatient Treatment (AOT)	900
	Grief Center	20

Non-Recurring Items - FY/27 PROPOSED (\$000's)		
DEPARTMENT	PURPOSE	FY/27 AMOUNT
	New Homeless Prevention Program	290
	Saranam	50
	WEHC Operations	1,200
	Sponsored Initiatives/Events*	910
Human Resources	Bilingual Testing	10
	Labor Negotiations	50
	Promote Employment Opportunities with City	20
Legal	Citizenship Program	25
Municipal Development	ARID LID	80
	Fund 282 Subsidy	1,000
Office of Inspector General	Contract Investigation Services	25
	OIG Peer Review	5
	Operating Budget Increase	10
	Supplies/Operating Costs	20
	Voyager Software Renewal	50
Office of Internal Audit	OIA Peer Review	7
	Tech Review and Outside Legal Services	10
	Technical Review and Licensing	6
Parks & Recreation	Apprenticeship for Parks	224
	Bee NM	50
	Bosque Interns	100
	Encampment Crews	15
	Freedom 4th	55
	Indoor Track (ACC Rental Fees + Accelerated Disassembly)	320
	New Mexico Games	20
	Umpire, Site Supervisor & Other Sport Referees Pay Increase	159
	Urban Forestry	350
	Veteran's Support Services	20
	Youth Connect Summer Recreation Programs	140
Planning	Boardups (ADAPT)	300
Police	Drag Racing Tactical Plans	50
	APD Technology Support	130
	Criminal Justice Coordinating Council	20
	Risk Youth Programs and Outreach	25
	Student Loan Forgiveness Program	25
Senior Affairs	Food Costs Increase	120
	Security	57
	Teeniors (ABQ Community Foundation)	30
Technology and Innovation	Call Center Script for 311	10
	Cisco UCS	50
	DocuSign Subscription	25
	ESRI in Support of APD	90
	Finesse Licenses	3
	Mythics PAAS Credits	50
	PeopleSoft Licensing	45
	TrendMicro additional function	60

Non-Recurring Items - FY/27 PROPOSED (\$000's)		
DEPARTMENT	PURPOSE	FY/27 AMOUNT
Youth & Family Services	After school program for youth	255
	Westgate Bike Shop Operating	200
	Sponsored Initiatives/Events*	120
TOTAL		22,735

*Refer to Appendix for detailed list

GENERAL FUND APPROPRIATIONS BY DEPARTMENT

The following table shows a comparison of General Fund appropriations by department for the FY/27 proposed budget as compared to the original FY/26 approved budget. The overall change is an increase of \$5.9 million or less than 1% from FY/26.

The General Fund appropriations reflect the budget's approach to prioritize frontline service delivery while reducing non-essential spending, identifying operational efficiencies and focusing on mission-critical functions. The Department of Health, Housing and Homelessness has a 10% increase in its budget due to the transfer of \$8 million to the Grant Operating Fund (265) to support housing vouchers. Last year this transfer came from the City Support Department. In FY/27 this change was made to better align the

source of funds by purpose. For this reason, the City Support Department has the largest decrease at 21%. The Community Safety Department has a budget increase of \$1.9 million or 11% increase. This change is driven by increased operating costs for field response and doubling the size of the Street Outreach Team.

The Fire Department's proposed budget increases by \$5.8 million or 4%. Negotiated IAFF contract wage increases and CIP coming-on-line for Medic 12 account are the major drivers.

Proposed wage increases of \$8.7 million for frontline staff, excluding the Fire Department negotiated wage increase, are the largest increase for the General Fund and are subject to negotiations for positions associated with a union.

General Fund Appropriations by Department (\$000's)						
Expenditures by Department	Original Budget	Proposed Budget	\$ Change	% Change	% Share	
	FY/26	FY/27			FY/26	FY/27
Animal Welfare	16,687	15,969	(718)	-4%	1.9%	1.8%
Chief Administrative Office	6,918	5,929	(989)	-14%	0.8%	0.7%
City Support	44,036	34,901	(9,135)	-21%	5.1%	4.0%
Civilian Police Oversight	3,043	3,124	81	3%	0.3%	0.4%
Community Safety	17,934	19,819	1,885	11%	2.1%	2.3%
Council Services	9,715	10,500	785	8%	1.1%	1.2%
Cultural Services	53,736	53,784	48	0%	6.2%	6.1%
Economic Development	4,698	4,396	(302)	-6%	0.5%	0.5%
Environmental Health	5,634	5,445	(189)	-3%	0.6%	0.6%
Finance and Administrative Services	16,706	15,344	(1,362)	-8%	1.9%	1.8%
Fire	132,479	138,268	5,789	4%	15.2%	15.8%
General Services	22,895	22,422	(473)	-2%	2.6%	2.6%
Health, Housing and Homelessness	44,597	48,847	4,250	10%	5.1%	5.6%
Human Resources	5,854	4,835	(1,019)	-17%	0.7%	0.6%
Legal	7,668	8,880	1,212	16%	0.9%	1.0%
Mayor's Office	1,207	1,085	(122)	-10%	0.1%	0.1%
Municipal Development	37,144	41,522	4,378	12%	4.3%	4.7%
Office of Inspector General	899	971	72	8%	0.1%	0.1%
Office of Internal Audit	1,081	1,266	185	17%	0.1%	0.1%
Office of the City Clerk	5,066	5,045	(21)	0%	0.6%	0.6%
Parks and Recreation	51,391	49,714	(1,677)	-3%	5.9%	5.7%
Planning	23,618	24,729	1,111	5%	2.7%	2.8%
Police	272,869	278,238	5,369	2%	31.4%	31.8%
Senior Affairs	11,391	12,003	612	5%	1.3%	1.4%
Technology and Innovation	17,877	17,278	(599)	-3%	2.1%	2.0%
Transit	29,231	25,257	(3,974)	-14%	3.4%	2.9%
Youth and Family Services	25,219	25,903	684	3%	2.9%	3.0%

General Fund Appropriations by Department (\$000's)						
Expenditures by Department	Original Budget FY/26	Proposed Budget FY/27	\$ Change	% Change	% Share	
					FY/26	FY/27
TOTAL	869,593	875,474	5,881	0.68%	100.00%	100.00%

PUBLIC SAFETY QUARTER CENT TAX

In October 2003, voters approved the Public Safety Quarter Cent Gross Receipts Tax. The legislation specified that 34% of the tax is to be used for APD, 34% for emergency preparedness/AFR, 26% for crime prevention and intervention and 6% for corrections and detention. With the transition of the management of the Metropolitan Detention Center to the County, the final 6% is used for transport and processing of prisoners to the facility. The list

below details the General Fund appropriations totaling \$58 million. This is the available amount for appropriation after accounting for 1/12th held for reserve. It should be noted that previously given wage increases for Police and Fire exceeded available Public Safety Quarter Cent funds and the balance is currently absorbed by the General Fund.

Total Quarter Cent Appropriations	
Department	FY/27
<i>Police</i>	
On-going Recurring Costs	19,733,391
Prisoner Transport/processing	3,482,363
	23,215,754
<i>Fire</i>	
On-going Recurring Costs	19,733,391
<i>Health, Housing & Homelessness</i>	
Administrative Costs	63,240
Affordable Housing Contracts	1,614,834
Emergency Shelter Contracts	8,832,666
Gateway Operating	2,388,320
Health & Human Services	298,900
Homeless Support Services	580,750
Mental Health Contracts	448,030
Substance Use Contracts	142,500
<i>Youth and Family Services</i>	
Educational Initiatives	721,000
	15,090,240
Total	58,039,385

RESERVES

The proposed budget contains \$72.96 million in reserves. The City's policy is to maintain an operating reserve equal to 1/12th of the total appropriation. This standard is more conservative

than the State standard as the calculation includes additional line-items such as transfers to other funds and non-recurring appropriations.

General Fund Reserves (\$000's)

1/12th Operating Reserve	72,956
Total Reserves	72,956

CHANGES IN EMPLOYMENT

The table below gives an historical perspective of City positions. Among all operating funds, FY/27 proposed staffing levels decreased by a net of 160 full-time equivalent positions which is 2.3% lower than the FY/26 original budget.

The net reduction in overall positions was the result of the inactivation of 272 redundant or under-utilized full-time positions and various position additions throughout departments during FY/26.

The General Fund cut a net of 117 positions, followed by a reduction of 45 and an increase of 2 positions for Enterprise and Other Funds (i.e., Special Revenue and Internal Service), respectively. Grant Funds had no change.

Details of changes in the level of employment are included in the respective department budget highlights and the schedule of full-time personnel complement by department contained in the Appendix.

Changes in City Employment

	Original Budget FY/20	Original Budget FY/21	Original Budget FY/22	Original Budget FY/23	Original Budget FY/24	Original Budget FY/25	Original Budget FY/26	Proposed Budget FY/27	Change Original FY/26 Proposed FY/27	% Change Original FY/26 Proposed FY/27
General Fund	4,360	4,557	4,692	5,034	5,125	5,161	5,160	5,043	(117)	-2.3%
Enterprise Funds	1,387	1,326	1,351	1,357	1,439	1,438	1,439	1,394	(45)	-3.1%
Other Funds	279	281	286	268	267	268	273	275	2	0.7%
Grant Funds	191	202	207	252	189	161	202	202	0	0.0%
TOTAL	6,217	6,366	6,536	6,911	7,020	7,028	7,074	6,914	(160)	-2.3%

**City Funded Full-Time Positions by Department
FY/26 to FY/27 Comparison**

DEPARTMENT	ORIGINAL FY/26	PROPOSED FY/27	CHANGE
Animal Welfare	158	145	(13)
Arts and Culture	413	407	(6)
Aviation	306	313	7
Chief Administrative Office	23	37	14
Civilian Police Oversight	21	21	0
Community Safety	140	156	16
Council Services	45	46	1
Economic Development	15	13	(2)
Environmental Health	91	87	(4)
Finance and Administrative Svc	158	136	(22)
Fire	827	828	1
General Services	224	261	37
Health, Housing and Homelessness	100	98	(2)
Human Resources	47	46	(1)
Legal	52	55	3
Mayor's Office Department	5	5	0
Municipal Development	334	277	(57)
Internal Audit	8	8	0
Office of Inspector General	4	4	0
Office of the City Clerk	38	35	(3)
Parks and Recreation	346	334	(12)
Planning Department	198	194	(4)
Police	1,887	1,895	8
Senior Affairs	151	147	(4)
Solid Waste	542	542	0
Technology & Innovation	146	123	(23)
Transit	540	488	(52)
Youth and Family Services	255	213	(42)
Total	7,074	6,914	(160)

GOALS

City of Albuquerque Community Vision, Goal Areas, Goal Statements and Desired Community Conditions		
VISION: Albuquerque is an active, thriving, inclusive, culturally rich, sustainable, high desert community.		
Goal Area	Goal Statement	Desired Community Conditions
HUMAN and FAMILY DEVELOPMENT	People of all ages have the opportunity to participate in the community and economy and are well sheltered, safe, healthy, and educated.	• Individuals of all ages are thriving • Housing is affordable, available and safe • Individuals experience food security • Institutions that support human development and family are resilient • Individuals are physically and mentally healthy • Individuals have access to quality educational opportunities
PUBLIC SAFETY	The public is safe and secure and shares responsibility for maintaining a safe environment.	• Institutions are trusted and effective • People are safe • All forms of transportation are safe • Property is safe • Public shares responsibility for maintaining a safe environment • Neighborhoods are clean and well maintained
PUBLIC INFRASTRUCTURE	The community is adequately and efficiently served with well-planned, coordinated and maintained infrastructure.	• Opportunities to use alternative forms of transportation exist • Personal mobility is supported and ADA-compliant • Public buildings, facilities and parks are well-maintained and meet changing community needs • Utilities are accessible, affordable and well maintained • Clean water is affordable and available • Renewable energy is prioritized • Public roads, sidewalks, bike lanes and other street infrastructure are available and well-maintained
SUSTAINABLE COMMUNITY DEVELOPMENT	Communities throughout Albuquerque are livable, sustainable and vital.	• Communities are diverse • Community is accessible • Equitable access to city amenities • Opportunities are available to live active and healthy lifestyles • People like where they live • People shape where they live • Urban sprawl and infrastructure stretch is managed
ENVIRONMENTAL PROTECTION	Protect Albuquerque's natural environments – its mountains, river, bosque, volcanoes, arroyos, air, and water.	• Air quality is preserved • Heat impacts are reduced • Man-made environmental impacts are minimized • Open space is preserved • Reliance on fossil fuels is minimized and renewable energy is maximized • Waste stream is reduced and recycling and composting are available and efficient • Water quality and quantity are protected • Wildlife is protected • Green spaces are included in community planning
ECONOMIC VITALITY	The economy is vital, diverse, inclusive, equitable, sustainable and works for all people.	• Businesses are thriving • Economic opportunity and mobility are supported • The economy is diverse • The workforce is thriving • Local businesses are supported
COMMUNITY and CULTURAL ENGAGEMENT	Residents are engaged in Albuquerque's community and culture.	• The community is engaged and empowered to influence policy • Cultural opportunities reflect the community and are available and accessible • Individuals in the community feel a sense of belonging • Community activities are available for people of all ages
GOVERNMENTAL EXCELLENCE and EFFECTIVENESS	Government is ethical, transparent, and responsive to its residents. Every element of government contributes effectively to meeting public needs.	• The City is innovative and solves problems proactively • Financial assets are protected • Services are efficient, effective and promoted broadly • The City is responsive and accessible • Government is trusted • Services are equitably distributed • Language access is provided

FINANCIAL CONSOLIDATIONS

FINANCIAL CONSOLIDATIONS

The City of Albuquerque's operating budget includes a total of 35 funds divided into six category types. Individual funds are established for specific purposes and operate as separate accounting entities; however, large numbers of financial transactions can occur between these funds.

Because the total dollars involved in such transactions are appropriated in more than one fund, they are counted twice, inflating the total expenses of the City. Just as the expenses are counted twice, so are revenues because the funds receiving the transfers treat such transfers as revenue. These entries distort the City's total appropriations and revenues by overstating them.

For example, Some transactions are at arm's length, such as payments in lieu of taxes (PILOT) and indirect overhead (IDOH) that enterprise and grant funds pay to the General Fund as a cost of doing business. The enterprise or grant fund will receive the initial revenue from fees or a grant award and transfer its PILOT or IDOH payment to the General Fund as a transfer expense. The General Fund records this entry as transfer revenue and can subsequently appropriate it as an expense in another department if necessary. Hence, the overstatement of revenues and appropriations.

Other transactions are more obvious such as reimbursement of CIP funded employees. City policy requires that all positions be funded in an operating fund. Thus, employees hired to do construction projects financed by General Obligation Bonds are expensed in the General Fund and then reimbursed through the capital program with a transfer.

Finally, transactions in the form of direct transfers between funds can occur for a wide variety of reasons. Funding for debt service is transferred from the appropriate operating fund to the corresponding debt service fund. A city match for a grant is budgeted in the General Fund as a transfer to the operating grant fund. Some operations such as Transit and Stadium require a subsidy from the General Fund done in the form of a transfer as well. Some funds are established to record financial

transactions that are shared between two separate government bodies. This entry requires a transfer to appropriate the money in the General Fund as well as in the resident fund. As originally stated, when counted with the non-transfer revenues and appropriations, all of these transfers distort the City's financial position by overstating them. The consolidation tables on the following pages prevent this distortion by eliminating such interfund transactions.

Consolidations are shown on the following pages for the current fiscal year. There are three types of consolidation tables: (1) combined revenues by fund group; (2) combined appropriations by fund group and department; and (3) consolidated revenues, appropriations and fund balances.

The first two sets of tables summarize the total City budget. The first column in both tables is the combined City total for all funds and fund groups after all eliminations. The second column shows the total amount that has been eliminated. The third column is the total appropriated prior to eliminations.

The third table covers the six different fund groups. The General Fund accounts for general government functions and is supported primarily by taxes. Special funds have specific revenue sources and limitations on their use. Some of these are grants from other governmental agencies. The City budget separates them based on whether it is possible to appropriate them in this document or if they are appropriated at a later time due to timing issues with the grantor. Debt Service funds provide for the reservation of monies for the payment of interest and principal on outstanding debt obligations. Enterprise funds account for services provided and paid for by rates and user fees. Internal service funds service the City and other governmental agencies and receive all revenue from those agencies.

Individual fund tables that support these financial consolidations are located in the department budget highlights section in this document.

FY/27 PROPOSED BUDGET BY GOAL, DEPARTMENT AND FUND
(\$000's)

	% of Total	General Fund	Special Funds Included	Special Funds Not Included	Debt Service Funds	Enterprise Funds	Internal Service Funds	Interfund Elimination	Total
1-Human and Family Development									
CS-Cultural Services Dept		17,890	0	0	0	0	0	0	17,890
EH-Environmental Health Dept		2,910	1,985	0	0	0	0	0	4,895
FC-Youth and Family Services		25,903	0	17,028	0	0	0	(1,592)	41,339
HH-Health, Housing and Homelessness Dept		48,059	0	19,577	0	0	0	(8,584)	59,052
PR-Parks and Recreation Dept		41,145	0	5,779	0	0	0	(40)	46,884
SA-Senior Affairs Department		12,003	10,006	771	0	0	0	(1,244)	21,536
Sub Total	13.1	147,910	11,991	43,155	0	0	0	(11,460)	191,596
2-Public Safety									
AW-Animal Welfare Department		15,969	0	0	0	0	0	0	15,969
CM-Community Safety Department		19,819	0	1,289	0	0	0	(11)	21,097
CP-Civilian Police Oversight Dept		3,124	0	0	0	0	0	0	3,124
FD-Fire Department		138,268	4,244	0	279	0	0	(279)	142,512
HH-Health, Housing and Homelessness Dept		788	0	0	0	0	0	0	788
PD-Police Department		278,238	1,547	6,413	0	0	0	(863)	285,335
TI-Technology and Innovation		990	0	0	0	0	0	0	990
Sub Total	32.0	457,196	5,791	7,702	279	0	0	(1,153)	469,815
3-Public Infrastructure									
AV-Aviation Department		0	0	0	0	85,284	0	(7,383)	77,901
CI-City Support Department		15,473	0	0	125,638	0	0	(14,473)	126,638
MD-Municipal Development Dept		40,677	7,492	0	0	0	0	(4,086)	44,083
TR-Transit		25,257	0	0	0	62,608	0	(31,981)	55,884
Sub Total	20.8	81,407	7,492	0	125,638	147,892	0	(57,923)	304,506
4-Sustainable Community Development									
MD-Municipal Development Dept		826	0	0	0	0	0	0	826
PL-Planning Department		24,729	0	0	0	0	0	(463)	24,266
PR-Parks and Recreation Dept		3,134	0	0	0	0	0	0	3,134
Sub Total	1.9	28,689	0	0	0	0	0	(463)	28,226
5-Environmental Protection									
CI-City Support Department		711	0	0	0	0	0	(711)	0
CS-Cultural Services Dept		19,617	2,500	0	0	0	0	0	22,117
EH-Environmental Health Dept		2,535	3,453	1,685	0	0	0	(1,258)	6,415
PR-Parks and Recreation Dept		5,435	0	0	0	0	0	0	5,435
SW-Solid Waste Department		0	0	78	0	98,596	0	(9,671)	89,003
TR-Transit		0	0	0	0	107	0	0	107
Sub Total	8.4	28,298	5,953	1,763	0	98,703	0	(11,640)	123,078
6-Economic Vitality									
ED-Economic Development Dept		4,396	0	0	0	0	0	0	4,396
FA-Finance and Admin Svc Dept		1,277	21,535	0	0	0	0	(10,152)	12,660
GS-General Services Department		0	0	0	0	5,881	0	(727)	5,154
MD-Municipal Development Dept		19	0	0	0	0	0	0	19
Sub Total	1.5	5,692	21,535	0	0	5,881	0	(10,879)	22,229
7-Community and Cultural Engagement									
CI-City Support Department		875	0	0	0	0	0	0	875
CS-Cultural Services Dept		16,277	330	100	0	0	0	(6)	16,701
FA-Finance and Admin Svc Dept		2,099	4,500	0	0	0	0	0	6,599
Sub Total	1.6	19,251	4,830	100	0	0	0	(6)	24,175
8-Government Excellence and Effectiveness									
CA-Chief Administrative Office		5,929	0	0	0	0	0	0	5,929
CC-Office of the City Clerk Dept		5,045	0	0	0	0	0	0	5,045
CI-City Support Department		17,842	0	0	0	0	0	(4,500)	13,342
CL-Council Services		10,500	0	0	0	0	0	0	10,500
FA-Finance and Admin Svc Dept		11,968	0	1,405	0	0	42,000	(1,359)	54,014
GS-General Services Department		22,422	0	7,990	0	2,231	14,861	(1,594)	45,910
HR-Human Resources Department		4,835	0	0	0	0	117,852	(299)	122,388
IA-Internal Audit Department		1,266	0	0	0	0	0	0	1,266
IG-Office of Inspector GenDept		971	0	0	0	0	0	0	971
LG-Legal Department		8,880	0	0	0	0	0	0	8,880
MA-Mayor's Office Department		1,085	0	0	0	0	0	0	1,085
MD-Municipal Development Dept		0	4,032	0	0	0	0	(1,000)	3,032
TI-Technology and Innovation		16,288	500	0	0	0	13,759	(338)	30,209
Sub Total	20.6	107,031	4,532	9,395	0	2,231	188,472	(9,090)	302,571
Grand Total	100.0	875,474	62,124	62,114	125,917	254,707	188,472	(102,613)	1,466,195

COMBINED REVENUES BY FUND GROUP AND SOURCE - PROPOSED BUDGET FY/27
(\$000's)

	TOTAL	INTERFUND ELIMINATION	COMBINED TOTAL	GENERAL FUND	SPECIAL REV FUNDS IN GENERAL APPROPRIATION	SPECIAL REV FUNDS NOT IN GENERAL APPROPRIATION	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
TAXES									
Property Tax	200,946	0	200,946	115,555	0	0	85,391	0	0
Other Taxes	57,032	0	57,032	35,650	21,204	0	0	0	178
Gross Receipts	301,807	0	301,807	301,807	0	0	0	0	0
TOTAL TAXES	559,785	0	559,785	453,012	21,204	0	85,391	0	178
LICENSES & PERMITS	21,631	0	21,631	17,593	4,004	0	0	34	0
INTERGOVERNMENTAL REVENUES									
Federal Grants	26,694	0	26,694	0	1,547	25,147	0	0	0
County Contributions	21,867	0	21,867	376	0	12,146	0	9,345	0
TOTAL INTERGOVERNMENTAL REVENUES	48,561	0	48,561	376	1,547	37,293	0	9,345	0
STATE SHARED REVENUE									
State Shared Gross Receipts	314,683	0	314,683	311,283	3,400	0	0	0	0
State Grants	12,655	0	12,655	0	0	12,655	0	0	0
Other Shared Revenue	12,740	0	12,740	4,084	8,444	166	0	0	46
TOTAL STATE SHARED REVENUE	340,078	0	340,078	315,367	11,844	12,821	0	0	46
CHARGES FOR SERVICES	45,401	0	45,401	36,275	9,011	0	0	14	101
FINES AND FORFEITS	8,261	0	8,261	61	7,000	0	0	1,200	0
MISCELLANEOUS	16,344	0	16,344	7,833	2,940	2,000	922	1,859	790
ENTERPRISE REVENUES									
Aviation	87,470	0	87,470	0	0	0	0	87,470	0
Parking Facilities	4,017	0	4,017	0	0	0	0	4,017	0
Refuse Disposal	93,151	0	93,151	0	0	0	0	93,151	0
Stadium	2,138	0	2,138	0	0	0	0	2,138	0
Transit	751	0	751	15	0	0	0	736	0
TOTAL ENTERPRISE REVENUES	187,527	0	187,527	15	0	0	0	187,512	0
INTERFUND/INTERNAL SERVICE REVENUES									
Transfers	28,886	(74,045)	102,931	6,677	4,338	12,000	28,742	51,174	0
Administrative O/H	27,733	(26,138)	53,872	53,872	0	0	0	0	0
Internal Service	187,727	0	187,727	168	0	0	0	0	187,559
PILOT	103	(2,430)	2,533	2,533	0	0	0	0	0
TOTAL INTERFUND/INTERNAL SERVICE REVENUES	244,450	(102,613)	347,063	63,250	4,338	12,000	28,742	51,174	187,559
TOTAL CURRENT RESOURCES	1,472,038	(102,613)	1,574,651	893,782	61,888	64,114	115,055	251,138	188,674
APPROPRIATED FUND BALANCE	172,611	0	172,611	55,513	(551)	20,555	83,391	4,539	9,164
ADJUSTMENTS TO FUNDS	(178,454)	0	(178,454)	(73,821)	787	(22,555)	(72,529)	(970)	(9,366)
GRAND TOTAL	1,466,195	(102,613)	1,568,808	875,474	62,124	62,114	125,917	254,707	188,472

COMBINED APPROPRIATIONS BY FUND GROUP AND DEPARTMENT - PROPOSED BUDGET FY/27

(\$000's)

	TOTAL	INTERFUND ELIMINATION	COMBINED TOTAL	GENERAL FUND	SPECIAL REV FUNDS IN GENERAL APPROPRIATION	SPECIAL REV FUNDS NOT IN GENERAL APPROPRIATION	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
AV-Aviation Department	77,901	(7,383)	85,284		0	0	0	85,284	0
AW-Animal Welfare Department	15,969	0	15,969	15,969	0	0	0	0	0
CA-Chief Administrative Office	5,929	0	5,929	5,929	0	0	0	0	0
CC-Office of the City Clerk Dept	5,045	0	5,045	5,045	0	0	0	0	0
CI-City Support Department	140,855	(19,684)	160,539	34,901	0	0	125,638	0	0
CL-Council Services	10,500	0	10,500	10,500	0	0	0	0	0
CM-Community Safety Department	21,097	(11)	21,108	19,819	0	1,289	0	0	0
CP-Civilian Police Oversight Dept	3,124	0	3,124	3,124	0	0	0	0	0
CS-Cultural Services Dept	56,708	(6)	56,714	53,784	2,830	100	0	0	0
ED-Economic Development Dept	4,396	0	4,396	4,396	0	0	0	0	0
EH-Environmental Health Dept	11,310	(1,258)	12,568	5,445	5,438	1,685	0	0	0
FA-Finance and Admin Svc Dept	73,273	(11,511)	84,784	15,344	26,035	1,405	0	0	42,000
FC-Youth and Family Services	41,339	(1,592)	42,931	25,903	0	17,028	0	0	0
FD-Fire Department	142,512	(279)	142,791	138,268	4,244	0	279	0	0
GS-General Services Department	51,064	(2,321)	53,385	22,422	0	7,990	0	8,112	14,861
HH-Health, Housing and Homelessness Dept	59,840	(8,584)	68,424	48,847	0	19,577	0	0	0
HR-Human Resources Department	122,388	(299)	122,687	4,835	0	0	0	0	117,852
IA-Internal Audit Department	1,266	0	1,266	1,266	0	0	0	0	0
IG-Office of Inspector GenDept	971	0	971	971	0	0	0	0	0
LG-Legal Department	8,880	0	8,880	8,880	0	0	0	0	0
MA-Mayor's Office Department	1,085	0	1,085	1,085	0	0	0	0	0
MD-Municipal Development Dept	47,960	(5,086)	53,046	41,522	11,524	0	0	0	0
PD-Police Department	285,335	(863)	286,198	278,238	1,547	6,413	0	0	0
PL-Planning Department	24,266	(463)	24,729	24,729	0	0	0	0	0
PR-Parks and Recreation Dept	55,453	(40)	55,493	49,714	0	5,779	0	0	0
SA-Senior Affairs Department	21,536	(1,244)	22,780	12,003	10,006	771	0	0	0
SW-Solid Waste Department	89,003	(9,671)	98,674	0	0	78	0	98,596	0
Ti-Technology and Innovation	31,199	(338)	31,537	17,278	500	0	0	0	13,759
TR-Transit	55,991	(31,981)	87,972	25,257	0	0	0	62,715	0
Totals	1,466,195	(102,613)	1,568,808	875,474	62,124	62,114	125,917	254,707	188,472
Enterprise Interfund Debt Service	0	0	0	0	0	0	0	0	0
Grand Total	1,466,195	(102,613)	1,568,808	875,474	62,124	62,114	125,917	254,707	188,472

CONSOLIDATED REVENUES, APPROPRIATIONS AND FUND BALANCES - PROPOSED BUDGET FY27

(\$000's)

	BEGINNING BALANCE	ESTIMATED REVENUE	APPROPRIATION	INTERFUND TRANSACTION	FUND BALANCE ADJUSTMENT	NET FUND CHANGE	ESTIMATED ENDING BALANCE
110 - General Fund	63,636	859,279	817,432	(23,539)	(73,821)	(55,513)	8,122
202 - Marijuana Equity and Community Reinvestment Fund	1,155	3,400	4,500	0	0	(1,100)	55
210 - Fire Fund	3,584	4,249	3,965	(279)	(126)	(121)	3,463
220 - Lodgers Tax Fund	1,173	17,671	8,500	(9,017)	0	154	1,327
221 - Hospitality Tax Fund	849	3,535	2,883	(1,135)	0	(483)	366
225 - Cultural And Recreational Proj Fund	800	330	330	0	(14)	(14)	785
235 - Albuquerque Bio Park Fund	650	2,500	2,500	0	(37)	(37)	613
242 - Air Quality Fund	3,034	4,004	4,802	(636)	(76)	(1,510)	1,524
250 - Senior Services Provider Fund	(621)	9,114	8,964	(1,042)	1,513	621	0
280 - Law Enforcement Protection Fund	788	1,547	1,447	(100)	(16)	(16)	772
282 - Gas Tax Road Fund	(1,178)	4,200	7,244	3,590	634	1,180	1
289 - Automated Speed Enforcement Fund	6,417	7,000	3,032	(1,000)	(94)	2,874	9,291
290 - City/County Bldg Ops Fund	131	0	0	0	0	0	131
730 - Equipment Replacement Fund	1,499	0	500	500	(996)	(996)	503
Special Revenue Funds in General Appropriation Subtotal	18,279	57,550	48,667	(9,119)	787	551	18,831
201 - Local Government Abatement Fund	24,598	2,000	0	0	(22,555)	(20,555)	4,043
205 - Community Development Fund	148	5,213	5,066	(147)	0	0	148
265 - Operating Grants Fund	881	44,901	52,901	8,000	0	0	881
Special Revenue Funds Not in General Appropriation Subtotal	25,627	52,114	57,967	7,853	(22,555)	(20,555)	5,072
405 - Sales Tax Refunding Debt Svc Fund	18,565	4,896	27,863	24,112	(18,755)	(17,610)	955
410 - Fire Debt Service Fund	40	0	279	279	2	2	42
415 - GO Bond Int And Sinking Fund	103,946	85,768	97,775	0	(53,776)	(65,783)	38,163
Non-Enterprise Debt Service Funds Subtotal	122,550	90,664	125,917	24,391	(72,529)	(83,391)	39,159
611 - Aviation Operating Fund	26,760	88,081	77,901	(7,383)	(650)	2,147	28,907
615 - Aviation Debt Svc Fund	2,465	939	0	0	0	939	3,404
641 - Parking Facilities Operating Fund	858	5,269	5,154	(327)	0	(212)	646
645 - Parking Facilities Debt Svc Fund	7	0	0	0	0	0	7
651 - Refuse Disposal Operating Fund	1,089	93,730	86,166	(8,342)	(310)	(1,088)	1
655 - Refuse Disposal Debt Svc Fund	7,028	5	2,764	0	0	(2,759)	4,269
661 - Transit Operating Fund	5,755	33,600	55,991	18,533	(10)	(3,868)	1,887
667 - Transit Debt Svc Fund	15	0	0	0	0	0	15
691 - Sports Stadium Operating Fund	0	2,133	1,225	370	0	1,278	1,278
695 - Sports Stadium Debt Svc Fund	1,131	0	976	0	0	(976)	155
Enterprise Funds Subtotal	45,107	223,757	230,177	2,851	(970)	(4,539)	40,568
705 - Risk Management Fund	14,307	37,124	43,318	(1,307)	(2,678)	(10,179)	4,128
710 - Group Self Insurance Fund	0	118,923	110,735	0	(6,652)	1,536	1,536
725 - Fleet Management Fund	4,157	14,483	14,368	(493)	(36)	(414)	3,743
735 - Employee Insurance Fund	414	4,342	4,193	(299)	0	(150)	264
745 - Communications Fund	1,253	13,803	13,421	(338)	0	44	1,296
Internal Service Funds Subtotal	20,131	188,674	186,035	(2,437)	(9,366)	(9,164)	10,967
Total All Funds	295,331	1,472,038	1,466,195	0	(178,454)	(172,611)	122,720

ECONOMIC OUTLOOK

The national economy influences the Albuquerque and New Mexico economy in a variety of ways. Interest rates affect purchasing and construction; federal government spending affects the local economy through spending and employment at federal agencies, national labs and military bases. Inflation affects prices of local purchases as well as wages and employee salaries.

The following information is from the Five-Year Forecast prepared in October 2025 and reflects the best available data to assess the many uncertainties of the current economy. The data uses October 2025 quarterly forecasts from IHS Global Insight (IHS) and the University of New Mexico Bureau of Business and Economic Research (BBER). Unless otherwise noted, all annual data has been adjusted for City fiscal years. Along with the baseline forecast, alternative forecasts are prepared with pessimistic and optimistic scenarios. The Five-Year Forecast is available on the City's website at <http://www.cabq.gov/dfa/budget/five-year-forecast>.

Baseline Scenario

In the baseline forecast, assigned a probability of 50%, IHS Global Insight (IHS) projects annual Real GDP growth to decrease from 2.3% in FY/25 to 2.1% growth in FY/26 and FY/27. Growth is expected to continue modestly at an average 1.7% through the end of the forecast. However, the IHS October forecast was developed during a federal government shutdown, and consequently lacked some federal data, particularly jobs-related data, which would typically be available.

The national unemployment rate in this scenario is projected to increase from 4.2% in FY/25 to 4.4% in FY/26. For FY/27, the rate increases further to 4.5%. The rate averages 4.4% throughout the remainder of the forecast.

Inflation (CPI-U) is projected to increase from 2.6% in FY/25 to 2.9% in FY/26. In FY/27, this dips slightly to 2.7. In FY/28, it dips again slightly before hovering around 2% in FY/29 and FY/30.

Wage growth is projected to increase from 3.6% in FY/25 to 4.2% in FY/26, to 4.8% in FY/27. Wage growth averages 4% for the remainder of the forecast.

Average oil price (West Texas Intermediate) peaked at about \$87.8 per barrel in FY/22, dropping to just under \$80 in FY/24. For FY/26, the price drops to \$58.30, dropping further to \$56.20 in FY/27. In FY/28, the price increases to \$61.80 and increases modestly for the remainder of the forecast.

Despite the avoidance, so far, of a recession as the economy cools, risks and uncertainties remain. International conflicts and slowdowns in major economies around the world still pose considerable uncertainties and risks.

Year-to-date GRT revenues through November 2025 are tracking higher than expectations. However, while underlying growth does appear to be solid, contributing to the current 4.9% cumulative growth is a mistake at the State Taxation and Revenue Department (TRD), which led to an estimated \$3 million being received in July 2025 rather than in June 2025 where it should have been. Further, another estimated \$600 thousand was received across August and September in FY/26 due to an audit conducted by TRD. These amounts were one-time only and have to be excluded from forecasting calculations. Based on the unaudited FY/25 estimate and the current Five-Year Forecast, growth for FY/26 based on the 1.225% increment is expected to be 2.8%, less than the 3.8% currently assumed in the FY/26 budget. These revenues will be closely monitored and estimates will be adjusted, if necessary, prior to building the FY/27 budget.

Pessimistic Scenario

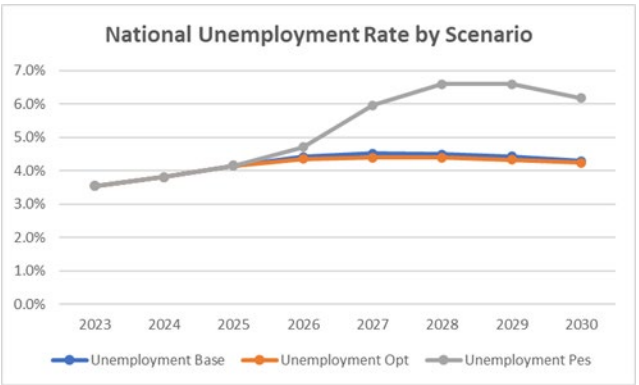
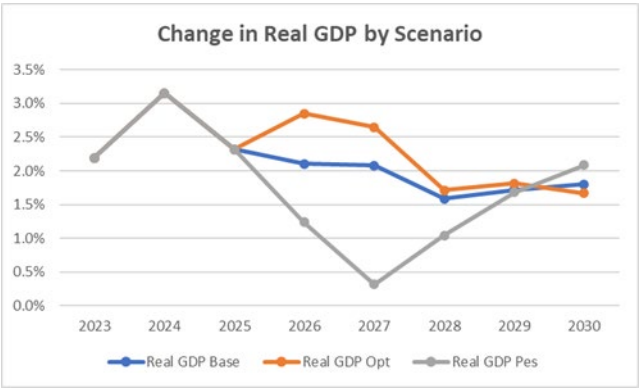
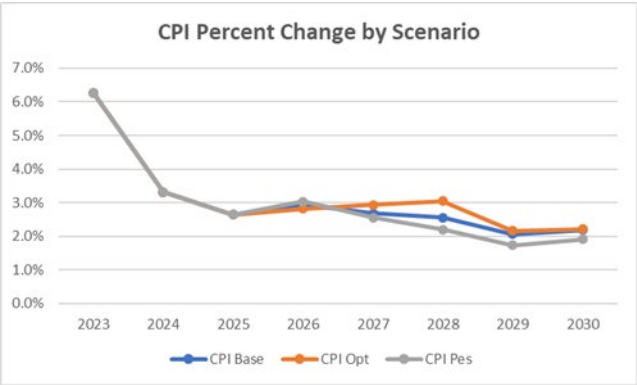
The pessimistic scenario is assigned a probability of 20%. In this scenario, it is assumed that there will be higher tariffs and more restrictive responses from trading partners. Higher tariffs result in higher inflation, with worsening financial conditions impacting economic growth, consumer spending and business investment.

Additionally, this scenario assumes that deportations occur more rapidly and on a wider scale, which triggers a two-quarter recession at the end of 2025 and GDP 0.9% lower than the baseline in FY/26 and 1.8% lower in FY/27.

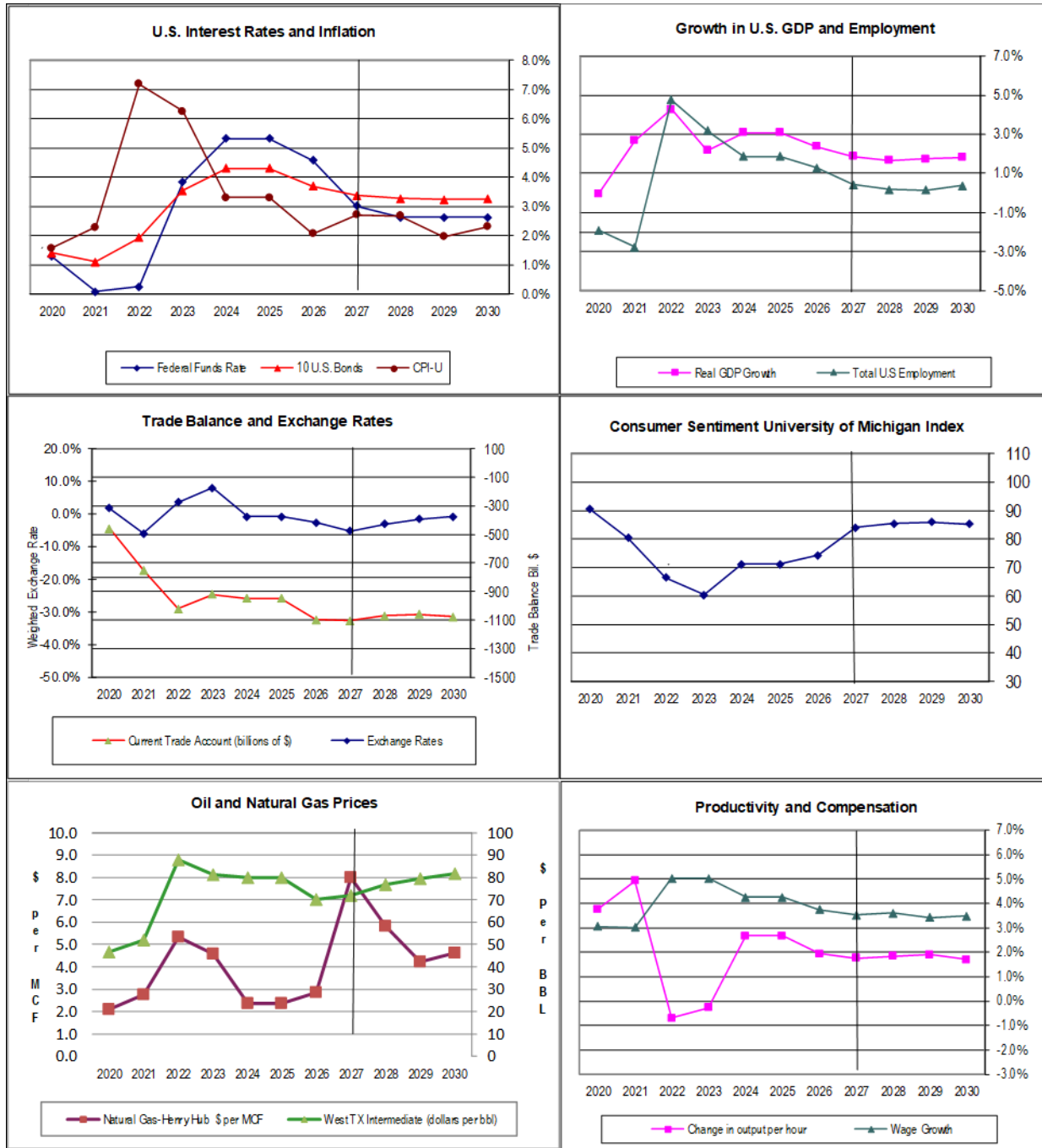
The unemployment rate rises from 4.7% in FY/26 to 6% in FY/27, and topping out at 6.6% in FY/28 and FY/29.

Optimistic Scenario

The optimistic scenario is assigned a probability of 30%. In this scenario, tariffs are lower, with more open and productive trade relationships. Lower tariffs help ease inflation and, along with lower interest rates and improved financial conditions, provide additional strength in the economy. GDP growth remains consistently above the baseline. Unemployment peaks at 4.4% in late 2025 and hovers there through FY/28 before dropping slightly lower in FY/29 and FY/30.



U.S. ECONOMIC VARIABLES AND FORECAST (FISCAL YEAR)
December 2025 Baseline Forecast



ALBUQUERQUE ECONOMY AND OUTLOOK

The employment outlook for the Albuquerque economy is developed by BBER. They use national forecasts from IHS and local metrics to develop forecasts for the state and local economy. The BBER forecasting model for October 2025 provides the forecast of the Albuquerque economy presented in the following section.

During the 2008 recession, Albuquerque's economy declined in sync with the national economy but lagged in its recovery. The Albuquerque economy lost over 27,000 jobs from FY/08 to FY/12, a 7.7% loss of total employment.

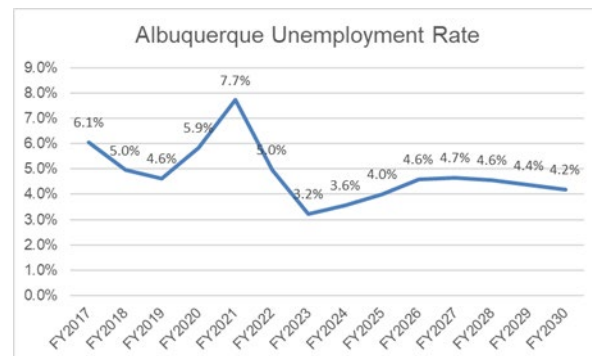
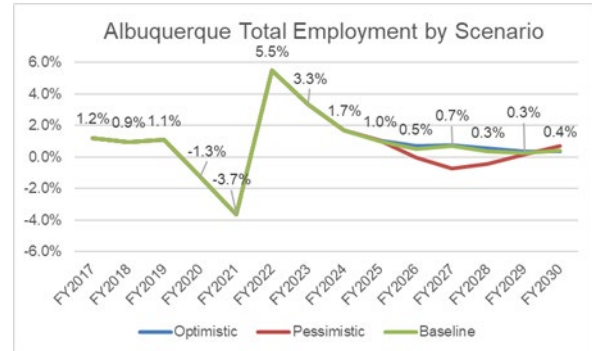
After 10 years of gains, employment in the Albuquerque Metropolitan Statistical Area (MSA) registered 380,079 jobs in FY/19, still shy of the 382,270 pre-recession peak reached in FY/08.

Overall, BBER estimates that the MSA lost about 18,492 jobs from FY/19 to FY/21 as a result of the COVID-19 pandemic. In April 2020, during the most severe portion of the economic shut-down to curb the spread of COVID-19, the Albuquerque MSA unemployment rate spiked to 12.8%. By the second half of FY/23 the City had exceeded the pre-pandemic high, rising to about 394,000 jobs.

As of October 2025, BBER estimated employment in the City reached about 404,917 jobs in FY/25, or about 1% growth over FY/24. Growth is expected to continue, but slowing to 0.5% and 0.7% in FY/26 and FY/27, respectively.

The Albuquerque MSA unemployment rate decreased to a low of about 3.2% in FY/23; however, as the economy continues to slow, the rate is expected to gradually increase to 4.6% in FY/26 and 4.7% in FY/27. In FY/28, the trend reverses, gradually decreasing to 4.2% in FY/30.

Economic alternatives will be discussed in more detail elsewhere in this document. However, in the pessimistic scenario, employment growth declines .02% in FY/26, and declines another 0.7% in FY/27. It declines another 0.4% in FY/28 before edging into positive growth in FY/28 and FY/29



What follows is a series of charts and tables providing comparisons of Albuquerque to the U.S. economy in addition to Albuquerque MSA employment numbers from FY/16 to FY/30 by major business sectors as categorized by the North American Industrial Classification System (NAICS) categories.

Retail and Wholesale Trade

This sector accounts for about 13.2% of employment in the MSA and is particularly important in terms of the Gross Receipts Tax (GRT), historically comprising about 25% of GRT. However, due to shifts in employment and business sectors following COVID-19 in FY/21, and tax changes in FY/22 which allowed for local tax increments on internet sales, this sector's share of GRT is now closer to 29%.

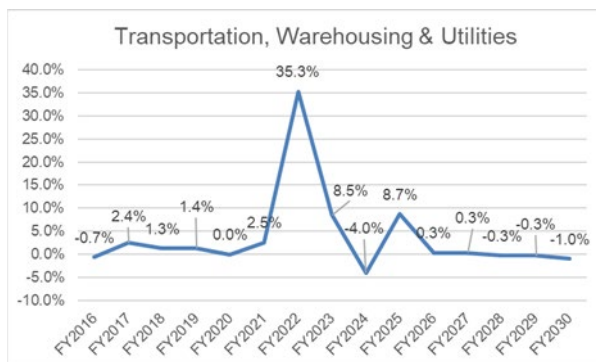
ALBUQUERQUE ECONOMY AND OUTLOOK



After the sharp 3.5% employment decline in FY/20 at the height of the pandemic, retail and wholesale trade rebounded an estimated 0.2% and 3.1% in FY/21 and FY/22, respectively. However, this sector has been sluggish in recent years and is expected to climb just slightly into positive growth in FY/26 and FY/27 before slowing to virtually flat or slightly negative growth for the remainder of the forecast period. The expectation of slow to negative growth reflects continued inflationary pressures and tighter consumer spending due to reduced savings rates and ongoing caution about the state of the economy.

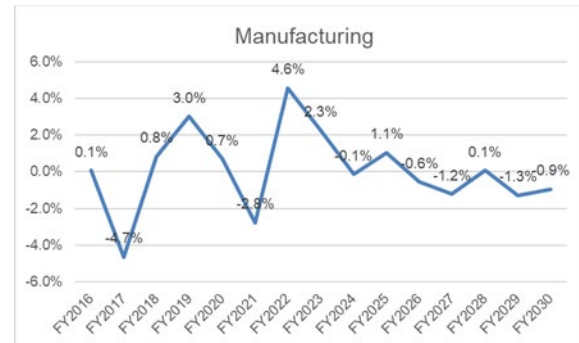
Transportation, Warehousing and Utilities

Transportation, warehousing and utilities, while important, accounts for just 3.7% of employment and 3.4% of GRT. In retrospect, the sector was impacted by COVID-19 later than other sectors. As the recovery took hold and supply chain issues occurred, this sector saw a significant increase in FY/22 with growth at an estimated 35.3%. In FY/23, supply chain issues resolved and the economy cooled somewhat, yet growth still continued at 8.5%. In FY/24, growth actually declined by about 4.0%. For FY/25, this sector rebounds again to over 8%; however, in FY/26 and the remainder of the forecast growth is nearly flat to slightly negative.



Manufacturing

This sector accounts for about 4.2% of employment and 2.6% of GRT in the MSA. It is an important sector as it creates relatively high paying jobs that bring revenue from outside the area. It also generates purchases of materials and services in the local economy, making this sector's impact greater than its employment share.



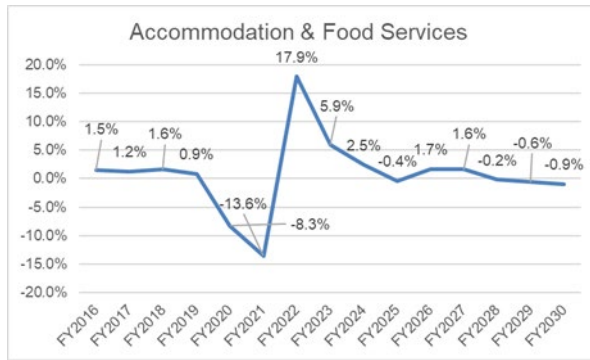
The sector experienced significant post-COVID-19 recovery growth at 4.6%. However, with the exception of modest growth in FY/25, this sector is expected to shrink slightly through the remainder of the forecast, perhaps reflecting a slower economy and cautious business investment.

Educational and Health Services

This section represents two sectors, in line with the summary of jobs generally shown in the NAICS sectors. This sector accounts for 16.8% of total employment; however, the vast majority of jobs are in health services. Albuquerque has a major regional medical center that attracts people into the area for services. Presbyterian Hospital and its HMO are one of the largest employers in the area.

While this was the only sector that increased through the 2008 recession, it did experience an initial decline during the most recent pandemic-caused recession of about 0.8% in FY/21 as elective procedures and routine medical care were put on hold to ensure capacity to treat COVID-19 cases. However, growth resumed in FY/22 and 4.5% in FY/23. In this forecast, growth slows, but remains above 2% in FY/26 and FY/27, slowing to just below 1% for the remainder of the forecast.

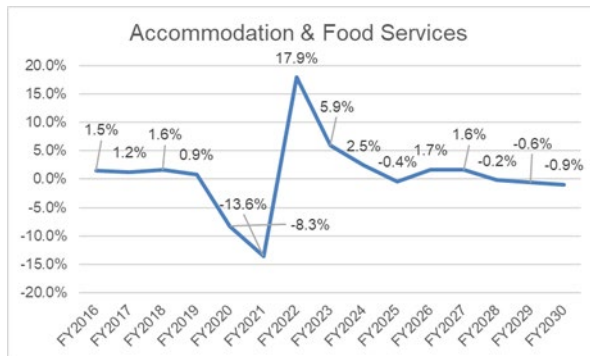
ALBUQUERQUE ECONOMY AND OUTLOOK



Accommodation and Food Services

This category includes eating and drinking establishments as well as hotels and other travel related facilities. It accounted for 9.8% of employment in the MSA in FY/25. The sector is a major contributor to both GRT, also at 9.8% in FY/25; however, this is a slight decline from the 10% seen last year.

This sector was one of the most severely impacted by COVID-19, dropping from steady pre-pandemic growth to a 13.6% decline in FY/21, representing a loss of more than 8,000 jobs. However, in FY/22 the sector rebounded even more than projected at nearly 18%. Yet despite the post-pandemic progress, in FY/25, the sector declined slightly, by 0.4%. Growth in FY/26 and FY/27 is expected just over 1.5%, before shrinking again slightly in FY/28 and the remainder of the forecast.



Real Estate & Financial Activities

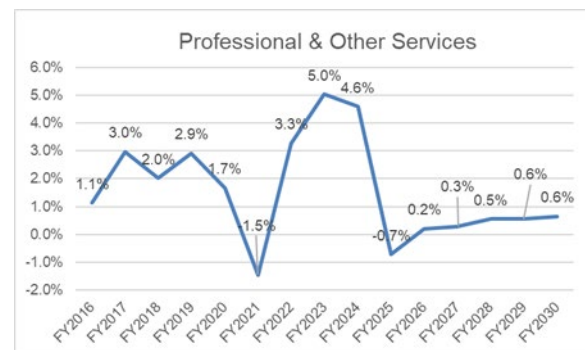
This section includes two sectors, finance and insurance and real estate, including credit intermediation. It accounts for about 4.4% of employment in the MSA. The 2008 financial crisis, consolidation of banking, and the collapse of real estate negatively impacted this sector; however, FY/14 to FY/19 growth was strong at above 2% each year. However, following the impact from COVID-19, the growth declined 2.5%

in FY/21, with modest recovery beginning in FY/22. However, for FY/24 a significant contraction of this sector began, with a modest recovery of 1.5% in FY/26 and flat to 0.5% growth for the remainder of the forecast.



Professional and Other Services

This category is a grouping of four service sectors (Professional and Technical, Management of Companies, Administrative and Waste Services, and Other Services) and accounts for 18.6% of employment in the MSA and about 18% of GRT. It includes temporary employment agencies, some of Albuquerque's back-office operations, and architecture and engineering firms that are closely tied to construction. It also includes Sandia National Labs (SNL).

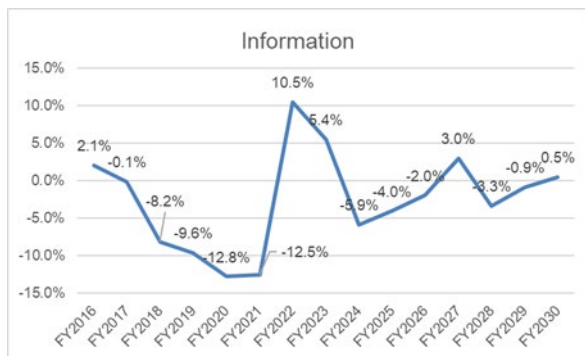


The sector as a whole remained weak until FY/16 when construction services (engineering and architecture) began adding jobs. The sector showed growth in FY/16 of about 1%, growing to over 2% from FY/17 to FY/19. With many of these jobs allowing for work from home, the professional technical portion of this sector was not impacted as much by the COVID-19 pandemic, ultimately declining by only 1.5% in FY/21. The post-COVID recovery was remarkable, peaking at 5% growth in FY/23, but has since moderated to an average of 0.4% for FY/26 through the end of the forecast.

ALBUQUERQUE ECONOMY AND OUTLOOK

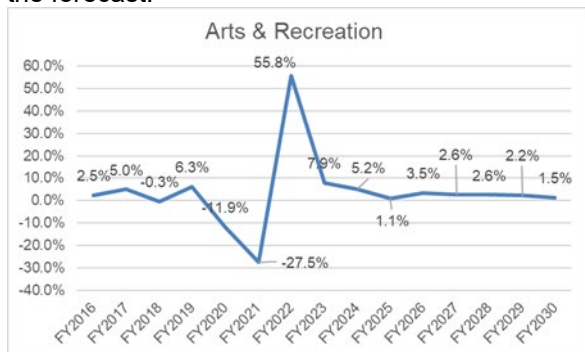
Information

This sector includes businesses in telecom, broadcasting, publishing, internet service establishments, and film studios. It accounts for about 1.3% of employment in the MSA and 3.7% of GRT. This sector declined steadily after FY/16, with a pronounced decline of 12.8% and 12.5% in FY/20 and FY/21 with the onset of COVID-19 and the devastating impact it had on the burgeoning film industry. While the sector enjoyed solid post-pandemic recovery in FY/22 and FY/23, contraction returns from FY/24 through FY/26. Growth appears briefly in FY/27 before declining again. There is not a return to positive territory until FY/30 with growth of 0.5%.



Arts, Entertainment and Recreation

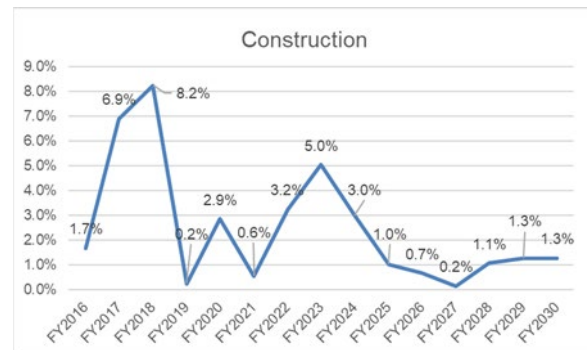
This is a relatively small sector with 1.4% of MSA employment and 1.1% of GRT. It includes artists, entertainers, spectator sports, and recreation facilities such as bowling alleys and fitness centers, most of which were significantly impacted by the pandemic. In FY/19, this sector showed strong growth of 6.3% but this was cut short during the pandemic, with declines of 11.9% and 27.5% in FY/20 and FY/21, respectively. Interestingly, unlike most other sectors, this sector is expected to continue growing, at an average of 2.5%, from FY/26 through the end of the forecast.



Construction

Construction is typically cyclical, with significant swings in building and employment. Construction is an important sector and has an impact on the economy larger than its employment share of 6.8%. Construction contributes about 11.3% of GRT. After falling consistently from FY/07, employment in construction began increasing at the end of FY/13 and continued to grow rapidly through FY/18. The sector began to level off in FY/19, prior to the onset of the pandemic. However, this sector began FY/20 with 2.9% growth and stayed positive despite the health crisis as this sector was deemed essential during the peaks of the crisis. In the post-pandemic years, this sector did best in FY/23 when it hit 5% growth; however, growth has since declined and is expected to slip to 0.7% in FY/26 and dip to 0.2% in FY/27. Growth averages 1.2% for the remainder of the forecast.

Construction permits typically show the trends in construction and the types of construction. The graph following this section shows the real values of building permits after adjusting for inflation. Construction is categorized as new construction or additions, alterations, and repairs.



Accounting for inflation, real construction growth peaked in FY/17 but slowed in FY/18 and FY/19. Then despite the impacts of the pandemic, including significant issues around supply chains and rising costs of materials, construction permits increased again in FY/20 and stayed steady until falling again briefly in FY/23. UNM BBER projections for total housing permits in FY/26 decrease by 23.1%, to about 1,222 total units, largely due to a decrease in multi-family housing units. The projection increases by a modest 6% in FY/27, adding about 73 units, all of which are expected to be single-family housing units. Growth is expected to be positive, but extremely modest for the remainder of the forecast. This

ALBUQUERQUE ECONOMY AND OUTLOOK

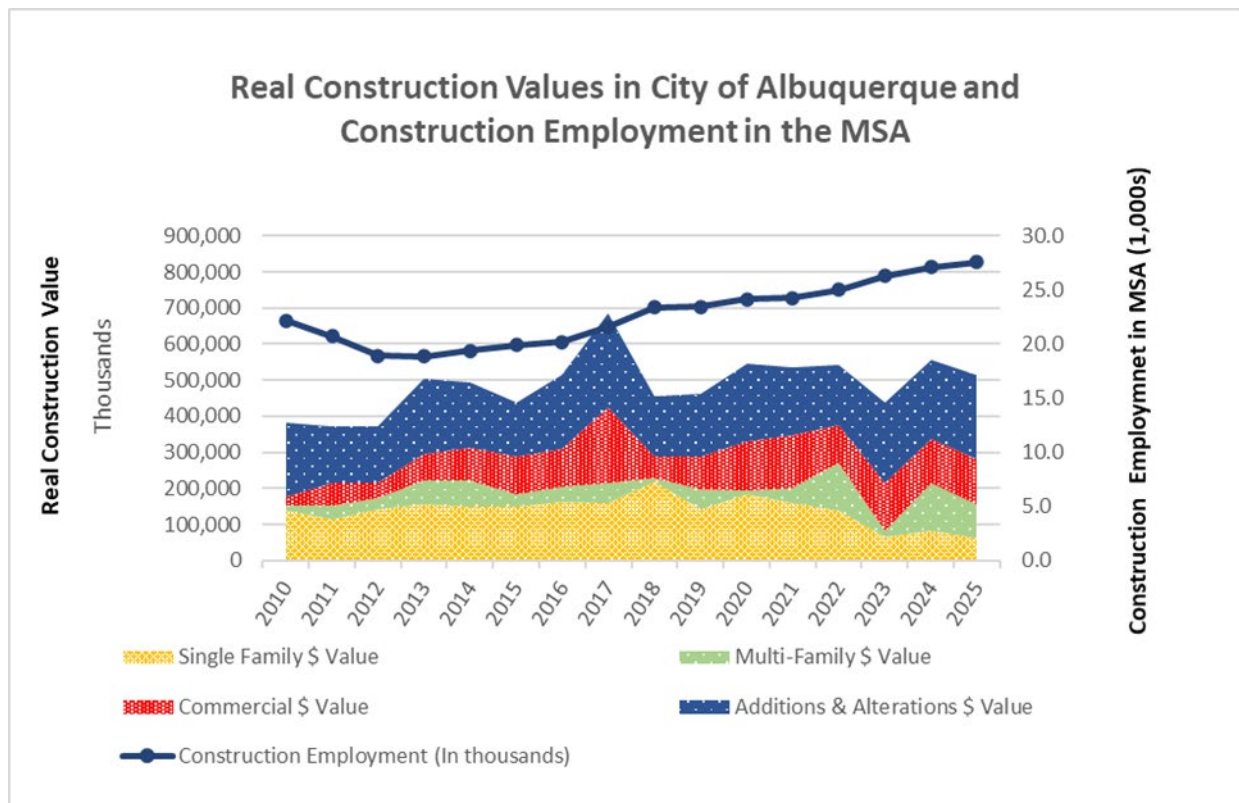
forecast is conservative and does not include construction employment or revenue generated by any potentially large projects that may be on the horizon.

Building permits only tell part of the construction story. Non-building construction such as roads and storm drainage are not captured in the permit numbers. Large construction projects for the State, such as University Hospital, are permitted by the State rather than the City. Employment in the construction sector gives a picture of growth in the entire MSA. The rapid growth in construction employment in FY/17 coincided with a large increase in building permits. In FY/18, construction employment showed continued increases while building permit values declined substantially. This was due primarily to two factors: first, the City experienced a very large increase in commercial construction in FY/17, and as of FY/18, APS no longer obtains building permits from the City. Instead, APS now obtains

permits from the State, as UNM does. Secondly, Facebook had a very large construction project in Los Lunas that employed 800 to 1,000 construction workers; however, this also does not generate building permits in the City.

As shown in the chart below, construction employment moves similarly to permit values, but differences occur. Some of this is due to projects outside the City as well as non-building projects.

As shown in the chart below, construction employment moves similarly to permit values, but differences occur. Some of this is due to projects outside the City as well as non-building projects.



Government

The government sector makes up 19.6% of the Albuquerque MSA employment, with the largest part of State and Local government being education. Local government includes public

schools and State government includes the University of New Mexico and Central New Mexico Community College. The local sector also includes Native American enterprises. Federal government makes up 3.6% of Albuquerque MSA employment but only about 1.8% of national

ALBUQUERQUE ECONOMY AND OUTLOOK

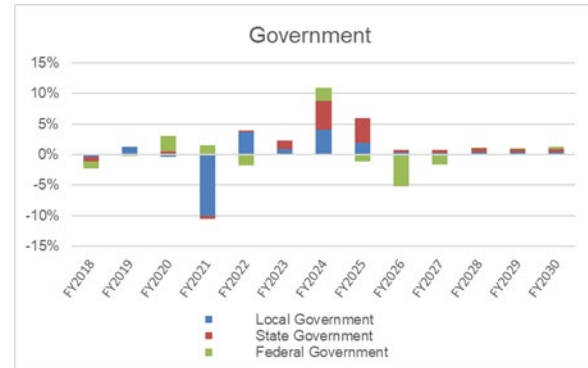
employment. Note this does not include military employment, which is counted separately, or employment at the national labs which is included in professional and business services.

Active military is around 5,400 or about 1.3% of the total non-agricultural employment. Nationally, military is less than 1% of total non-agricultural employment.

The major sources of state and local jobs are education, though the Labor Department does not keep individual counts for these jobs at the local level for Albuquerque. Local government declined in FY/14 through FY/18. It recovered slightly in FY/19, only to be impacted again with a decline of 10.1% in FY/21 due to the pandemic, largely due to jobs associated with native businesses, such as casinos. Local government lost an estimated 4,160 jobs from FY/19 to FY/21 and isn't expected to recover all of those jobs until FY/27.

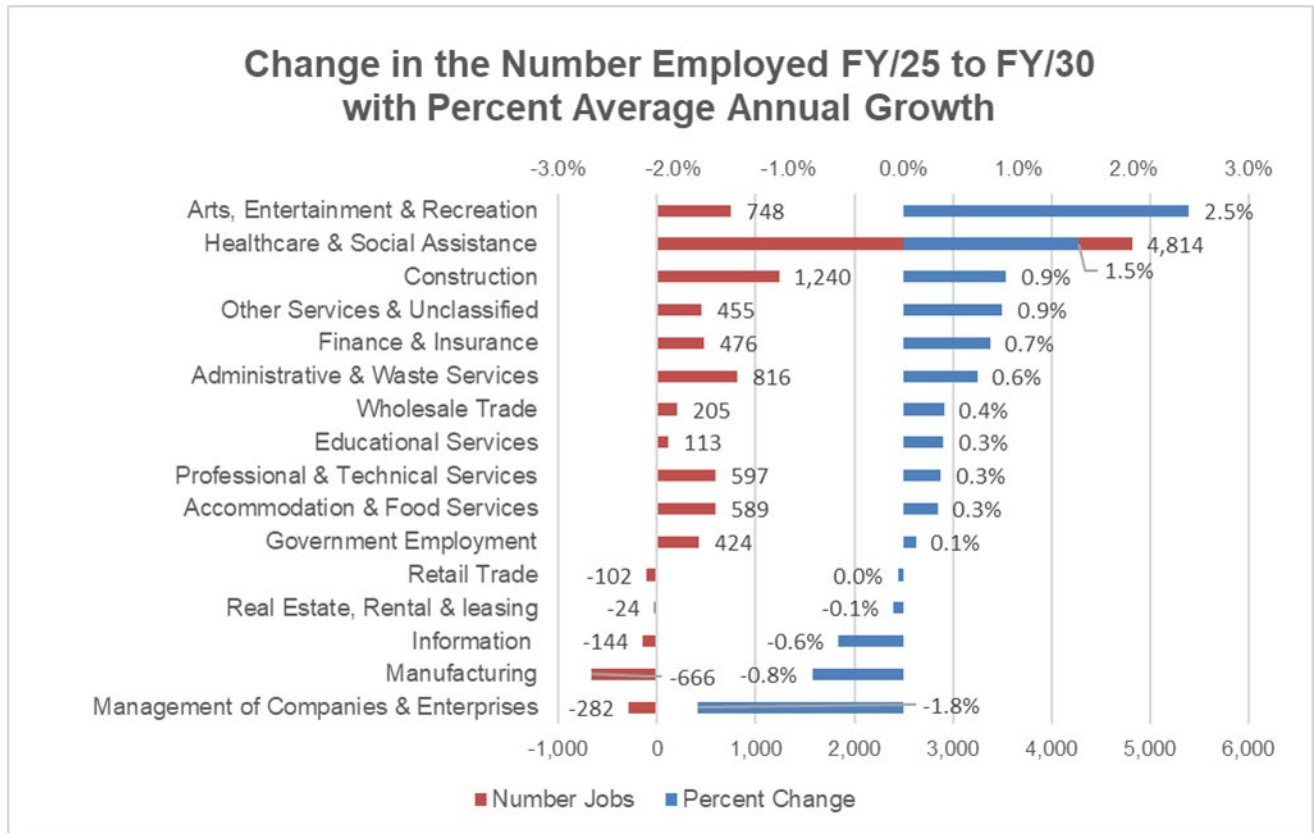
State employment increased 4.6% in FY/24 and another 4.1% in FY/25 but is expected to moderate to under 0.5% growth from FY/26 to the end of the forecast. The faster growth in FY/24 could be due in part to the New Mexico Opportunity Scholarship, which increased appropriations significantly in FY/24.

Federal government increased in FY/20 and FY/21 despite the pandemic due to the U.S. Census. Consequently, in FY/22 there was a slight compensating decrease. Federal government is expected to fall just below 14,000 for the first time since 2004 and remain there for the remainder of the forecast due to federal efforts to reduce the workforce.



The following charts and tables present more information on the Albuquerque economy and its comparison to the U.S.

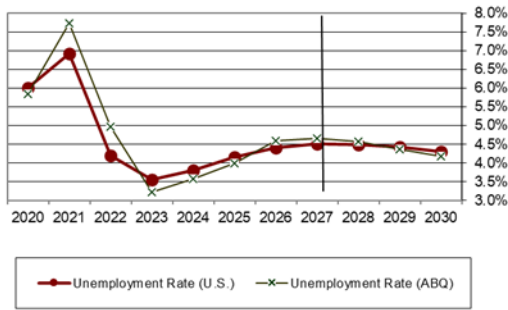
ALBUQUERQUE ECONOMY AND OUTLOOK



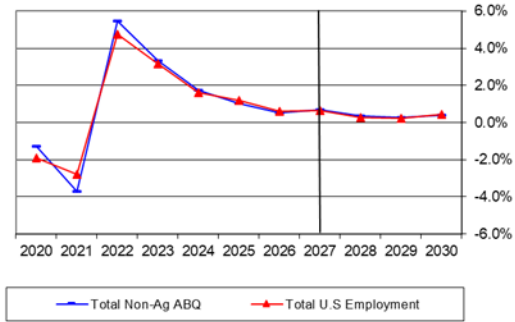
ALBUQUERQUE ECONOMY AND OUTLOOK

Albuquerque MSA and Comparisons to the U.S - December 2025

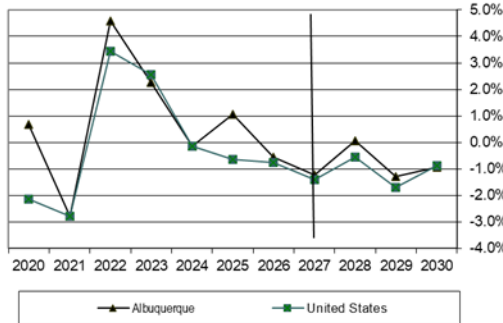
Albuquerque MSA vs. U.S. Unemployment Rates



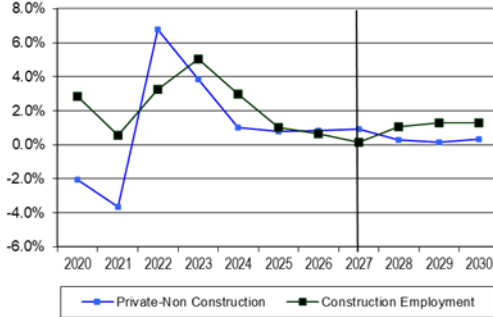
Albuquerque MSA vs. U.S. Employment Growth



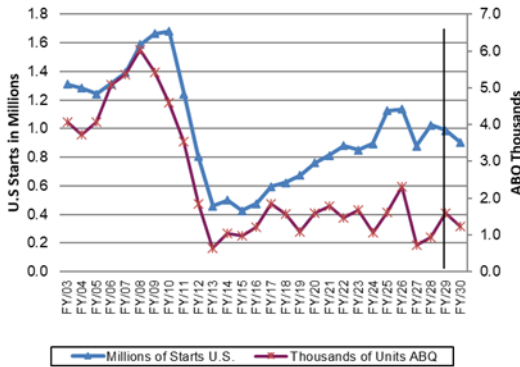
Albuquerque MSA vs. U.S. Manufacturing Employment Growth



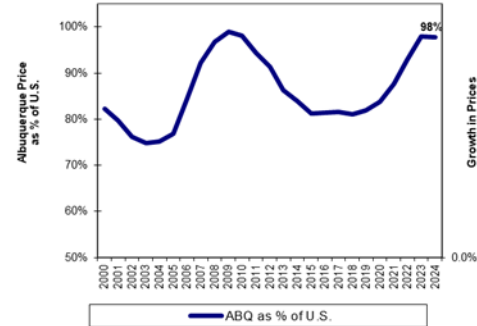
Albuquerque MSA Construction and Private Non-Construction Employment Growth



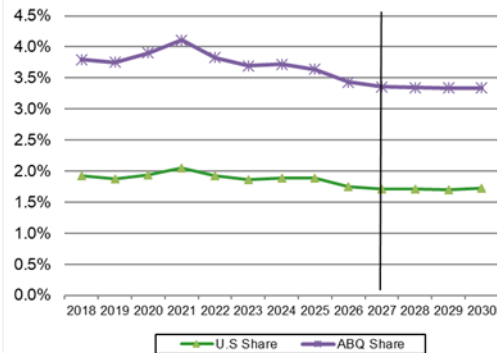
Single Family Construction



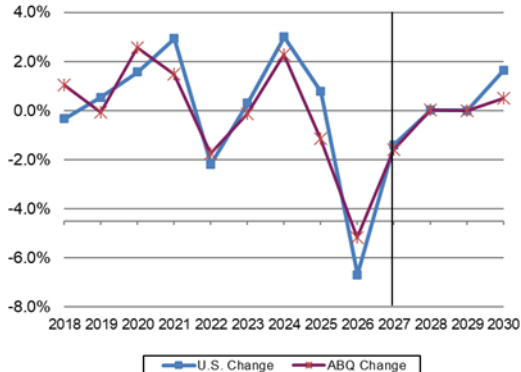
Comparison of Growth in Existing Home Sales Price by Calendar Year (history only)



Federal Government Employment as Share of Total Employment



Change in Federal Government Employment



ALBUQUERQUE ECONOMY AND OUTLOOK

Fiscal Year	Historical					Forecast					
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
National Variables											
Real GDP Growth	0.0%	2.8%	4.3%	2.2%	3.2%	2.3%	2.1%	2.1%	1.6%	1.7%	1.8%
Federal Funds Rate	1.3%	0.1%	0.3%	3.8%	5.3%	4.6%	3.8%	3.2%	3.1%	3.1%	3.1%
10 U.S. Bonds	1.4%	1.1%	1.9%	3.5%	4.3%	4.3%	4.1%	3.9%	3.9%	3.9%	4.0%
CPI-U	1.6%	2.3%	7.2%	6.3%	3.3%	2.6%	2.9%	2.7%	2.6%	2.1%	2.2%
Unemployment Rate (U.S.)	6.0%	6.9%	4.2%	3.5%	3.8%	4.2%	4.4%	4.5%	4.5%	4.4%	4.3%
Total U.S. Employment	-1.9%	-2.8%	4.8%	3.2%	1.6%	1.2%	0.6%	0.6%	0.3%	0.2%	0.4%
Manufacturing Employment	-2.1%	-2.8%	3.4%	2.6%	-0.1%	-0.6%	-0.8%	-1.4%	-0.5%	-1.7%	-0.9%
Consumer sentiment index--University of Michigan	90.4	80.3	66.4	60.5	71.1	65.0	60.8	64.2	67.5	72.3	73.7
Exchange Rates	1.7%	-5.9%	3.6%	8.1%	-0.9%	0.2%	-5.5%	-2.6%	-1.9%	-0.3%	-0.3%
Current Trade Account (billions of \$)	(455.7)	(745.2)	(998.3)	(918.3)	(1,012.2)	(1,329.3)	(993.3)	(799.0)	(705.6)	(646.1)	(623.3)
Change in output per hour	3.7%	5.1%	-0.7%	-0.2%	3.2%	1.8%	2.2%	1.7%	1.6%	1.7%	1.6%
West TX Intermediate (dollars per bbl)	46.7	51.8	87.8	81.5	79.9	70.8	58.3	56.2	61.8	62.0	66.7
Wage Growth	3.0%	3.0%	5.0%	5.0%	4.3%	3.6%	4.2%	4.8%	4.5%	4.1%	3.5%
Natural Gas-Henry Hub \$ per MCF	2.10	2.76	5.32	4.59	2.35	2.99	3.67	4.51	5.41	4.21	3.57
Albuquerque Variables											
Employment Growth and Unemployment in Albuquerque MSA											
Total Non-Ag ABQ	-1.3%	-3.7%	5.5%	3.4%	1.7%	1.0%	0.5%	0.7%	0.3%	0.3%	0.4%
Private-Non Construction	-2.1%	-3.6%	6.8%	3.9%	1.0%	0.8%	0.8%	0.9%	0.3%	0.2%	0.3%
Construction Employment	2.9%	0.6%	3.2%	5.0%	3.0%	1.0%	0.7%	0.2%	1.1%	1.3%	1.3%
Manufacturing	0.7%	-2.8%	4.6%	2.3%	-0.1%	1.1%	-0.6%	-1.2%	0.1%	-1.3%	-0.9%
Government	0.4%	-5.0%	1.5%	0.9%	3.9%	2.0%	-0.6%	0.0%	0.4%	0.4%	0.4%
Unemployment Rate (ABQ)	5.9%	7.7%	5.0%	3.2%	3.6%	4.0%	4.6%	4.7%	4.6%	4.4%	4.2%
Growth in Personal Income	8.7%	6.5%	8.2%	4.6%	4.5%	5.8%	4.5%	5.6%	5.0%	4.7%	4.9%
Construction Units Permitted in City of Albuquerque											
Single-Family Permits	935	816	741	507	607	585	676	749	773	821	850
Multi-Family Permits	126	791	1,570	220	336	1,003	546	546	548	552	563
Total Residential Permits	1,061	1,607	2,311	727	943	1,588	1,222	1,295	1,321	1,374	1,413

Sources: IHS Global Insight Oct 2025 and FOR-UNM Oct 2025 Baseline Forecasts

ALBUQUERQUE ECONOMY AND OUTLOOK

Albuquerque MSA Employment in Thousands											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Total Employment	375.3	361.6	381.4	394.2	400.8	404.9	407.0	409.8	411.2	412.4	414.0
Private Employment	298.2	288.4	307.1	319.2	322.9	325.5	328.1	330.9	332.0	332.9	334.2
Mining & Agriculture	0.7	0.8	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Construction	24.1	24.3	25.0	26.3	27.1	27.4	27.6	27.6	27.9	28.2	28.6
Manufacturing	16.3	15.9	16.6	17.0	17.0	17.1	17.0	16.8	16.8	16.6	16.5
Wholesale Trade	11.3	10.7	11.0	11.5	11.5	11.5	11.5	11.6	11.7	11.7	11.7
Retail Trade	39.7	40.4	41.7	42.4	42.2	42.0	42.1	42.5	42.3	42.0	41.9
Transportation, Warehousing & Utilities	9.5	9.8	13.2	14.3	13.8	15.0	15.0	15.1	15.0	15.0	14.8
Information	5.6	4.9	5.4	5.7	5.4	5.2	5.1	5.2	5.1	5.0	5.0
Finance & Insurance	12.8	12.7	12.7	13.0	12.6	12.5	12.8	12.8	12.9	12.9	13.0
Real Estate, Rental & Leasing	5.5	5.1	5.3	5.6	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Professional & Technical Services	32.9	32.9	33.7	35.3	37.0	36.5	36.5	36.5	36.7	36.8	37.1
Management of Companies & Enterprises	3.8	3.6	3.7	3.5	3.3	3.3	3.1	3.1	3.0	3.0	3.0
Administrative & Waste Services	24.7	23.2	24.8	25.0	24.9	25.1	24.7	24.5	24.7	25.1	25.9
Educational Services	5.0	4.8	5.6	6.2	6.3	6.5	6.4	6.5	6.5	6.6	6.6
Healthcare & Social Assistance	56.3	56.1	56.2	58.3	59.9	61.4	63.3	64.7	65.2	65.7	66.3
Arts, Entertainment & Recreation	4.4	3.2	5.0	5.4	5.7	5.7	5.9	6.1	6.3	6.4	6.5
Accommodation & Food Services	36.0	31.1	36.7	38.9	39.9	39.7	40.4	41.0	40.9	40.7	40.3
Other Services & Unclassified	9.4	8.8	9.3	9.9	10.3	10.5	10.5	10.7	10.8	10.9	10.9
Government	77.1	73.2	74.3	75.0	77.9	79.4	78.9	78.9	79.2	79.5	79.9
Local Government	39.7	35.7	37.0	37.3	38.9	39.6	39.8	39.9	40.0	40.2	40.3
State Government	22.8	22.7	22.7	23.1	24.1	25.1	25.2	25.3	25.5	25.6	25.7
Federal Government	14.6	14.9	14.6	14.6	14.9	14.7	14.0	13.7	13.8	13.8	13.8
Military Employment	5.8	5.8	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.4	5.4
private non-construction	274.1	264.1	282.0	292.9	295.9	298.1	300.5	303.3	304.1	304.6	305.6
Other Indicators											
Personal Income, \$Billions	42.9	45.7	49.4	51.7	54.1	57.2	59.8	63.1	66.2	69.3	72.7
Labor Force, NSA, Thousands	437.1	436.8	445.7	452.0	460.4	467.4	468.1	470.3	471.7	472.4	473.5
Total Housing Units Authorized, Thousands (City of Albuquerque)	1.1	1.6	2.3	0.7	0.9	1.6	1.2	1.3	1.3	1.4	1.4
Single-Family Housing Units, Thousands	0.9	0.8	0.7	0.5	0.6	0.6	0.7	0.7	0.8	0.8	0.8
Multi-Family Housing Units, Thousands	0.1	0.8	1.6	0.2	0.3	1.0	0.5	0.5	0.5	0.6	0.6
Unemployment Rate, NSA	5.9	7.7	5.0	3.2	3.6	4.0	4.6	4.7	4.6	4.4	4.2
Growth Rates											
Total Employment	-1.3%	-3.7%	5.5%	3.3%	1.7%	1.0%	0.5%	0.7%	0.3%	0.3%	0.4%
Private Employment	-1.7%	-3.3%	6.5%	4.0%	1.2%	0.8%	0.8%	0.9%	0.3%	0.3%	0.4%
Mining & Agriculture	-3.6%	15.0%	14.2%	-1.4%	-14.5%	-2.4%	0.5%	-0.1%	0.0%	-0.1%	-0.7%
Construction	2.9%	0.6%	3.2%	5.0%	3.0%	1.0%	0.7%	0.2%	1.1%	1.3%	1.3%
Manufacturing	0.7%	-2.8%	4.6%	2.3%	-0.1%	1.1%	-0.6%	-1.2%	0.1%	-1.3%	-0.9%
Wholesale Trade	-1.6%	-5.8%	2.8%	4.5%	0.5%	-0.2%	-0.3%	1.4%	0.7%	0.4%	-0.3%
Retail Trade	-4.0%	1.9%	3.2%	1.6%	-0.5%	-0.5%	0.4%	0.9%	-0.5%	-0.8%	-0.3%
Transportation, Warehousing & Utilities	0.0%	2.5%	35.3%	8.5%	-4.0%	8.7%	0.3%	0.3%	-0.3%	-0.3%	-1.0%
Information	-12.8%	-12.5%	10.5%	5.4%	-5.9%	-4.0%	-2.0%	3.0%	-3.3%	-0.9%	0.5%
Finance & Insurance	1.1%	-0.7%	0.4%	1.6%	-2.5%	-1.0%	2.1%	0.5%	0.5%	0.4%	0.2%
Real Estate, Rental & Leasing	-0.7%	-6.7%	4.2%	4.7%	-3.4%	0.4%	0.0%	-0.8%	0.4%	0.0%	0.0%
Professional & Technical Services	3.9%	-0.1%	2.6%	4.8%	4.7%	-1.3%	0.0%	0.0%	0.4%	0.4%	0.7%
Management of Companies & Enterprises	1.3%	-4.2%	2.5%	-5.2%	-5.6%	-2.5%	-5.8%	-0.5%	-0.6%	-1.3%	-0.7%
Administrative & Waste Services	-2.5%	-5.8%	6.8%	0.6%	-0.4%	0.9%	-1.4%	-0.7%	0.8%	1.5%	3.1%
Educational Services	-3.1%	-3.6%	15.0%	10.6%	1.8%	3.3%	-1.5%	1.3%	1.2%	0.6%	0.1%
Healthcare & Social Assistance	1.1%	-0.5%	0.2%	3.9%	2.7%	2.6%	3.0%	2.2%	0.7%	0.8%	0.8%
Arts, Entertainment & Recreation	-11.9%	-27.5%	55.8%	7.9%	5.2%	1.1%	3.5%	2.6%	2.6%	2.2%	1.5%
Accommodation & Food Services	-8.3%	-13.6%	17.9%	5.9%	2.5%	-0.4%	1.7%	1.6%	-0.2%	-0.6%	-0.9%
Other Services & Unclassified	-5.5%	-6.2%	5.8%	6.0%	4.2%	1.5%	0.7%	1.1%	0.9%	1.0%	0.5%
Government	0.4%	-5.0%	1.5%	0.9%	3.9%	2.0%	-0.6%	0.0%	0.4%	0.4%	0.4%
Local Government	-0.4%	-10.1%	3.6%	0.9%	4.1%	1.9%	0.4%	0.3%	0.4%	0.4%	0.4%
State Government	0.5%	-0.5%	0.3%	1.4%	4.6%	4.1%	0.4%	0.4%	0.6%	0.5%	0.4%
Federal Government	2.6%	1.5%	-1.7%	-0.1%	2.3%	-1.1%	-5.2%	-1.6%	0.0%	0.0%	0.5%
Military Employment	0.9%	-0.5%	-2.5%	-2.2%	-0.5%	-1.5%	0.1%	0.0%	0.0%	0.1%	0.1%
Personal Income, \$Billions	8.7%	6.5%	8.2%	4.6%	4.5%	5.8%	4.5%	5.6%	5.0%	4.7%	4.9%
Labor Force, NSA, Thousands	-0.5%	-0.1%	2.0%	1.4%	1.9%	1.5%	0.2%	0.5%	0.3%	0.2%	0.2%
Total Housing Units Authorized, Thousands (City of Albuquerque)	-36.3%	51.5%	43.8%	-68.5%	29.7%	68.4%	-23.1%	6.0%	2.0%	4.0%	2.9%
Single-Family Housing Units, Thousands	13.1%	-12.7%	-9.2%	-31.6%	19.7%	-3.6%	15.6%	10.7%	3.2%	6.3%	3.4%
Multi-Family Housing Units, Thousands	-85.0%	527.8%	98.5%	-86.0%	52.7%	198.5%	-45.6%	0.2%	0.3%	0.7%	2.0%

Source: FOR-UNM October 2025 Baseline Forecasts

REVENUE ANALYSIS

REVISED FY/26 AND PROPOSED FY/27 REVENUE PROJECTIONS

The General Fund revenue projections are summarized in the two tables included in this section. The first table, General Fund Revenue Changes, presents growth rates with the most recent estimates. The second table, General Fund Revenue Estimates, presents comparisons of the current revenue estimates by major revenue source. For FY/25, the actual audited results are reported. FY/26 includes revenues from the approved budget, the revised estimate in the Five-Year Forecast, and the estimated actual for FY/26 prepared with the proposed FY/27 budget. Considerable uncertainties to the FY/26 and FY/27 projections remain.

Revised FY/26 Revenue Estimates. The estimated actual revenue for total FY/26 General Fund is \$872.1 million, which is \$988 thousand, or .1%, below the FY/26 approved budget. Gross Receipt Tax (GRT) revenues are adjusted about \$2 million higher, largely to reflect a lump sum received in July 2025 following a mistake at the State's Taxation and Revenue Department. However, relatively stable economic conditions have been put under stress in recent weeks following the escalation of conflicts in the Middle East. Consequently, FY/26 GRT revenues will be closely monitored and expectations will be adjusted if necessary. Other changes include increases in property tax revenue, franchise revenues, permit revenue and miscellaneous revenues. However, these increases are countered by decreases in other revenue categories such as building permits, earnings on investments, transfers from other funds, and transfers for CIP recovered positions.

Non-recurring GRT revenue in FY/26 is \$6.3 million. Approximately \$2 million of this was for a one-time transfer-in from the Lodger's Tax fund, most of which supported athletic and social events in FY/26. The remainder is for the phase out of food and medical hold harmless payments that will not be received in FY/27.

The following section on the FY/27 proposed budget includes some detail on FY/26.

Revenue Estimates for the Proposed FY/27. Total FY/27 revenues are estimated to be \$893.8 million, which is 2.5%, or \$21.7 million, above the FY/26 estimated actual. Non-recurring revenue of \$4.5 million reflects the continued loss of hold-harmless distributions of approximately \$4.5 million, as the share to municipalities decreases to 21% in FY/27.

Gross Receipts Tax Revenues. For the first seven months of FY/26, base GRT growth, as measured by the State shared revenue, showed gains of 4.6% cumulative growth. While this is higher than the 3.8% forecasted in the FY/26 approved budget, a significant portion of the increase is due to an error at the State Taxation and Revenue Department that resulted in a lump sum of approximately \$3 million in food hold harmless payments received in July 2025. Further, there have been amended tax returns and audits that resulted in a few smaller one-time additions to current year-to-date revenues. When July revenue is excluded, average growth for the year is closer to 3%.

For FY/27, base GRT as measured by the State shared 1.225% is expected to increase by 1.5% over the estimated actual for FY/26. Negative impacts to growth include reduced hold-harmless payments and the general consensus that slower growth is expected during the year. This latest estimate was calculated with national and UNM BBER data available in January 2026. The current estimates do not take into account the additional risks to the economy caused by the 2026 Iran war that began in late February 2026. Increases in energy prices and other goods and further erosion of consumer confidence and business investments are just a few of the potential impacts of this conflict.

The economic models used to forecast GRT use information about the economy from the national IHS Global Insight (IHS) forecast and the UNM BBER forecast of the local economy. Gross receipts from construction are estimated separately from gross receipts received from all other sources. This is designed to account for the volatile nature of construction and the different factors that affect it.

Property Tax. For the second quarter, FY/26 revenues were increased by 0.5%, or about \$507 thousand, from the approved budget. This represents about 4% growth over FY/25 and is consistent with year-to-date revenues through the second quarter of FY/26. Yield control and new tax exemptions for veterans may have modest dampening impacts on revenues.

For FY/27, the expectation is for modest growth of 3% given uncertainties around the impact of yield control and additional tax exemptions for veterans.

Enabling legislation was passed during the 2025 New Mexico Legislative Session for two constitutional amendments, passed by voters in the November 2024 general election, to expand property tax exemptions for veteran homeowners. The first change that took place in FY/26 was increasing the standard exemption from \$4,000 to \$10,000. The second will take place in FY/27 and will allow for new exemptions based on a veteran's level of disability rather than requiring 100% disability.

Franchise Taxes. FY/26 franchise tax revenues were increased \$1.3 million, or about 3.8%, from the budget based on year-to-date revenues and FY/25 actuals. This largely reflects the Water Authority's reported 12% rate increase which began impacting revenues in FY/25.

For FY/27, growth is expected at about 2.3% over FY/26 estimated actuals or about \$795 thousand. This reflects the increases in the Water Franchise and a PNM rate increase that was implemented in two phases to mitigate customer impact. The increase was projected to raise the average residential bill \$11.12 per month in mid-2025 and another \$12.48 per month starting in January 2026. The remaining franchises are expected to be relatively flat.

Payments-In-Lieu-Of-Taxes (PILOT). PILOT for FY/26 is generally left flat with the approved budget and this level is maintained in FY/27.

Building Permits. Valuations of permits issued by the City's Planning Department ended FY/25 approximately 5% below FY/24. While new commercial valuations increased 3%, new residential valuations declined 24% and new multifamily valuations declined 25%. However, both commercial and residential renovations and additions increased, by 9% and 7.8%, respectively.

For FY/25, total building permit revenue, which also includes plumbing, mechanical and electrical permits, ended \$677 thousand, or about 7.7% above FY/24. For FY/26, the revenue is estimated at \$8.6 million, or about 8.9% below FY/25 actuals based on expectations for sluggish construction activity. However, year-to-date revenues have picked up in recent months to about 7.6% growth. Revenue will be monitored closely and adjusted upward in the third quarter if this trend is maintained.

For FY/27, the estimate for building permit revenue is increased \$1.9 million, or 22.1%, over the FY/26 estimated actual. The Planning Department will be updating the construction

valuation tables used to estimate costs, which have not been updated since 2009.

As a note, major construction projects planned by the state, including Albuquerque Public Schools or the federal government, and road projects do not fall under the City of Albuquerque permitting process and the City receives no permit revenue. However, GRT is paid both by the state and federal governments on construction projects.

Other Licenses/Fees. Included in this category are revenues from permits and licenses for restaurant inspections, animal control, liquor establishments, business registrations, use of the City right of way, and other miscellaneous fees. FY/25 ended 23.3%, or about \$1.2 million above FY/24, reflecting some updated fees for health-related inspections. In FY/26, growth is expected at 6.9%, or about \$428 thousand over FY/25.

For FY/27, other permit revenue increases 6.8%, or about \$454 thousand, over the FY/26 estimate. About \$400 thousand is due to additional barricading permit revenue from fiber optic company operations.

Other Intergovernmental Assistance. Other intergovernmental assistance includes State shared revenues (excluding GRT), grants and county shared revenues.

The other source of intergovernmental revenue is the State Shared Municipal Road Gas Tax. Growth for this category has been stubbornly slow due to relatively stable fuel prices, the expansion of fuel-efficient vehicles, and very slow population growth in Albuquerque. For FY/27, other intergovernmental revenue decreases by 5.1%, or about \$240 thousand with the expectation of less State-Shared gas tax revenue, which is based on gallons sold.

Charges for Services. Charges for services include fees charged for entry into City venues and services provided to citizens and other entities. FY/25 revenues ended 8.8%, or about \$2.5 million below FY/24.

FY/26 revenues are budgeted at \$29.3 million, or about \$3.2 million over the previous year. Year-to-date revenues are rebounding somewhat from FY/25, with revenues such as ambulance transport, due to Medicaid reimbursement, and charges for child care services doing well.

For FY/27, revenues are expected to increase 23.9%, or about \$7 million. Youth and Family Department community centers will implement annual membership surcharges of \$30 for

members located outside of the City for a total estimated impact of \$50 thousand.

The Arts and Culture Department will implement weekday surcharges of \$1.00 for most BioPark, museum and Balloon Museum visitors coming from outside of Albuquerque; additional weekend surcharges will be implemented for BioPark non-City residents and out-of-state residents. Additional \$3.00 surcharges will apply to all out-of-City visitors to museums and the Balloon Museum. These surcharges are expected to generate approximately \$797 thousand.

The Animal Welfare Department will implement a \$30 surcharge for out-of-City spay and neuter services for an estimated impact of \$26 thousand per year. The Senior Affairs Department will redesign its menu and pricing for an estimated impact of an annual of \$380 thousand. An additional \$52 thousand will come from out-of-county residents access surcharges and out-of-State daily use surcharges at community centers, as well as additional income from advertising and a reconfiguration of sports and fitness local games registrations.

The Parks and Recreation Department will implement a 5% per round surcharge for golfers visiting from outside the City, resulting in an estimated \$135 thousand impact. The City Clerk will implement a surcharge of \$5.00 and \$10.00 per-video request for out-of-State and out-of-country requesters, respectively, for a total estimated impact of \$50 thousand. The Planning Department will be updating and correcting the plan check permit fee system which is expected to generate an additional \$900 thousand.

Finally, the Department of Municipal Development intends to implement an ordinance to impose equitable service charges, fees, or assessments to provide for storm water services as authorized by NMSA 1978, §3-23-11. This change is projected to provide an increase of \$4 million.

Internal Service Charges. These revenues are primarily for office services charges and engineering inspections. For FY/25, revenues increased \$122 thousand over the previous year, to \$266 thousand. For FY/26 and FY/27, revenues are estimated to be \$168 thousand, closer to historical averages.

IDOH. Indirect overhead for FY/25 increased about \$21.8 million, or 118% in response to updated IDOH rates. The budgeted amount for FY/26 is \$43.5 million, or an increase of 8%.

However, for FY/27, the expectation is for \$40 million, in line with FY/25 actuals. The reduced expectation is due to a reduction in Capital IDOH rates from 8% to 5%.

CIP-Funded Positions. For FY/25, this revenue, which is dependent on actual construction demand during the year, increased by \$848 thousand, or about 10.3%. For FY/26, these revenues are forecasted to increase 42%, or about \$3.8 million. For FY/27, the expectation is for a 7.7% increase, or \$991 thousand over the previous year.

Interest Earnings. Investment earnings for FY/25 finished the year at \$922 thousand, or 76% below the previous year. These revenues are highly dependent on market conditions and City fund balances, both of which were still favorable in FY/24. FY/26 revenue is projected at \$500 thousand; however, this may need to be adjusted even lower in quarter three to reflect current unrealized losses in FY/26 year-to-date trends. FY/27 is currently budgeted at \$300 thousand.

Other Miscellaneous Revenues. This category includes fines, rental of City property and other miscellaneous revenues. For FY/25, revenue increased by 6.4%, or about \$820 thousand, to a total of \$13.6 million. However, this large amount is due in part to a \$5.3 million accounting adjustment for bond and lease proceeds. These revenues were required for the City's audit; however, they will not translate into funds that can be appropriated for the City. These accounting adjustments are difficult to project and are therefore not included in forward-looking revenue forecasts.

For FY/26, revenues are forecasted at \$7.3 million, closer to historical averages. For FY/27, revenues are increased slightly, to \$7.5 million, largely reflecting additional rental revenue.

Transfers from Other Funds. These transfers include internal service payments. In FY/25, these revenues finished \$2.2 million, or 77.5% over the previous year. This was primarily due to a \$2.5 million transfer to the City from Aviation for City services provided.

For FY/26, the projection assumes a smaller transfer from Aviation but an additional \$2 million one-time transfer from the Hospitality Fund for sporting and entertainment projects in the City.

For FY/27, the \$2 million one-time transfer from the Hospitality Fund is removed, and the \$2.5 million transfer from Aviation is restored.

General Fund Revenue Changes
(\$000's)

	FY25 Audited Actual	% Chg Previous Year	FY26 Estimated Actual	% Chg Previous Year	FY27 Proposed Budget	% Chg Previous Year
Gross Receipts Tax	118,818	2.7%	122,713	3.3%	125,247	2.1%
GRT -Pen And Int	2,043	-6.2%	2,118	3.7%	2,074	-2.1%
GRT -InfraStructure	14,758	2.9%	15,233	3.2%	15,506	1.8%
GRT -Public Safety	59,409	2.7%	61,549	3.6%	62,876	2.2%
GRT - Hold Harmless .375%	84,851	4.8%	88,268	4.0%	90,850	2.9%
State-GRT 1.00%	237,321	4.0%	245,491	3.4%	249,185	1.5%
State-GRT .225%	53,407	4.0%	55,245	3.4%	56,098	1.5%
State-GRT 1.225%	288,195	3.1%	299,076	3.8%	305,283	2.1%
GRT -State--P&I	2,362	24.2%	1,848	-21.7%	1,810	-2.1%
CMP	9,017	8.1%	9,017	0.0%	9,376	4.0%
ITG	66	3.7%	66	0.5%	69	3.6%
Total GRT	579,519	3.0%	601,549	3.8%	613,091	1.9%
Property Tax	107,874	3.5%	112,189	4.0%	115,555	3.0%
Franchise Tax-Telephone	646	-16.2%	763	18.1%	759	-0.5%
Franchise Tax-Electric	14,990	6.7%	15,108	0.8%	15,380	1.8%
Franchise Tax-Gas	4,311	-5.0%	4,836	12.2%	4,850	0.3%
Franchise Tax-Cable TV ABQ	3,272	-8.3%	3,574	9.2%	3,581	0.2%
Franchise Tax - Water Auth	10,121	19.1%	10,121	0.0%	10,627	5.0%
Franchise Tax-Telecom	506	11.2%	453	-10.4%	452	-0.2%
Total Franchise	33,845	6.2%	34,855	3.0%	35,650	2.3%
Other Intergovernmental Assistance	4,780	10.7%	4,700	-1.7%	4,460	-5.1%
Building Permit Revenue	9,454	7.7%	8,611	-8.9%	10,511	22.1%
Permit Revenue	6,201	23.3%	6,629	6.9%	7,082	6.8%
Service Charges	26,048	-8.8%	29,271	12.4%	36,275	23.9%
Fines & Penalties	126	27.3%	160	27.0%	61	-61.9%
Earnings on Investments	922	-75.8%	500	-45.8%	300	-40.0%
Miscellaneous	13,577	6.4%	7,259	-46.5%	7,548	4.0%
Transfers From Other Funds	5,064	77.5%	7,307	44.3%	6,677	-8.6%
Payments In Lieu of Taxes	2,599	3.7%	2,533	-2.6%	2,533	0.0%
IDOH	40,222	118.0%	43,458	8.0%	40,013	-7.9%
Services Charges-Internal	266	85.3%	168	-36.8%	168	0.0%
Transfers For CIP Positions	9,060	10.3%	12,868	42.0%	13,859	7.7%
TOTAL REVENUE	839,557	5.7%	872,055	3.9%	893,782	2.5%
NON-RECURRING	4,207	2.3%	6,312	50.0%	4,457	-29.4%
RECURRING REVENUE	835,350	5.7%	865,743	3.6%	889,325	2.7%

General Fund Revenue Estimates
(\$000's)

	FY25 Audited Actual	FY26 Approved Budget	FY26 Five-Year Forecast	FY26 Second Quarter	FY27 Proposed Budget	FY26 Percent Growth
Gross Receipts Tax	118,818	122,470	121,997	122,713	125,247	3.3%
GRT-Pen And Int	2,043	2,118	1,783	2,118	2,074	3.7%
GRT-InfraStructure	14,758	15,173	15,153	15,233	15,506	3.2%
GRT-Public Safety	59,409	61,792	61,061	61,549	62,876	3.6%
GRT- Hold Harmless .375%	84,851	88,268	87,415	88,268	90,850	4.0%
State-GRT 1.00%	237,321	244,135	248,146	245,491	249,185	3.4%
State-GRT .225%	53,407	54,940	55,864	55,245	56,098	3.4%
State-GRT 1.225%	288,195	299,076	296,279	299,076	305,283	3.8%
GRT-State--P&I	2,362	1,848	2,062	1,848	1,810	-21.7%
CMP	9,017	8,692	9,183	9,017	9,376	0.0%
ITG	66	66	67	66	69	0.5%
Total GRT	579,519	599,503	595,001	601,549	613,091	3.8%
Property Tax	107,874	111,682	110,894	112,189	115,555	4.0%
Franchise Tax-Telephone	646	763	641	763	759	18.1%
Franchise Tax-Electric	14,990	15,108	15,108	15,108	15,380	0.8%
Franchise Tax-Gas	4,311	4,836	4,324	4,836	4,850	12.2%
Franchise Tax-Cable TV ABQ	3,272	3,574	3,278	3,574	3,581	9.2%
Franchise Tax - Water Auth	10,121	8,838	10,121	10,121	10,627	0.0%
Franchise Tax-Telecom	506	453	480	453	452	-10.4%
Total Franchise	33,845	33,572	33,953	34,855	35,650	3.0%
Other Intergovernmental Assistance	4,780	4,533	4,533	4,700	4,460	-1.7%
Building Permit Revenue	9,454	11,730	10,800	8,611	10,511	-8.9%
Permit Revenue	6,201	5,712	6,387	6,629	7,082	6.9%
Service Charges	26,048	28,838	27,350	29,271	36,275	12.4%
Fines & Penalties	126	99	99	160	61	27.0%
Earnings on Investments	922	2,023	956	500	300	-45.8%
Miscellaneous	13,577	6,331	7,794	7,259	7,548	-46.5%
Transfers From Other Funds	5,064	8,587	8,587	7,307	6,677	44.3%
Payments In Lieu of Taxes	2,599	2,503	2,605	2,533	2,533	-2.6%
IDOH	40,222	43,457	43,457	43,458	40,013	8.0%
Services Charges-Internal	266	155	155	168	168	-36.8%
Transfers For CIP Positions	9,060	14,317	14,317	12,868	13,859	42.0%
TOTAL REVENUE	839,557	873,043	866,887	872,055	893,782	3.9%
NON-RECURRING	4,207	6,312	6,216	6,312	4,457	50.0%
RECURRING REVENUE	835,350	866,731	860,671	865,743	889,325	3.6%

DEPARTMENT BUDGET HIGHLIGHTS

ANIMAL WELFARE

The Animal Welfare Department strives to improve the health and well-being of Albuquerque pets through a variety of programs and initiatives. These initiatives include animal shelters; adoption centers; veterinary clinics; "We Care" Community Pet Services Unit (providing vaccinations, microchipping and free to low cost spay/neuter for those that qualify); a free dog training class with every adoption; Animal Protection Services (public-safety); foster program; a community-cat program; a public information initiative; dog house program; dog tag program; pet food bank; a volunteer program; and AWD's new "Reunite" Microchipping Scanner Program has started training with AFR, APD, and local businesses to help ensure more missing pets find their way home. The Animal Welfare Department also conducts shelter adoption events at the shelter and through the mobile adoption at various offsite locations.

MISSION

To protect and serve the pets and people of Albuquerque by providing Caregiving, Awareness, Resources, Enforcement and Service Excellence "CARES". www.cabq.gov/pets

FISCAL YEAR 2027 HIGHLIGHTS

General Fund – 110

The Animal Welfare Department reduces reliance on external contracts in this budget by increasing internal professional staffing for the care of animals. Additionally, the department is expanding services available to the

public onsite and expanding the reach in the community through the mobile pet adoption unit in addition to the adoption centers.

The proposed FY/27 General Fund budget for Animal Welfare totals \$15.9 million, representing a decrease of \$718 thousand, or 4.3%, from the FY/26 original budget.

The FY/27 proposed budget includes \$210 thousand raises for front line staff, subject to negotiations for union-associated positions, as well as net increases of \$126 thousand for medical, vision, dental, and insurance administration premiums.

Internal service allocations reflect an increase of \$5 thousand for telephone, a decrease of \$31 thousand for network and radio, and a decrease of \$9 thousand for fleet maintenance and fuel. Workers' compensation and tort risk assessments decrease by \$2 thousand.

The FY/27 proposed budget also includes a reduction of \$1.1 million from the elimination of 14 positions, along with a \$690,000 decrease in operating expenses. Of this amount \$350 reflects non-recurring funding from \$600 thousand carried over from FY/26 to continue supporting the Preventative Pet Care Clinic and the Street Cat Hub.

The total full-time FY/27 position count is 145.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1000001-AW-Animal Care Center	16,258	16,666	16,721	16,721	15,948	(718)
1000005-AW-Animal HEART	33	21	21	21	21	0
Total 110 - General Fund	16,291	16,687	16,742	16,742	15,969	(718)
 TOTAL APPROPRIATIONS	 16,291	 16,687	 16,742	 16,742	 15,969	 (718)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	16,291	16,687	16,742	16,742	15,969	(718)
 TOTAL FULL-TIME POSITIONS						
	158	158	158	159	145	(13)

ANIMAL WELFARE

PERFORMANCE MEASURES

Core Services

Core Services aligned with the AWD mission.

➤ CARES=Caregiving, Awareness, Resources, Enforcement & Service Excellence

Caregiving

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Disease prevention: Proactive shelter health protocol	% of companion animals vaccinated upon intake	N/A	84.63%	80%	84%	85%
Shelter animals stay medically healthy	% of animals that get sick while in shelter	N/A	4.60%	<5%	2.26%	<5%
Shelter animals stay behaviorally healthy	% of animals that are euthanized for behavior reasons as measured against live intake	N/A	3.56%	<5%	1.77%	<5%

Awareness

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Disease prevention: Proactive shelter health protocol	% of companion animals vaccinated upon intake	N/A	84.63%	80%	84%	85%
Shelter animals stay medically healthy	% of animals that get sick while in shelter	N/A	4.60%	<5%	2.26%	<5%
Shelter animals stay behaviorally healthy	% of animals that are euthanized for behavior reasons as measured against live intake	N/A	3.56%	<5%	1.77%	<5%

Resources

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Community members have access to resources	Active partners who provide resources to community members and their pets#	N/A	154	85	62	85
Community members have access to resources	We Care Community Pet Services provided to community members' pets	N/A	7,824	10,750	4,006	10,750
Community members have access to resources	Percentage of doghouse requests filled	N/A	85	175	100%	100%
Community members have access to resources	Number of spay/neuter surgeries provided to privately owned pets	N/A	1,194	3,000	1,277	3,000
Community members have access to resources	Free identification tags provided to privately owned pets	N/A	5,354	5,750	3,820	6,000
Community members have access to resources	Percentage of straw bale requests filled	N/A	38%	90%	100%	100%

ANIMAL WELFARE

Enforcement

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Community members comply with the HEART Ordinance	Number of impounded animals that arrive microchipped	N/A	0.18%	>25%	23%	>25%
Community members comply with the HEART Ordinance	Number of impounded animals that arrive spay/neutered	N/A	0.18%	>25%	20%	>25%
AWD responds to animal calls in a timely manner	Average field response time-level 1 calls only	N/A	18 min	<20 min	19min	<18 min

Service Excellence

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
AWD provides excellent care to community members (animal & human)	Number of staff training hours?	N/A	1,003	5 hours per employee, 700 for dept	918	8 hours per employee, 1,250 for dept
AWD provides excellent care to community members (animal & human)	Number of satisfied customers (QR code/survey)	N/A	85%	>85%	79%	>85%

ARTS AND CULTURE

The Department of Arts and Culture is comprised of seven divisions. The Albuquerque Biological Park (BioPark) operates the Zoo, Aquarium, Botanic Gardens, Heritage Farm, Bugarium, and Tingley Beach. The Albuquerque Museum protects and displays the artwork and historical items of the middle Rio Grande valley and brings world renowned traveling exhibits to the City.

The City has a public-private partnership with Explora Science Center that provides interactive displays to educate and intrigue all ages in science, art, culture, and technology. The Anderson/Abruzzo International Balloon Museum celebrates and shares the history, science and art of lighter-than-air flight.

The Public Library of Albuquerque and Bernalillo County provides reading and research materials as well as access to electronically transferred information through 19 locations. The Community Events division operates the KiMo Theatre, the South Broadway Cultural Center, and the Route 66 Visitors Center, providing art exhibitions, performance spaces, and community activity hubs.

The Community Events division also facilitates Special Event Permitting, the Old Town Portal Vendor Program, and organizes large and small outdoor themed events and multi-cultural gatherings throughout the City including the Old Town Gazebo and the Rt.66 Centennial themed events.

The Public Art Enhancement Program manages the 1% for Art Program and the Urban Enhancement Trust Fund program. Strategic Support provides central services to the divisions and includes the Media Resources/One Albuquerque Media team that manages the public access channels (GOV-TV, Public Access, and Local Origination) along with video streaming dissemination, and Public Access 519 Studio.

MISSION

To enhance the quality of life in the City by celebrating Albuquerque's unique history and culture, and providing services, entertainment, programs, and collections that promote literacy, economic vitality and learning in state-of-the-art facilities that enrich city life and increase tourism to Albuquerque.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund – 110

The Department of Arts and Culture FY/27 proposed General Fund budget re-prioritized to ensure core quality-of-life services such as the libraries, museums, biopark and zoo as well as key community events.

The FY/27 proposed General Fund budget totals \$53.8 million, a \$48 thousand or a 0.1%, increase from the FY/26 original budget.

Adjustments to personnel include \$664 thousand for frontline employee raises, subject to negotiations for positions associated with a union. An additional \$304 thousand is included for medical and dental and \$41 thousand for insurance administration. Basic life (BLIF) decreases by \$8 thousand. The budget is reduced by \$688 thousand due to the cut of eight vacant full-time positions.

Technical adjustments for internal services allocations include an increase of \$35 thousand for telephone, \$3 thousand for fleet maintenance and fuel, and \$59 thousand for radio. Network decreases \$467 thousand and risk assessments related to workers compensation and tort decreases \$374 thousand.

The budget proposal maintains several cost-neutral reallocations of funding to the personnel category from the operating category to accommodate FY/26 mid-year position creations and reclassifications going forward. This includes \$79 thousand for the creation of an events supervisor position as well as reclasses that resulted in cost-neutral adjustments of \$11 thousand for an assistant curator, and \$27 thousand for a library services supervisor.

The FY/27 proposed budget focuses on quality-of-life experiences such as the zoo, library, museums, and community events by increasing funding by a total of \$134 thousand as well as adding a total of \$1.9 million in non-recurring sponsored events and initiatives which consists of \$1.2 million in sponsored initiatives, \$450 thousand for library IT maintenance and support, and \$250 thousand for BioPark dietary and pharmaceutical supplies. In addition, \$90 thousand is included for the Rt.66 Centennial Hispanic Heritage Celebration.

The FY/27 proposed full-time position count is 407.

Cultural and Recreational Projects Fund – 225

The Culture and Recreation Projects Fund includes appropriations of \$330 thousand designated for City libraries, museums, and community events.

Albuquerque Biological Park Projects Fund - 235

The Albuquerque Biological Park Projects Fund includes appropriations of \$2.5 million earmarked for BioPark activities.

Operating Grants Fund - 265

Operating grants, appropriated in separate legislation, are estimated at \$100 thousand from the State Grant-in-Aid program for the public libraries.

ARTS AND CULTURE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2300001-CS-Strategic Support	2,273	2,044	2,052	2,040	2,155	111
2300002-CS-Community Events	5,353	5,473	5,478	5,349	3,683	(1,790)
2300003-CS-Museum	4,104	4,368	4,380	4,380	4,369	1
2300004-CS-Public Library	16,794	16,841	16,902	16,925	17,890	1,049
2300006-CS-Biological Park	18,997	18,568	18,628	19,087	19,617	1,049
2300007-CS-CIP Bio Park	75	653	656	156	673	20
2300008-CS-Explora	1,801	1,789	1,789	1,789	1,539	(250)
2300010-CS-Museum-Balloon	1,837	2,093	2,099	2,141	1,898	(195)
2300011-CS-Public Arts Urban Enhancem	850	773	776	757	727	(46)
2300012-CS-CABQ Media	1,213	1,134	1,137	1,272	1,233	99
Total 110 - General Fund	53,298	53,736	53,897	53,897	53,784	48
<u>225 - Cultural And Recreational Proj Fund</u>						
2300020-Project Program (225) - Cultural Svcs	239	330	330	330	330	0
Total 225 - Cultural And Recreational Proj Fund	239	330	330	330	330	0
<u>235 - Albuquerque Bio Park Fund</u>						
2300021-Project Program (235) - Cultural Svcs	3,355	2,500	2,500	2,500	2,500	0
Total 235 - Albuquerque Bio Park Fund	3,355	2,500	2,500	2,500	2,500	0
<u>265 - Operating Grants Fund</u>						
2300022-Project Program (265) - Cultural Svcs	787	118	118	118	100	(18)
Total 265 - Operating Grants Fund	787	118	118	118	100	(18)
TOTAL APPROPRIATIONS	57,678	56,684	56,845	56,845	56,714	30
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	57,678	56,684	56,845	56,845	56,714	30
TOTAL FULL-TIME POSITIONS	415	413	413	415	407	(6)

ARTS AND CULTURE

CULTURAL AND RECREATIONAL PROJ FUND 225 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	0	330	330	330	330	0
Total Intergovernmental Revenues	481	0	0	0	0	0
TOTAL REVENUES	481	330	330	330	330	0
BEGINNING FUND BALANCE	557	800	800	800	800	0
TOTAL RESOURCES	1,038	1,130	1,130	1,130	1,130	0
APPROPRIATIONS:						
Total Operating Appropriations	239	330	330	330	330	0
TOTAL APPROPRIATIONS	239	330	330	330	330	0
FUND BALANCE PER ACFR	800	800	800	800	800	0
ADJUSTMENTS TO FUND BALANCE	(14)	(6)	(6)	(14)	(14)	(8)
AVAILABLE FUND BALANCE	785	794	794	785	785	(8)

ALBUQUERQUE BIO PARK FUND 235 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	0	2,500	2,500	2,500	2,500	0
Total Intergovernmental Revenues	2,944	0	0	0	0	0
TOTAL REVENUES	2,944	2,500	2,500	2,500	2,500	0
BEGINNING FUND BALANCE	1,060	650	650	650	650	0
TOTAL RESOURCES	4,004	3,150	3,150	3,150	3,150	0
APPROPRIATIONS:						
Total Transfers to Other Funds	400	0	0	0	0	0
Total Operating Appropriations	2,955	2,500	2,500	2,500	2,500	0
TOTAL APPROPRIATIONS	3,355	2,500	2,500	2,500	2,500	0
FUND BALANCE PER ACFR	650	650	650	650	650	0
ADJUSTMENTS TO FUND BALANCE	(37)	(9)	(9)	(37)	(37)	(28)
AVAILABLE FUND BALANCE	613	641	641	613	613	(28)

ARTS AND CULTURE

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# of City-owned arts & cultural properties	36	36	39	36	36
# of public boards and commissions	8	9	9	9	9
# of plant species at the BioPark	405	405	405	445	450
# of animal species at the BioPark	515	515	515	516	517
# of acres at the BioPark	150	150	150	151	151
# of objects cared for by the Albuquerque Museum	215,283	216,599	217,283	216,977	217,477
# of objects cared for by the Balloon Museum	41,514	59,390	65,000	59,600	60,100
# of objects in Public Art Collection	1,680	1,600	1,760	1,625	1,672
# of square feet of free public Library space	364,339	364,339	364,339	364,339	364,339
# of books & other objects in the Library buildings	859,896	841,676	863,000	798,953	800,000
# of Old Town portal vendors	31	33	35	33	35

PERFORMANCE MEASURES

CORE SERVICES

Arts and Culture provides seven core services:

- BioPark
- Libraries
- Community Events
- Albuquerque Museum
- Balloon Museum
- Public Art Urban Enhancement
- CABQ Media

The performance measures in the tables below capture Arts and Culture's ability to perform these services at a high level.

BioPark

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Attendance	Annual attendance at the BioPark	1,350,000	1,166,263	1,180,000	571,527	1,170,000
	% of visitors from Albuquerque Metro Area	55%	64%	60%	69%	65%
Accessibility	# of individuals served through access programs	75,600	114,034	80,000	49,649	95,000
	% of signs presented in dual language	90%	92%	92%	93%	94%
Conservation	# of conservation partnership/ programs	35	35	39	36	36
	# of community members engaged in BioPark conservation efforts	2,100	2,100	2,100	900	2,200
	# of AZA species survival plan programs	107	108	106	110	110
Community Engagement	# of on-site education programs	900	1,681	1,300	900	1,690
	# of off-site education programs	105	154	105	46	125
	# of individuals served through education programs	325,000	355,570	400,000	144,741	400,000
	# of community events	14	14	16	10	14
	Attendance at community events	35,000	27,014	35,000	15,459	30,000
	# of volunteer hours	26,250	22,446	26,900	10,887	24,000

ARTS AND CULTURE

Libraries

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Enriching and Diverse Collection	# of library visits	1,636,303	1,667,534	1,600,000	871,550	1,600,000
	# cardholders (as a % of Bernalillo County population)	0.48	0.51	0.5	0.53	0.5
	# of items borrowed	3,898,177	4,118,329	3,700,000	2,026,344	3,900,000
	# of library items borrowed per cardholder	14	12	10	6	10
	# of items added to library collections	65,158	55,259	65,000	22,441	65,000
Community Engagement	# of bookings of library spaces	7,494	7,416	7,000	3,037	7,000
	# of community members using group spaces in the library	53,921	57,420	48,000	24,751	48,000
	# people attending all library programs and events	148,047	81,977	150,000	63,367	120,000
	# of volunteer hours	9,489	9,708	8,000	4,485	8,500
	# of residents engaged through library outreach	11,711	10,309	13,000	10,073	13,000
Accessibility of Resources	# of downloads of library digital materials	1,879,452	2,073,342	1,600,000	2,026,344	1,800,000
	# library website visits	7,346,742	7,668,638	7,500,000	3,752,005	7,500,000
	# of people viewing online programs	230	19,218	3,500	3,984	3,500
Education	# total information questions	739,659	679,093	600,000	358,678	600,000
	# computer sessions	147,605	227,909	160,000	109,970	180,000
	# people (children & families) enrolled in Summer Reading	14,702	13,492	14,500	0	14,000

Community Events

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Events are well-attended	Attendance at events planned by A&C	175,632	176,000	190,000	179,585	200,000
	# of events planned by A&C	62	60	60	39	60
Venues are high quality	Attendance at events hosted at A&C facilities	26,481*	31,026	30,000	14,433	40,000
	# of events hosted at A&C facilities (Kimo Theater, South Broadway, Gazebo, Railyards*, and Rt66 Center)	147*	180	120	117	200
Events are Inclusive, Culturally Relevant, and Support the Creative Economy	# of local artists, artisans, food service businesses, and musicians hired for events planned by A&C	1,100	1,341	1,200	744	1,200
Community-planned Events are Safe	# of special events permits issued	209	208	200	132	200

*Railyards moved to General Services Department on July 1, 2024

Albuquerque Museum

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Enriching and Diverse Programming	Annual attendance at the Albuquerque Museum	116,160	111,573	105,000	68,033	105,000
	% of visitors from Albuquerque Metro area	59%	63%	61%	58%	60%
	Attendance for special events, performances, programs	23,975	27,833	23,000	17,538	24,000
Preservation	# of improved housings provided for objects	290	956	1,500	473	500
	# of objects added to the collection	989	1,316	1,000	378	500
	# of oral histories captured	5	2	4	1	4
Education	# of students visiting in school groups	8,925	8,364	7,000	3,961	7,500
	# of instructional hours provided for workshops in art and history	520	455	550	198	500
	# of educational connections through provision of virtual resources	69	66	56	31	60
Accessibility of Resources	# of individuals accessing virtual resources	5,345	4,497	4,000	7,540	6,000

ARTS AND CULTURE

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
	# of objects prepared for e-Museum	4,938	5,125	2,000	2,117	2,000
	# of service requests to photo archives	2,970	4,755	2,500	4,895	2,500
	% of labels presented in dual language	82%	96%	95%	97%	97%
	# of individuals served through access programs	85	94	60	112	90

Balloon Museum

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Enriching and Diverse Programming	Attendance at the Balloon Museum (*Reflects closure for roof construction for March, April, & May 2023)	88,834	87,455	90,000	58,222	90,000
	% of visitors from Albuquerque Metro Area	31%	31%	30%	27%	30%
	Attendance at special events/rentals	27,303	22,768	30,000	12,694	20,000
Preservation	# of improved housings provided for objects	218**	2,461	200	1,000	200
	# of objects added to the collection	1,797	1,357	1,500	339	1,000
	# of oral histories captured	12	10	9	1	5
Education	Attendance at educational events (camps, story time, field trips, Balloon Fiesta special events, etc.)	8,719	11,722	9,000	5,832	12,000
	# of volunteer hours	3,106	4,346	3,500	2,692	5,000
	# of creative community partners	41	34	45	31	45
Accessibility of Resources	# of individuals served through access programs	1,528	1,247	2,000	892	1,300
	% of signs presented in dual language	93%	93%	93%	94%	94%

*Reflects closure for roof construction for March, April, & May 2023

**FY/24 and future measurement reflects # of new housings, not total # of housed objects

Public Art Urban Enhancement

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Investments in the Local Creative Economy	# of applicants (organizations and artists)	760	172	250	960	176
	# of project awards (organizations and artists)	94	118	100	84	78
	\$ value of awards	938,800	767,600	500,000	534,809	886,100
	# of temporary artworks approved	1	26	5	4	18
	# of partnership w/ arts and cultural projects	47	47	50	18	48
Preservation	# of public artworks completed	130	20	40	25	47
	\$ value of public artworks completed	250,350	229,000	530,000	462,099	600,000
	# of public artworks conserved	50	74	50	25	50
	\$ value of public art conserved	530,630	230,000	500,000	103,000	500,000
	# of Veterans Memorials preserved	5	7	5	5	5
Education	# of artists/art orgs receiving technical training	241	163	300	54	68
Community Engagement	# of education/outreach activities for the division	112	26	50	27	50
Accessibility	# of visual artists participating in all satellite galleries	180	129	75	101	130
	# of exhibitions open to the public	11	5	9	5	11
	# of venues where art is displayed	10	4	2	3	4

ARTS AND CULTURE

CABQ Media

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Enriching and Diverse Programming	# of reach across MRT managed social media platforms	2,825,000	2,637,410	3,400,000	1,617,355	3,500,000
	# of earned media opportunities secured	284	220	234	90	250
	# of hours of original content produced for GOV-TV	490	500	436	237	475
Community Engagement	# of events posted to ABQtodo.com	6,900	3,055	4,000	1,054	4,200
	# of page views on ABQtodo.com	114,000	123,253	153,400	120,194	165,000
	# of users of 519 public access studio	1,578	1,420	1,190	632	1,200
Accessibility of Content Created	# of hours of original content produced for public access, local origination, and education channels	2,754	2,820	2,800	1,230	2,900
	# of new hours of streaming or on-demand programming	160	350	280	160	300
	# of hours of closed-captioned programming	229	269	274	110	300

AVIATION

The Aviation Department operates two municipal airports: The Albuquerque International Sunport (Sunport), which covers approximately 2,200 acres on Albuquerque's east side; and Double Eagle II (DE II) Reliever Airport, which covers approximately 4,500 acres on Albuquerque's west side.

The Albuquerque International Sunport, known for its distinct southwestern architecture and cultural décor, is New Mexico's largest commercial airport, welcoming over 5 million passengers each year. The Sunport boasts a world-class art collection, unique amenities, New Mexican cuisine, and many local artisanal gifts. Served by 8 major carriers, the Sunport offers non-stop service between Albuquerque and more than 32 destinations, all with worldwide connectivity. The Albuquerque International Sunport is the Gateway of New Mexico. The Sunport is more than just an airport – it is a cultural gateway that welcomes tourists from all over the world. It is home to distinctive architecture, outstanding collections of southwestern art, delicious local cuisine, and distinctive gift shops, with many amenities to offer passengers and visitors.

The Sunport is owned and operated by the City of Albuquerque and is committed to providing a safe, clean, and passenger-friendly facility for business and leisure travelers alike. In support of this commitment, the City is investing in the transformation of its airport assets into catalytic economic drivers, including intermodal integration with the rail spur, Double Eagle II Airport, and a range of commercial development opportunities.

DE II is an active general aviation facility on Albuquerque's west side. There are approximately 240 based aircraft and 120,000 annual operations comprising training military, air ambulance, charter, private and corporate flights. The airport sits at an elevation of 5,834 feet above sea level and is located approximately eight miles north of Interstate 40 at the top of Nine Mile Hill on Albuquerque's West Mesa.

MISSION

To provide a safe, authentic, and exceptional New Mexico experience that connects families, businesses, and cultures.

FISCAL YEAR 2027 HIGHLIGHTS

Aviation Operating Fund – 611

The Aviation proposed FY/27 operating budget advances the utilization of airport assets for catalytic economic development and continues the enhancement of the castor and resident experience.

The proposed FY/27 operating budget for the City's two airports, including transfers for capital and debt service, is \$85.3 million, representing a decrease of 29.5% from the FY/26 original budget of \$121 million. This reduction is primarily attributable to the removal of a one-time, non-recurring land acquisition of \$29.3 million, as well as a \$14 million decrease in capital transfers to Fund 653.

The FY/27 budget includes a \$519 thousand increase for frontline employee raises, subject to negotiations for union positions. An additional \$261 thousand is included for medical, dental, and insurance administration

Additional cost increases include \$103 thousand for telephone services, \$17 thousand for fleet, \$53 thousand for network and radio services, and \$114 thousand for indirect overhead allocations, along with a \$600 thousand decrease in workers' compensation costs.

The budget also proposes an \$8.4 million increase. Of this amount, \$7.7 million is allocated to operating costs, including repairs and maintenance, security contracts, concessions, professional services, increased utility costs and city support services. One-time costs total \$2.5 million for the purchase of an EAMS system. Personnel costs include \$728 thousand to fund seven new positions. As a result, total personnel increase to 313 FTEs in FY/27.

FY/27 proposed enterprise revenues total \$88.1 million, representing an 18.3% increase over the FY/26 original budget of \$74.4 million.

Aviation Debt Service Fund - 615

All debt has been paid in the Aviation Debt Service Fund, therefore no transfer from the enterprise fund is required in FY/27.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
611 - Aviation Operating Fund						
1100001-AV-Mgt and Prof Support	8,272	12,158	12,158	12,158	14,835	2,677
1100002-AV-Trsf Cap and Deferred Maint	31,000	60,330	60,330	60,330	17,000	(43,330)
1100004-AV-Trsf to General Fund	5,224	7,020	7,020	7,020	7,383	363
1100006-AV-Ops, Maint and Security	28,254	33,721	33,721	33,721	37,932	4,211
1100007-AV-Trsf to CIP Fund 305	0	0	0	0	0	0
1100008-AV-Public Safety	7,031	7,733	7,733	7,733	8,134	401

AVIATION

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
Total 611 - Aviation Operating Fund	79,781	120,962	120,962	120,962	85,284	(35,678)
615 - Aviation Debt Svc Fund						
1100003-AV-Debt Svc	1,540	0	0	0	0	0
Total 615 - Aviation Debt Svc Fund	1,540	0	0	0	0	0
TOTAL APPROPRIATIONS	81,321	120,962	120,962	120,962	85,284	(35,678)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	81,321	120,962	120,962	120,962	85,284	(35,678)
TOTAL FULL-TIME POSITIONS	300	306	306	306	313	7

AVIATION OPERATING FUND 611 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Enterprise Revenues	70,143	72,641	72,641	73,501	86,531	13,890
Total Miscellaneous	5,132	1,800	1,800	1,644	1,550	(250)
TOTAL REVENUES	75,276	74,441	74,441	75,145	88,081	13,640
BEGINNING WORKING CAPITAL BALANCE	78,249	73,027	73,027	73,027	26,760	(46,267)
TOTAL RESOURCES	153,524	147,468	147,468	148,172	114,841	(32,627)
APPROPRIATIONS:						
Total Operating Appropriations	43,557	53,612	53,612	53,612	60,901	7,289
Total Transfers to Other Funds	36,224	67,350	67,350	67,350	24,383	(42,967)
TOTAL APPROPRIATIONS	79,781	120,962	120,962	120,962	85,284	(35,678)
ADJUSTMENTS TO WORKING CAPITAL	(716)	(450)	(450)	(450)	(650)	(200)
ENDING WORKING CAPITAL BALANCE	73,027	26,056	26,056	26,760	28,907	2,851

AVIATION

AVIATION DEBT SVC FUND 615 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Enterprise Revenues	524	939	939	939	939	0
Total Miscellaneous	60	0	0	25	0	0
TOTAL REVENUES	584	939	939	964	939	0
BEGINNING FUND BALANCE	2,456	1,501	1,501	1,501	2,465	964
TOTAL RESOURCES	3,041	2,440	2,440	2,465	3,404	964
APPROPRIATIONS:						
Total Operating Appropriations	1,540	0	0	0	0	0
TOTAL APPROPRIATIONS	1,540	0	0	0	0	0
FUND BALANCE PER ACFR	1,501	2,440	2,440	2,465	3,404	964
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	1,501	2,440	2,440	2,465	3,404	964

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# of travelers	5.4M	5.5M	5.3M	2.9M	5.3M
Statement of Value for Aviation Facilities (in millions)	\$544	\$482	\$552	N/A ¹	\$500
Facility area maintained (million sq. ft)	550K	550K	550K	550K	550K

PERFORMANCE MEASURES

CORE SERVICES

The Aviation Department provides three core services:

- Sustain and Improve Facilities and Infrastructure
- Facilitate Business Activity and Passenger Experience
- Foster a Safe and Secure Environment

The performance measures in the tables below capture Aviation's ability to perform these services at a high level.

AVIATION

Sustain and Improve Facilities and Infrastructure

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Airfield is in excellent condition	FAA Part 139 Inspection	Passed	Passed	Passed	N/A ²	Passed
Facilities are maintained to the highest quality	Square footage maintained per facility maintenance staff person (000's)	30,555	27,500	14,000	25,000	14,000
	% of preventive maintenance completed on schedule	80%	80%	90%	80%	90%
	% of facility maintenance staff time spent on proactive maintenance activities	80%	80%	80%	80%	80%
	Custodial expenditures per square foot	\$7.00	\$7.30	\$7.30	\$7.50	\$7.30
Facilities are accessible to all communities	% of customers indicating they are "highly satisfied" with facility accessibility questions included in Wi-Fi access surveys	77%	93%	80%	90%	80%

Facilitate Business Activity and Passenger Experience

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Passengers have a positive airport experience	Customer Satisfaction Ranking for Mid-Sized Airports, by J.D. Power***	12	14	Top 10	N/A ³	Top 10
	% of customers indicating they are "highly satisfied" with various aspects of the airport experience included in Wi-Fi access surveys	85%	97%	80%	92%	85%
Aviation has strong relationships with stakeholders	% of invited stakeholders attending stakeholder meetings***	85%	80%	90%	80%	90%
Vendors are compliant with their contracts	% of issues identified during walk-through inspections that comply within allotted time	80%	80%	75%	75%	75%
The airport is financially self-sufficient	% of expenditures covered by revenue	1.7	1.76	1	1.89	1
The airport has a profound economic impact	\$ of estimated economic impact	\$2 Billion	\$2 Billion	\$2 Billion	\$1Billion	\$2 Billion

*Annual report is released in September of each year for the period covering August-July of each year. Mid-year reports are not available for this measure.

Foster a Safe and Secure Environment

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
The system is prepared to handle incidents and emergencies	# of drills completed	2	2	2	2	2
	# of emergency situation plans in place	4	4	4	4	4
Calls for service are answered and referred quickly	% of calls answered within 30 seconds	92%	93%	90%	92%	90%
The airport is compliant with federal regulations	# of FAA audit findings	2	3	4	N/A ⁴	3

1. Mid-year is not available at this time

2. The inspection is scheduled in February

3. JD Power report is not available at this time

4. The inspection is scheduled in February

CHIEF ADMINISTRATIVE OFFICE

The Department of the Chief Administrative Office supports the Mayor of the City of Albuquerque and general city functions. The Chief Administrative Officer (CAO) is appointed by the Mayor with the consent of the City Council to provide day-to-day management of the City. Together, the Mayor and CAO provide the leadership and direction to execute policies of the Mayor and those legislated by the City Council. The department oversees the provision of municipal goods, services, facilities, and infrastructure required of a modern city.

FISCAL YEAR 2027 HIGHLIGHTS

The proposed FY/27 General Fund budget for the Department of the Chief Administrative Office is \$5.9 million, a decrease of 14.3%, or \$989 thousand from the FY/26 original budget.

The reorganization of personnel from various City Departments moves fourteen full-time positions to the

Chief Administrative Office. This will significantly enhance transparency by aligning staff in the proper reporting organization.

Technical adjustments in FY/27 includes \$19 thousand in funding for an increase to medical and dental and \$7 thousand for insurance administration. Basic life (BLIF) incurred a minimal decrease.

Internal service costs associated with telephone, network, and fleet have an \$11 thousand net increase, whereas risk assessments related to workers compensation and tort decrease by \$4 thousand.

Operations were streamlined by cuts to contracts resulting in a 37.4% decrease or \$217 thousand reduction in the contractual services budget.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
3900001-CA-Chief Admin Office Program	5,814	6,918	6,935	6,720	5,929	(989)
Total 110 - General Fund	5,814	6,918	6,935	6,720	5,929	(989)
265 - Operating Grants Fund						
3900011-Project Program (265) - CAO	50	0	0	0	0	0
Total 265 - Operating Grants Fund	50	0	0	0	0	0
TOTAL APPROPRIATIONS	5,864	6,918	6,935	6,720	5,929	(989)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	5,864	6,918	6,935	6,720	5,929	(989)
TOTAL FULL-TIME POSITIONS	18	23	23	23	37	14

CITY SUPPORT

City Support functions as a division of the City government that operates as a virtual department consisting of a number of diverse, city-wide, financial programs. Although the department maintains appropriations in the General Fund for debt service payments, salaries and benefits for the early retirement program, and city-match funds for operating grants, it does not have a director or positions.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The proposed FY/27 General Fund budget for City Support is \$34.9 million, a 20.7% decrease from the FY/26 original budget of \$44.04 million. It includes a \$2.4 million decrease in GRT administration fees due to the State, a net increase of \$87 thousand for contractual and professional services and dues and memberships. Transfers to the Sales Tax Refunding Debt Service Fund decrease by \$588 thousand, and the adjustment for Open

and Ethical Elections increases by \$5 thousand. Early retirement increased by \$1.8 million. Transfers to the Operating Grants Fund decrease by \$8 million.

Sales Tax Refunding Debt Service Fund – 405

The FY/27 proposed funding for the Sales Tax Refunding Debt Service Fund is \$27.9 million. Debt service requirements decrease the budget 5.1% from the FY/26 original budget of \$29.3 million.

General Obligation Bond Debt Service Fund – 415

The proposed budget for the FY/27 General Obligation Bond Debt Service Fund is \$97.8 million. The 0.3% increase from FY/26 reflects adjustments to principal, interest, and fiscal agent fees.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
7700003-CI-Joint Comm on Intergovt	240	252	252	252	327	75
7700004-CI-Dues and Memberships	522	524	524	532	536	12
7700010-CI-Early Retirement Program	10,138	5,198	5,198	9,238	7,000	1,802
7700011-CI-GF Trsf to Op Grants Fund	14,789	12,000	12,000	12,000	4,000	(8,000)
7700012-CI-GF Trsf to Sales Tax Fund	14,973	15,061	15,061	15,061	14,473	(588)
7700014-CI-GF Trsf to Solid Waste Ops	711	711	711	711	711	0
7700015-CI-Trsf to Veh/Comp Replace	500	500	500	500	500	0
7700018-CI-GF Transfer to CIP Fund	1,000	1,000	1,000	1,000	1,000	0
7700019-CI-GF Trfr to Lodge/Hospitality	0	0	0	0	0	0
7700021-CI-Open & Ethical Elections	845	870	870	870	875	5
7700030-CI-GRT Administration Fee	6,888	7,920	7,920	7,920	5,479	(2,441)
7700031-CI-GF Trsf to Risk Mgmt Fund	0	0	0	0	0	0
Total 110 - General Fund	50,606	44,036	44,036	48,084	34,901	(9,135)
<u>405 - Sales Tax Refunding Debt Svc Fund</u>						
7700009-CI-Sales Tax Debt Svc	30,262	29,349	29,349	29,349	27,863	(1,486)
Total 405 - Sales Tax Refunding Debt Svc Fund	30,262	29,349	29,349	29,349	27,863	(1,486)
<u>415 - GO Bond Int And Sinking Fund</u>						
7700008-CI-GO Bond Debt Svc	67,816	97,460	97,460	99,300	97,775	315
Total 415 - GO Bond Int And Sinking Fund	67,816	97,460	97,460	99,300	97,775	315
TOTAL APPROPRIATIONS	148,683	170,845	170,845	176,734	160,539	(10,306)
Intradepartmental Adjustments	14,973	15,061	15,061	15,061	14,473	(588)
NET APPROPRIATIONS	133,710	155,784	155,784	161,673	146,066	(9,718)

CITY SUPPORT

SALES TAX REFUNDING DEBT SVC FUND 405 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	30,876	28,209	28,209	28,209	28,463	254
Total Miscellaneous	588	583	583	615	545	(38)
Total Taxes	2,414	0	0	0	0	0
TOTAL REVENUES	33,878	28,792	28,792	28,824	29,008	216
BEGINNING FUND BALANCE	15,474	19,091	19,091	19,091	18,565	(525)
TOTAL RESOURCES	49,352	47,883	47,883	47,914	47,573	(309)
APPROPRIATIONS:						
Total Operating Appropriations	30,262	29,349	29,349	29,349	27,863	(1,486)
TOTAL APPROPRIATIONS	30,262	29,349	29,349	29,349	27,863	(1,486)
FUND BALANCE PER ACFR	19,091	18,534	18,534	18,565	19,710	1,177
ADJUSTMENTS TO FUND BALANCE	(17,073)	(17,027)	(17,027)	(17,027)	(18,755)	(1,728)
AVAILABLE FUND BALANCE	2,018	1,507	1,507	1,538	955	(552)

GO BOND INT AND SINKING FUND 415 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	2,522	1,247	1,247	1,402	377	(870)
Total Taxes	91,494	83,373	83,373	83,308	85,391	2,018
TOTAL REVENUES	94,015	84,620	84,620	84,710	85,768	1,148
BEGINNING FUND BALANCE	92,336	118,536	118,536	118,536	103,946	(14,590)
TOTAL RESOURCES	186,351	203,156	203,156	203,246	189,714	(13,442)
APPROPRIATIONS:						
Total Operating Appropriations	67,816	97,460	97,460	99,300	97,775	315
TOTAL APPROPRIATIONS	67,816	97,460	97,460	99,300	97,775	315
FUND BALANCE PER ACFR	118,536	105,696	105,696	103,946	91,939	(13,757)
ADJUSTMENTS TO FUND BALANCE	(49,244)	(80,040)	(80,040)	(80,040)	(53,776)	26,264
AVAILABLE FUND BALANCE	69,292	25,656	25,656	23,906	38,163	12,507

CIVILIAN POLICE OVERSIGHT AGENCY

The Civilian Police Oversight Agency (CPOA) receives and investigates complaints and compliments about the Albuquerque Police Department (APD) from community members. The CPOA also reviews APD practices and policies in order to make policy recommendations to the Chief of Police, the Mayor and City Council. City Ordinance mandates that the CPOA function as independently as possible from City Administration and City Council in order to carry out the Agency's mission free of any perceived or actual bias. The CPOA seeks to foster and perpetuate policing policies and practices that effectively maintain social order and which at the same time foster mutual trust and cooperation between police and community members.

MISSION

To provide a means for receiving complaints and compliments about Albuquerque Police Department (APD) employees; to conduct prompt, impartial, and fair investigation of all complaints from the community against APD; and to provide for community participation in setting and reviewing APD policies, practices, and procedures.

FISCAL YEAR 2027 HIGHLIGHTS

City administration does not oversee Civilian Police Oversight Agency. Therefore, the Mayor's proposed budget for Civilian Police Oversight Agency does not impose the same cost cutting measures as the departments under his purview.

The proposed FY/27 General Fund budget is \$3.1 million, an increase of 2.7%, or \$81 thousand, above the FY/26 original budget. The budget contains funding of \$45 thousand for front line staff raises, subject to negotiations for positions associated with a union.

Personnel adjustments in FY/27 include a net increase of \$18 thousand for medical and dental, basic life (BLIF), and insurance administration.

Additional technical adjustments related to internal service to include communication, network, and risk increased by \$2 thousand.

The proposed budget includes one-time funding of \$45 thousand to support costs related to CPC branding materials, as well as mediation and translation services.

The proposed FY/27 budget full-time count is 21.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1500001-CP-Civilian Police OS Agency	2,074	3,043	3,053	3,043	3,124	81
Total 110 - General Fund	2,074	3,043	3,053	3,043	3,124	81
 TOTAL APPROPRIATIONS	 2,074	 3,043	 3,053	 3,043	 3,124	 81
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	2,074	3,043	3,053	3,043	3,124	81
 TOTAL FULL-TIME POSITIONS						
	21	21	21	21	21	0

COMMUNITY SAFETY

The Albuquerque Community Safety Department (ACS) dispatches first responders to 911 calls with or without other first responders from the police and fire departments. ACS responders may have backgrounds as social workers, peer-to-peer support, clinicians, counselors, or in similar fields. It is a first-of-its-kind cabinet-level department responding to calls on inebriation, homelessness, addiction, and mental health. It works alongside APD and AFR as a third option for 911 dispatch. It was created from a unique, Albuquerque idea based on programs the City developed and tested with the community.

MISSION

To create a new model for community safety through a first-of-its-kind cabinet-level department that will respond to calls and do outreach for inebriation, homelessness, addiction, and other issues that do not require police or EMT response.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

Albuquerque Community Safety achieved a significant increase in departmental investment in FY/27, doubling staffing for Street Outreach and field response.

The proposed FY/27 General Fund budget for Community Safety is \$19.8 million, representing an increase of \$1.9 million, or 10.5%, from the FY/26 original budget. The FY/27 budget includes \$261 thousand for frontline employee raises, subject to negotiations for union

positions, as well as net increases of \$114 thousand for medical and dental, insurance administration and basic life.

Other technical adjustments include an \$11 thousand increase for telephone, a \$9 thousand increase for fleet maintenance and fuel, a \$58 thousand net increase for network and radio, and a \$38 thousand increase for risk assessments related to workers compensation and tort.

The FY/27 proposed budget includes a reduction of \$101 thousand by eliminating a Program Specialist position and a decrease of \$559 thousand in contractual and professional services. These reductions are partially offset by an increase in operating costs of \$330 thousand for violence intervention services and \$500 thousand for voucher programs. Shifting contractual services expenses for Clean Cities to the Solid Waste Department, Albuquerque Community Safety will be able to use the savings to expand the Field Response Program by adding 15 new positions.

There are 146 full-time General Fund positions.

Operating Grants Fund – 265

Operating grants for FY/27 are estimated at \$1.3 million including a federal grant appropriated through separate legislation. The primary use of the grant is for School-Based Violence Intervention Program (SBVIP). SBVIP currently includes ten grant-funded positions, including two added mid-year in FY/26.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
1400001-CM-Administrative Support Program						
1410000 - CM-Administrative Support	4,729	4,150	4,160	4,160	5,789	1,639
1411000 - CM-Organizational Growth	442	464	466	466	4	(460)
1412000 - CM-Public Outreach & Performan	412	279	282	282	122	(157)
Total CM-Administrative Support Program	5,583	4,893	4,908	4,908	5,915	1,022
1400002-CM-Field Response Program						
1420000 - CM-Mental&Behavioral Response	7,651	8,146	8,180	8,180	11,808	3,661
1421000 - CM-Community Response	964	1,505	1,513	1,513	247	(1,258)
1422000 - CM-CORA	427	576	579	579	5	(571)
Total CM-Field Response Program	9,042	10,227	10,271	10,271	12,059	1,832
1400003-CM-Special Operations						
1430000 - CM-Special Operations	2,535	2,814	2,818	2,818	1,845	(969)
Total CM-Special Operations	2,535	2,814	2,818	2,818	1,845	(969)
Total 110 - General Fund	17,160	17,934	17,997	17,997	19,819	1,885

COMMUNITY SAFETY

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
265 - Operating Grants Fund						
1400265-Project Program (265) - Community Safety						
14PR265 - Project Funds (265) - Community Safety	1,293	5,549	5,549	5,549	1,289	(4,260)
Total Project Program (265) - Community Safety	1,293	5,549	5,549	5,549	1,289	(4,260)
Total 265 - Operating Grants Fund	1,293	5,549	5,549	5,549	1,289	(4,260)
TOTAL APPROPRIATIONS	18,453	23,483	23,546	23,546	21,108	(2,375)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	18,453	23,483	23,546	23,546	21,108	(2,375)
TOTAL FULL-TIME POSITIONS	136	140	140	142	156	16

PERFORMANCE MEASURES

CORE SERVICES

The Albuquerque Community Safety Department will provide two core services:

- Safety intervention
- Prevention & Outreach

The performance measures in the following tables capture ACS's ability to perform these services at a high level.

Safety Intervention

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Diversion	# total calls for service	36,094	46,918	55,000	26,634	60,000
	# calls diverted from police intervention	31,754	35,805	40,000	19,275	44,000
	# transports to non-hospital providers	1,265	5,930	2,500	3,177	3,750
	% of calls involving co-response with APD, excluding MCT	1%	1%	2%	1%	2%
	% of calls involving co-response with AFR	1%	2%	2%	2%	2%
	% calls involving co-response with Metro Security*	NA	NA	NA	NA	NA
Community support	# referrals made to partners or NGO's	10,118	15,134	15,000	7,332	15,500
	% of referrals with warm handoff to partners or NGO's	47%	36%	50%	42%	50%
Direct support	# of direct services provided including supplies, provisions and medical attention	4,459	4,989	5,000	2,812	5,500
Equity	% responders that speak a second language	26%	33%	35%	33%	33%
	ACS's employees are representative of the Albuquerque population**	Yes	Yes	Yes	Yes	Yes
Preparedness	Total training hours per responder	320	440	440	480	280

COMMUNITY SAFETY

Prevention & Outreach

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Strong community partnerships	# of active partners	142	204	250	226	300
	# of local and national events, coalitions, forums and conferences participated and involved in	202	354	350	269	400
Prevention	# frequent 911 callers contacted***	2,942	2,373	2,500	1,152	2,500
	# of contacts with at risk individuals	42,564	41,387	40,000	22,018	45,000
	# self-initiated interactions	972	1,176	1,500	1,029	2,000
	# of targeted community outreach operations	440	1,416	500	2,833	2,000
	Running success rate of Violence Intervention Program****	94%	93%	95%	94%	95%
Community engagement	# Community engagement meetings and events	174	327	350	257	400

* This metric was phased out in FY24

** ACS defines a representative workforce as such: the department demographic breakdown deviates from the larger Albuquerque demographic breakdown by less than 10% on average by racial/ethnic group.

*** Based on address

**** VIP participants who have not engaged in further violent crime in the past two years

COUNCIL SERVICES

Council Services provides support services to the Albuquerque City Council. City Council is the governing body charged with setting long-term goals and short-term objectives, enacting policy, adopting a budget for the operations of city government, and coordinating with other agencies. Albuquerque is divided into nine districts. Each district is represented by one councilor elected by district residents. Councilors serve a four-year term and may succeed themselves in office. Each candidate for Councilor must be a qualified voter of the City and a resident of the District prior to the date of filing their declaration of candidacy.

The City Council has the power to adopt all ordinances, resolutions or other legislation conducive to the welfare of the people of the City and not inconsistent with the City charter, and shall not perform any executive functions except those functions assigned to the Council by the charter.

Council meetings are open to the public and are conducted on a regular basis. Council establishes and adopts by ordinance and resolution five-year goals and one-year objectives. These goals and objectives are reviewed and revised annually by the Council. They also

review and approve or amend all budgets of the City and adopt policies, plans, programs, and legislation consistent with established goals and objectives.

FISCAL YEAR 2027 HIGHLIGHTS

City administration does not oversee Council Services. Therefore, the Mayor's proposed budget for Council Services does not impose the same cost cutting measures as the departments under his purview.

The proposed FY/27 General Fund budget is \$10.5 million, an increase of 8.1%, or \$785 thousand, over the FY/26 original budget. Technical adjustments include funding of \$131 thousand for raises for frontline employees, subject to negotiations for positions associated with a union. Other adjustments include a net increase of \$547 for position reclassifications and wage adjustments, including the cut of 2 positions costing \$214 thousand and the addition of 3 new positions; a \$21 thousand increase for a graduate internship position; \$47 thousand for health and dental increases; a \$9 thousand increase for insurance administration costs; and a net increase of \$74 thousand for costs associated with telephones, fleet fuel, and risk allocations.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
1700001-CL-Council Services Program	8,794	9,715	9,743	9,743	10,500	785
Total 110 - General Fund	8,794	9,715	9,743	9,743	10,500	785
 TOTAL APPROPRIATIONS	 8,794	 9,715	 9,743	 9,743	 10,500	 785
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	8,794	9,715	9,743	9,743	10,500	785
 TOTAL FULL-TIME POSITIONS						
	43	45	45	46	46	1

ECONOMIC DEVELOPMENT

The Economic Development Department provides services intended to bring long-term economic vitality to the City. Included in the department are the economic development division, the film and music offices, the international trade division, the management of contracts for tourism and the program for economic development investments.

MISSION

To develop a more diversified and equitable economy that works for everyone by growing and retaining local businesses and jobs; eliminating barriers to success in underserved communities; recruiting businesses in key industries; increasing Albuquerque's competitiveness in the global market; and fostering a healthfully built environment.

FISCAL YEAR 2027 HIGHLIGHTS

The Economic Development Department consolidated administrative operations to increase commitment. It will maintain its commitment to growing local business, small and medium sized, through JTA and other programs; will focus on maximizing economic development through partnership with NM EDD and new incentive programs; and will consolidate administrative operations/overhead with other smaller departments (MRA and OEI).

The FY/27 proposed General Fund budget is \$4.4 million, a \$302 thousand or 6.4% decrease from the FY/26 original budget.

The FY/27 proposed budget contains funding of \$32 thousand for frontline employee raises, subject to negotiations for positions associated with a union.

Technical adjustments in FY/27 include a \$17 thousand increase for medical and dental and \$2 thousand for insurance administration, whereas basic life (BLIF) incurred a minimal decrease.

Internal service allocations associated with telephone increase \$10 thousand and network increases \$4 thousand. Fleet maintenance and fuel as well as the workers compensation and tort risk assessment incurred a minimal adjustment.

To support overall cost savings measures and consolidate administrative functions, two positions were eliminated at a savings of \$290 thousand along with a \$416 thousand cut to operational contracts.

Non-recurring funding of \$1.7 million is included in the FY/27 proposed budget to support initiatives such as the Asian Business Collaborative, African American Chamber of Commerce, Job Training Albuquerque, Barelás, Downtown, Nob Hill and San Pedro Mainstreet, and Top Golf, to name a few.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
1200001-ED-Economic Development	3,153	3,056	3,165	3,194	2,895	(161)
1200002-ED-International Trade Program	168	170	170	170	95	(75)
1200005-ED-Econ Dev Investment	1,630	1,472	1,472	1,443	1,406	(66)
Total 110 - General Fund	4,952	4,698	4,807	4,807	4,396	(302)
<u>265 - Operating Grants Fund</u>						
1200265-Project Program (265) - Economic Development	799	982	982	982	0	(982)
Total 265 - Operating Grants Fund	799	982	982	982	0	(982)
TOTAL APPROPRIATIONS	5,750	5,680	5,789	5,789	4,396	(1,284)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	5,750	5,680	5,789	5,789	4,396	(1,284)
TOTAL FULL-TIME POSITIONS	17	15	15	15	13	(2)

ECONOMIC DEVELOPMENT

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
Number of film permits issued in Albuquerque	319	328	320	83	215

PERFORMANCE MEASURES

CORE SERVICES

The Economic Development Department provides five core services:

- Bring Companies to Albuquerque
- Help Local Companies Stay and Grow
- Help Local Businesses Grow and Develop Workers
- Help Businesses and Entrepreneurs Navigate City Government
- Market Albuquerque as a Live, Work, and Play Destination

The performance measures in the following tables capture Economic Development's ability to perform these services at a high level.

Bring Companies to Albuquerque

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Companies Made Direct Investments in Albuquerque	Film and media expenditures in local economy	\$180M	\$163M	\$176M	\$83M	\$161M
	# of recruited companies receiving City economic development incentives	2	1	2	1	2
	Committed capital expenditures made by recruited companies	\$2.4B	\$48M	\$100M	\$776.6M	\$100M
	Number of new jobs created	1,512	25	250	224	250

Help Local Companies Stay and Grow

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Companies Made Additional Investments in Albuquerque	# of employees saved/added due to incentives	405	316	100	0 *	100
	# of economic based businesses expanded / retained	1	6	1	0 *	1
	Committed capital expenditures made by expanding and retained companies	\$49M	\$432.7M	\$10M	0 *	\$10M
	# of local companies assisted by trade program	69	99	40	13	25

*FY/26 - no retention projects to date

Help Local Businesses Grow and Develop Workers

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Workforce is More Marketable	State job training funds awarded to businesses	\$8.79M	\$3.1M	\$6M	\$7.3M	\$6M
Workers are Connected to Resources and Opportunities	# of employees trained through City-supported workforce initiatives	925	1,560	300	869	400
	# of employers participating in City-supported workforce initiatives	130	205	100	124	125
Businesses have Grown	Increase in payroll at businesses assisted	\$14.5M	\$20.3M	\$8M	\$22.8M	\$10M

ECONOMIC DEVELOPMENT

Help Businesses and Entrepreneurs Navigate City Government

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
EDD is Seen as a Resource	# existing small businesses assisted by SBO / EDD	971	1,070	570	454	575
EDD Provides a High Level of Service	# film permits issued	319	328	320	83	215
	# of leads, events, connections, and engagements assisted by the trade division	172	147	35	17	20

Market Albuquerque as a Live, Work, and Play Destination

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Marketing Efforts Achieved a Broad Reach	Lodgers' Tax collections	\$19.2M	\$22.8M	\$22M	\$5.7M	\$21.2M
	Citywide conferences attracted	50	51	35	25	37
	Number of social media impressions (EDD)	7.4M	39.3M	6M	25.6M	30M
Albuquerque is Viewed as an Attractive Destination	Room nights generated	103,957	108,358	50,000	43,269	55,000

ENVIRONMENTAL HEALTH

The Environmental Health Department leads the City of Albuquerque in protecting the immediate and long-term health, safety and well-being of all citizens. Multiple department programs and divisions focus on public health and environmental threat prevention such as infectious diseases, climate change, environmental contamination, and air pollution. Accordingly, the department provides services such as restaurant inspections, mosquito control, regional air and groundwater monitoring, landfill remediation, and climate change mitigation and adaptation efforts.

In addition to actively monitoring and safeguarding against health risks, the department seeks to educate on and promote public health throughout the Albuquerque community. The department actively seeks to connect science to citizens' lived experiences to achieve solutions that result in a healthier Albuquerque. Engagement activities include cultivating community partnerships, developing public and environmental health guidelines and regulations, policy planning, and compliance assistance.

MISSION

To responsively and professionally serve the people of Albuquerque by promoting and protecting public health, by preventing disease, and by preserving the integrity and quality of our environment through sustainable management and responsible stewardship.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The proposed FY/27 General Fund budget totals \$5.4 million, a decrease of \$189 thousand, or 3.4%, below the FY/26 original budget.

The proposed budget realigns operational functions from the General Fund to the Air Quality Fund and transfers \$163 thousand to Fund 242 for salary adjustments. Also includes an increase of \$86 thousand for frontline staff raises, subject to negotiations for positions associated with a union.

Additional personnel technical adjustments include a realignment of \$305 thousand in funding for sustainability

positions, an increase of \$38 thousand for medical and dental, and \$6 thousand for insurance administration, with a minimal decrease for basic life (BLIF). whereas a decrease of \$567 thousand was achieved through the elimination of two full-time positions and the transfer of two full-time employees. Internal service allocations include a \$2 thousand increase to telephone, an increase of \$2 thousand for fleet maintenance and fuel, a decrease of \$23 thousand for network and a \$15 thousand net decrease for risk assessments.

Air Quality Fund - 242

The Air Quality Fund was established per section 9-5-1-13 ROA 1994 to comply with the Federal Clean Air Act Amendments of 1990. The fund is comprised of two programs, operating permits and vehicle pollution. The operating permits program monitors and administers permitting for air quality and the vehicle pollution program monitors and administers motor vehicle inspections and maintenance of oxygenated fuels.

The proposed FY/27 Air Quality Fund budget totals \$5.4 million, an increase of \$242 thousand, or 4.7%, above the FY/26 original budget.

Personnel technical adjustments include \$71 thousand for frontline staff raises, subject to negotiations for positions associated with a union, and a \$27 thousand increase for medical, dental, basic life (BLIF), and insurance administration.

Internal service rates associated with telephone, network, radio, fleet and risk have a combined decrease of \$27 thousand. Indirect overhead decreases by \$16 thousand.

Operating Grants - 265

Operating grants for FY/27, appropriated in separate legislation, total \$1.7 million and include several Environmental Protection Agency (EPA) grants.

The department's total full-time position count is 87 comprised of 39 in General Fund, 33 in the Air Quality Fund and 15 in the Operating Grants Fund.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
5600001-EH-Consumer Health	2,181	2,246	2,255	2,255	2,232	(14)
5600002-EH-Environmental Svcs	532	863	866	848	803	(60)
5600003-EH-Urban Biology	682	665	667	667	678	13
5600005-EH-Strategic Support	2,141	1,730	1,739	1,584	1,732	2
5600011-EH-Cannabis Services Program	127	130	131	74	0	(130)
Total 110 - General Fund	5,665	5,634	5,658	5,428	5,445	(189)

ENVIRONMENTAL HEALTH

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
242 - Air Quality Fund						
5600006-EH-Operating Permits	2,412	3,120	4,049	2,916	3,369	249
5600007-EH-Vehicle Pollution Management	1,146	1,425	1,715	1,362	1,433	8
5600008-EH-Air-Trsf to General Fund	282	651	651	577	636	(15)
Total 242 - Air Quality Fund	3,840	5,196	6,415	4,855	5,438	242
265 - Operating Grants Fund						
5600015-Project Program (265) - Environmental Health	3,174	3,397	3,397	3,397	1,685	(1,712)
Total 265 - Operating Grants Fund	3,174	3,397	3,397	3,397	1,685	(1,712)
TOTAL APPROPRIATIONS	12,679	14,227	15,470	13,680	12,568	(1,659)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	12,679	14,227	15,470	13,680	12,568	(1,659)
TOTAL FULL-TIME POSITIONS	85	91	91	91	87	(4)

AIR QUALITY FUND 242 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	267	0	0	76	0	0
Total Licenses & Permits	3,574	4,004	4,004	4,018	4,004	0
TOTAL REVENUES	3,841	4,004	4,004	4,094	4,004	0
BEGINNING FUND BALANCE	3,795	3,796	3,796	3,796	3,034	(761)
TOTAL RESOURCES	7,636	7,800	7,800	7,890	7,038	(761)
APPROPRIATIONS:						
Total Transfers to Other Funds	282	651	651	577	636	(15)
Total Operating Appropriations	3,558	4,545	5,764	4,278	4,802	257
TOTAL APPROPRIATIONS	3,840	5,196	6,415	4,855	5,438	242
FUND BALANCE PER ACFR	3,796	2,604	1,385	3,034	1,600	(1,003)
ADJUSTMENTS TO FUND BALANCE	(76)	(74)	(74)	(76)	(76)	(2)
AVAILABLE FUND BALANCE	3,719	2,529	1,310	2,958	1,524	(1,005)

ENVIRONMENTAL HEALTH

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# Air Monitoring Stations	6	6	6	6	6
# of Air Care Stations audited	124	125	120	42	120
# food-borne or water-borne health investigations	166	165	175	88	170
# of pesticide applications	363	409	500	312	500
# of pounds of methane gas destroyed from LA Landfill	1,221,203	1,272,316	1,200,000	689,330	1,100,000

PERFORMANCE MEASURES

CORE SERVICES

The Environmental Health Department provides three core services:

- Environmental Protection and Improvement
- Public Health
- Community Outreach and Stakeholder Engagement

The performance measures in the following tables capture Environmental Health's ability to perform these services at a high level.

Environmental Protection and Improvement

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Reduce Greenhouse Gas Emissions	metric tons of carbon dioxide equivalent reduced	46,075	55,757	44,000	27,500	58,000
	# of pounds of methane gas destroyed from LA Landfill	1,221,203	1,272,316	1,200,000	689,330	1,100,000
	# of pounds of methane gas destroyed from Nazareth Landfill*	310,000	168,310	300,000	42,124	275,000
	# of policies, programs or projects executed to improve environmental quality (Albuquerque Area)	6	6	6	6	6
Reduce Air Pollution	# initial vehicle inspections performed (not including retesting)	262,693	257,119	260,000	130,060	260,450
	# vehicle inspection retests performed at VPMD	3,352	3,900	3,000	1,853	3,800
	# of completed audits / # of required audits of emissions inspection stations	124/124	125/125	120/120	42/126	120/120
Reduce Groundwater Pollution	# of pounds of chlorinated solvents removed/destroyed from LA Landfill	135	165	120	75	120
	Groundwater samples collected showing protectiveness with no impairment	56	62	70	35	70
	Groundwater samples collected with impairment and corrective measures	26	26	45	13	30
Ensure Equitable Approach to Resource Deployment	# of policies, programs or projects executed to improve environmental quality impacting residents living at or below the federal poverty level	3	6	5	6	6

ENVIRONMENTAL HEALTH

Public Health

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Maintain Clean Air	# permits issued within required regulatory timetable/#permit applications	158/111	321/335	250/250	126/135	250/250
Prevent Incidence of Infectious Disease	# of risk-based inspections completed	3,282	3,423	4,000	1,658	4,000
	# pool inspections	651	578	700	90	645
	Temporary event/Special Event Inspections	276	299	350	205	350
	# food-borne or water-borne health investigations	166	165	175	88	170
	# of pesticide applications	363	409	500	312	500
	units of applied pesticides	37,996	40,072	45,000	34,747	45,000
Investigate Incidence of Infectious Disease	# food complaints addressed	286	232	300	767	900
	# food-borne or water-borne health investigations	166	165	175	88	170
	# of facility cases addressed for insect & rodent enforcement	206	175	175	8	175
	# of units inspected for bed bugs	6	197	50	6	50
	# of human cases of vector-borne or zoonotic disease ^A	15	15	0	13	0
	# of veterinary cases of vector-borne or zoonotic disease ^A	1	2	0	1	0
	# of investigated cases of vector borne or zoonotic disease ^A	11	18	15	19	15
Ensure Compliance	# of compliance activities - food safety training	31	40	30	29	40
	# of compliance activities - new business guidance	1,586	1,007	500	774	900
	# of compliance activities - existing business consultation	2,236	1,912	2,400	1,718	2,400

^AReported by calendar year

Community Outreach and Stakeholder Engagement

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Increase Awareness	# of community outreach activities (social media postings)	339	1,083	48	602	900
	# of press engagement activities (interviews, news spots, press release)	23	23	15	74	25
Educate the Public	# of education materials developed (reports, white paper, info flyers, op-eds)	8	8	4	19	15
	# of community engagement activities (surveys, speaking engagement, event tabling)	46	111	24	49	55
	# of new emissions inspectors trained and certified	148	164	148	90	148
	# of existing emissions inspectors trained and re-certified	292	237	292	167	292
Provide Transparency	# of Sustainability data disclosure activities completed	9	2	3	4	4

FINANCE AND ADMINISTRATIVE SERVICES

The Finance and Administrative Services Department provides internal services including accounting, budget, purchasing, risk management, treasury, investment management, emergency management, metropolitan redevelopment, and equity and inclusion oversight.

MISSION

To provide quality and trustworthy service with a focus on our customers and continuous improvement.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The proposed FY/27 General Fund appropriation of \$15.3 million, a decrease of 8.2%, or \$1.4 million less than the FY/26 original budget.

Technical adjustments include an increase of \$213 thousand for raises, subject to negotiations for positions associated with a union. Other personnel technical adjustments include \$89 thousand increase for medical, \$15 thousand increase for insurance admin and \$2 thousand decrease for basic life (BLIF).

Four positions were transferred to other departments for heightened transparency, resulting in a total budget decrease of \$693 thousand. The FY/27 proposed budget includes a \$1.5 million budget cut from eliminating eleven positions.

Internal service costs associated with communication, risk and fleet decreases by \$216 thousand.

Other budget cuts include \$575 thousand decrease from reducing operating costs and \$120 decrease in personnel by holding vacant positions and sharing costs with other divisions. The subscription fees for Euna budget system increase the operating budget by \$300 thousand.

The Metropolitan Redevelopment Agency (MRA) and the Office of Equity and Inclusion (OEI) are integral components of the Finance and Administrative Services Department.

MRA has trimmed administrative operations by consolidating overhead functions with smaller departments, including Economic Development (EDD) and OEI. The Agency has successfully increased the tax abatement program to 14 years and focus on leveraging incentive programs to create redevelopment investment, including Tax Increment Financing (TIF) and Business Improvement Districts (BID).

OEI has refocused its resources to better align with community expectations and to enhance integration and collaboration with other City departments.

Local Government Abatement Fund - 201

The Local Government (LG) Abatement Fund was created in FY/23 by City council resolution R-2023-040 to account for opioid settlement proceeds and related expenditures.

Twenty-six billion dollars was distributed to litigating local governments nationwide from global opioid settlements finalized with three drug distributors, AmerisourceBergen, Cardinal Health and McKesson, and opioid manufacturer Johnson & Johnson. The settlements require that 85% of funds be allocated to programs that will help address the ongoing opioid crisis through treatment and education and prevention efforts. Allowable opioid related expenditures are those consistent with categories enumerated to the Distributor Master Settlement Agreement and the J&J Master Settlement Agreement found at <https://nationalopioidsettlement.com>. The City of Albuquerque has entered into the New Mexico Opioid Allocation Agreement with the State of New Mexico which dictates how funds will be distributed between participating state agencies and local governments. A total of \$36 million has been received in the fund to date. The appropriation from this fund is by individual project. The reserve for existing and proposed projects is \$23 million. The available resource is estimated at \$4 million.

Marijuana Equity Community Reinvestment Fund – 202

The Marijuana Equity Community Reinvestment Fund was created in FY/24 by City Council ordinance O-2023-027 to account for tax proceeds to the City from legalized marijuana sales. The Fund may be used for the administration and provision of any or all of the following purposes and related programs: evidence-based drug education, awareness, and prevention programs for youth; evidence-based substance use treatment for youth, including but not limited to inpatient detoxification; Recovery Housing and supportive aftercare; Supplemental income programs; Workforce development and job training; Technical assistance for small marijuana business owners in impacted communities; Programs for people re-entering society after incarceration; Programs operated by Equity and Inclusion for the benefit of populations disproportionately impacted by the historical criminalization of marijuana.

The ordinance requires the Finance and Administrative Services Department to oversee and administer the fund, coordinating with OEI, to facilitate a marijuana social equity program to ensure equitable community reinvestment and access. Fifty percent of the funds are allocated to HHH.

The proposed FY/27 appropriation for Marijuana Social Equity Community Reinvestment Fund is \$4.5 million.

Lodgers' Tax Fund - 220

The FY/27 proposed appropriation for Lodgers' Tax Fund is \$17.5 million. After the calculation of a 1/12th reserve, at least 50% of the estimated total resources are identified for promotions and 50% is identified for debt service and administrative costs. The transfer to General Fund remains at \$513 thousand and funds the ABQ ToDo Program of \$85 thousand in the Arts and Culture Department, \$395 thousand in support of the SMG marketing contract in the proposed General Services Department and \$33 thousand in support of the audit and short rental platform costs budgeted in the treasury

FINANCE AND ADMINISTRATIVE SERVICES

division. FY/27 estimated Lodgers' Tax revenues are sufficient to meet its portion of debt obligations. The transfer to the Sales Tax Debt Service Fund is \$8.5 million for FY/27.

Hospitality Tax Fund - 221

The proposed FY/27 Hospitality Tax Fund appropriation of \$4 million is an increase of 8.4%, or \$310 thousand more than the FY/26 original budget.

As in the Lodgers' Tax Fund, at least 50% of resources are identified for promotions and 50% is identified for debt service/capital in FY/26. The promotion appropriation is proposed to increase by \$155 thousand. The transfer to the Sales Tax Debt Service Fund increases by \$2 thousand, while the transfer to the Capital Acquisition Fund for tourism related capital needs in City facilities increases by \$153 thousand.

Risk Management Fund - 705

The Risk Management Fund is divided between two City departments, Finance and Administrative Services and

Human Resources. Workers' compensation, tort and other, safety, administration, and the transfer to General Fund reside in Finance and Administrative Services. The FY/27 proposed budget is \$42 million, an increase of \$225 thousand from the FY/26 original budget.

Technical adjustments include an increase of \$80 thousand for raises, subject to negotiations for positions associated with a union. Other personnel technical adjustments include \$36 thousand increase for medical, insurance admin and basic life (BLIF).

Intra year, one assistant city attorney and one legal assistant were created and increased personnel costs by \$249 thousand, offset by reducing legal fees paid to outside counsel.

Internal service costs associated with communication, risk and fleet decreases by a \$18 thousand.

The department's total full-time position count is 136 comprised of 90 in General Fund, 41 in Risk Management fund and 5 in Operating Grant Fund.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2500001-FA-Accounting	4,407	4,596	4,615	4,434	4,442	(154)
2500005-FA-Purchasing Program	2,243	2,390	2,399	2,212	2,258	(132)
2500007-FA-Strategic Support - DFAS	1,056	1,198	1,205	1,241	881	(317)
2500008-FA-Treasury Svcs Program	1,060	1,261	1,265	1,158	1,163	(98)
2500016-FA-Financial Support Services	1,384	1,284	1,284	1,300	1,191	(93)
2500028-FA-Office of Mgmt and Budget	1,504	1,696	1,703	1,757	2,033	337
2500039-FA-Office of MRA	1,088	1,299	1,304	1,273	1,277	(22)
2500048-FA-Office of Equity and Inclusion	1,370	2,116	2,126	2,063	2,099	(17)
2500049-FA-Office of Emergency Management (INACTIVE)	849	866	869	844	0	(866)
Total 110 - General Fund	14,961	16,706	16,770	16,283	15,344	(1,362)
<u>201 - Local Government Abatement Fund</u>						
2500040-Project Program (201) - DFA	7,304	214	4,394	4,394	0	(214)
Total 201 - Local Government Abatement Fund	7,304	214	4,394	4,394	0	(214)
<u>202 - Marijuana Equity and Community Reinvestment Fund</u>						
2500047-FA-Marijuana Equity & Comm Reinvest	4,151	3,900	3,900	3,900	4,500	600
Total 202 - Marijuana Equity and Community Reinvestment Fund	4,151	3,900	3,900	3,900	4,500	600

FINANCE AND ADMINISTRATIVE SERVICES

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
<u>220 - Lodgers Tax Fund</u>						
2500009-FA-Lodgers Promotion 220	10,524	8,784	8,784	8,884	8,500	(284)
2500010-FA-Trsf Sales Tax DS Fd-F220	10,350	7,658	7,658	7,658	8,504	846
2500011-FA-Trsf to Gen Fund	513	2,463	2,463	2,463	513	(1,950)
Total 220 - Lodgers Tax Fund	21,387	18,905	18,905	19,005	17,517	(1,388)
<u>221 - Hospitality Tax Fund</u>						
2500012-FA-Lodgers Promo 221	2,127	1,854	1,854	1,854	2,009	155
2500013-FA-Trsf Sales Tax DS Fd-F221	1,137	1,133	1,133	1,133	1,135	2
2500014-FA-Trsf to CIP Fund	1,171	721	721	721	874	153
Total 221 - Hospitality Tax Fund	4,435	3,708	3,708	3,708	4,018	310
<u>265 - Operating Grants Fund</u>						
2500051-Project Program (265) - DFA	7,246	1,002	1,002	1,002	1,405	403
Total 265 - Operating Grants Fund	7,246	1,002	1,002	1,002	1,405	403
<u>705 - Risk Management Fund</u>						
2500006-FA-Risk - Workers Comp	2,905	3,263	3,263	3,865	3,291	28
2500022-FA-Risk - Tort and Other	3,625	3,971	3,971	3,551	3,981	10
2500023-FA-Risk Trsf to Gen Fund	1,246	1,239	1,239	1,239	1,307	68
2500024-FA-Risk - Safety Office	2,230	2,726	2,726	2,425	2,775	49
2500032-FA-Risk Fund Administration	1,172	1,297	1,297	1,217	1,355	58
2500034-FA-WC/Tort and Other Claims	37,589	29,279	29,279	27,980	29,291	12
Total 705 - Risk Management Fund	48,767	41,775	41,775	40,276	42,000	225
TOTAL APPROPRIATIONS	108,251	86,210	90,454	88,568	84,784	(1,426)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	108,251	86,210	90,454	88,568	84,784	(1,426)
TOTAL FULL-TIME POSITIONS	160	158	158	155	136	(22)

FINANCE AND ADMINISTRATIVE SERVICES

LOCAL GOVERNMENT ABATEMENT FUND 201 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	3,386	0	4,394	4,394	2,000	2,000
TOTAL REVENUES	3,386	0	4,394	4,394	2,000	2,000
BEGINNING FUND BALANCE	28,516	24,598	24,598	24,598	24,598	0
TOTAL RESOURCES	31,902	24,598	28,992	28,992	26,598	2,000
APPROPRIATIONS:						
Total Operating Appropriations	7,304	214	4,394	4,394	0	(214)
TOTAL APPROPRIATIONS	7,304	214	4,394	4,394	0	(214)
FUND BALANCE PER ACFR	24,598	24,384	24,598	24,598	26,598	2,214
ADJUSTMENTS TO FUND BALANCE	(20,115)	0	0	(19,155)	(22,555)	(22,555)
AVAILABLE FUND BALANCE	4,483	24,384	24,598	5,443	4,043	(20,341)

MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND 202 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	144	0	0	45	0	0
Total Charges for Services	38	0	0	16	0	0
Total State Shared Revenue	3,636	3,500	3,500	3,500	3,400	(100)
TOTAL REVENUES	3,819	3,500	3,500	3,561	3,400	(100)
BEGINNING FUND BALANCE	1,825	1,493	1,493	1,493	1,155	(339)
TOTAL RESOURCES	5,644	4,993	4,993	5,055	4,555	(439)
APPROPRIATIONS:						
Total Operating Appropriations	4,151	3,900	3,900	3,900	4,500	600
TOTAL APPROPRIATIONS	4,151	3,900	3,900	3,900	4,500	600
FUND BALANCE PER ACFR	1,493	1,093	1,093	1,155	55	(1,039)
ADJUSTMENTS TO FUND BALANCE	(34)	0	0	(11)	0	0
AVAILABLE FUND BALANCE	1,459	1,093	1,093	1,143	55	(1,039)

FINANCE AND ADMINISTRATIVE SERVICES

LODGERS TAX FUND 220 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	177	1	1	44	1	0
Total Taxes	19,015	18,405	18,405	18,217	17,670	(735)
TOTAL REVENUES	19,192	18,406	18,406	18,261	17,671	(735)
BEGINNING FUND BALANCE	4,112	1,917	1,917	1,917	1,173	(744)
TOTAL RESOURCES	23,304	20,323	20,323	20,178	18,844	(1,479)
APPROPRIATIONS:						
Total Operating Appropriations	10,524	8,784	8,784	8,884	8,500	(284)
Total Transfers to Other Funds	10,863	10,121	10,121	10,121	9,017	(1,104)
TOTAL APPROPRIATIONS	21,387	18,905	18,905	19,005	17,517	(1,388)
FUND BALANCE PER ACFR	1,917	1,418	1,418	1,173	1,327	(91)
ADJUSTMENTS TO FUND BALANCE	(58)	(100)	(100)	(330)	0	100
AVAILABLE FUND BALANCE	1,859	1,318	1,318	843	1,327	9

HOSPITALITY TAX FUND 221 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	70	1	1	19	1	0
Total Taxes	3,813	3,681	3,681	3,643	3,534	(147)
TOTAL REVENUES	3,884	3,682	3,682	3,662	3,535	(147)
BEGINNING FUND BALANCE	1,446	894	894	894	849	(46)
TOTAL RESOURCES	5,329	4,576	4,576	4,557	4,384	(193)
APPROPRIATIONS:						
Total Operating Appropriations	2,127	1,854	1,854	1,854	2,009	155
Total Transfers to Other Funds	2,308	1,854	1,854	1,854	2,009	155
TOTAL APPROPRIATIONS	4,435	3,708	3,708	3,708	4,018	310
FUND BALANCE PER ACFR	894	868	868	849	366	(503)
ADJUSTMENTS TO FUND BALANCE	(23)	0	0	(6)	0	0
AVAILABLE FUND BALANCE	871	868	868	843	366	(503)

FINANCE AND ADMINISTRATIVE SERVICES

RISK MANAGEMENT FUND 705 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Internal Service Revenues	51,340	45,680	45,680	44,577	36,618	(9,062)
Total Miscellaneous	8,446	500	500	3,688	500	0
Total Charges for Services	14	5	5	0	5	0
TOTAL REVENUES	59,800	46,186	46,186	48,265	37,124	(9,062)
BEGINNING WORKING CAPITAL BALANCE	(953)	12,680	12,680	12,680	14,307	1,627
TOTAL RESOURCES	58,847	58,866	58,866	60,945	51,431	(7,435)
APPROPRIATIONS:						
Total Internal Service Operations	49,129	43,117	43,117	41,601	43,318	201
Total Transfers to Other Funds	1,246	1,239	1,239	1,239	1,307	68
TOTAL APPROPRIATIONS	50,375	44,356	44,356	42,840	44,625	269
ADJUSTMENTS TO WORKING CAPITAL	4,208	0	0	(3,798)	(2,678)	(2,678)
ENDING WORKING CAPITAL BALANCE	12,680	14,510	14,510	14,307	4,128	(10,382)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# grants	152	451	100	337	300
\$ grants	\$106.2 million	\$178.5 million	\$110 million	\$78.8 million	\$70 million
# new residential alarm permits	3,568	5,542	2,500	2,079	4,500
# non-residential alarm permits	2,156	2,064	1,700	857	1,700
# false alarms processed	18,026	10,541	20,000	8,708	18,000
\$ false alarm payments collected (fines) current/delinquent	\$434,395	\$659,403	\$700,000	\$350,213	\$700,000
\$ false alarm payments collected (permits) current/delinquent	\$598,928	\$697,134	\$700,000	\$336,686	\$700,000
\$ outstanding debt, by type of bond:	\$862,454,774	\$890,433,543	\$860,150,000	\$813,220,911	\$786,142,924
General Obligation Bonds	\$468,106,000	\$484,896,000	\$470,000,000	\$429,071,000	\$439,731,000
Airport Revenue Bonds	\$1,540,000	\$0	\$0	\$0	\$0
Gross Receipts Tax Revenue Bonds	\$227,366,516	\$247,669,756	\$235,000,000	\$231,494,756	\$202,268,050
Gross Receipts Tax/Lodger's Tax/Hospitality Fee Revenue Bonds	\$115,795,000	\$111,080,000	\$110,000,000	\$109,715,000	\$104,170,000
Refuse Removal and Disposal Revenue Bonds	\$38,815,000	\$37,870,000	\$36,500,000	\$36,880,000	\$35,840,000
Fire Revenue Loan Obligations	\$3,105,453	\$2,908,050	\$2,750,000	\$2,626,020	\$2,416,807
Special Assessment District Revenue Bonds	\$7,726,805	\$6,009,737	\$5,900,000	\$3,434,135	\$1,717,067
\$ liability claims paid (by coverage area: auto, workers comp, etc.) net of subrogation/recovery	\$29,633,615	\$39,273,205	\$35,000,000	\$12,228,056	\$35,000,000
\$ subrogation recovery collected (by coverage area: auto, workers comp, etc.)	\$1,148,065	\$1,135,680	\$1,900,000	\$501,478	\$1,200,000
# tort claims	1669	2095	1700	962	2100
# worker's compensation claims closed	630	950	900	346	900
# injuries	786	715	734	360	720
# EAP counseling sessions provided	937	766	950	426	900

FINANCE AND ADMINISTRATIVE SERVICES

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
\$ goods purchased	\$400 million	\$637 Million	\$400 million	\$279 million	\$558 million
# purchase requisitions	30,000	25,172	25,000	13,373	27,000
# Vendor and Community Outreach events	12	8	6	6	12
# internal trainings delivered	20	20	8	4	6
# of Residential Units in the Pipeline	436	746	500	773	500
Square Feet of Commercial Space Absorbed in MRA Areas	4,410	5,200	10,000	16,000	3,000
# of Developers/Businesses Inquiries Responded To	63	121	50	75	50

PERFORMANCE MEASURES

CORE SERVICES

The Department of Finance and Administrative Services provides nine core services:

- Procure goods and services
- Pay and collect money owed
- Protect City resources
- Plan and manage City finances
- Revitalize downtown, central avenue corridor, and other disinvested areas
- Assist developers with catalytic projects
- Develop and implement community-based plans for revitalization
- Emergency management

The performance measures in the following tables capture DFA's ability to perform these services at a high level.

Procure goods and services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Buy goods and services in a timely manner	% of City spend off existing contracts (includes punch outs)	70.0%	75.0%	70.0%	58.5%	75.0%
	% City spend on P-Cards	1.0%	0.9%	1.0%	0.6%	1.0%
	Average time to complete a competitive solicitation (release to recommendation of award) in months	2	2	2	3	3

Pay & collect money owed

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Pay vendors timely and accurately	% Accounts Receivable over 30, 60, 90 DAYS	2%, 4%, 25%	4%, 0%, 14%	20%, 10%, 10%	7%, 13%, 24%	15%, 10%, 20%
	% Accounts Payable over 30 days	20%	16%	15%	2%	10%
	Delinquency rate for lodgers and hospitality and franchise fees	9.7%	13.1%	8.0%	12.6%	13.0%
	Delinquency rate for alarm permit fees and fines	24.0%	25.0%	25.0%	25.0%	25.0%

Protect City resources

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Achieve and sustain excellent financial standing	General Obligation Bond Rating (S&P, Fitch), Gross Receipts Tax Bond Rating (S&P, Fitch)	AAA/AA+/AA	AAA/AA+/AA	AAA/AA+/AA	AAA/AA+/AA	AAA/AA+/AA
		1	3	5	3	3
	Debt service payments made on time	Yes	Yes	Yes	Yes	Yes
Employees are safe and productive	% change (from prior year) in new workers compensation claims	-28%	-9%	6%	3%	3%
	# of work days lost to injury	4,628	4,961	4,600	3,337	7,000
	% employees using Employee Assistance Program services	11%	8%	11%	5%	8%

FINANCE AND ADMINISTRATIVE SERVICES

Plan and manage City finances

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid_-Year FY/26	Proposed FY/27
Timely and Accurate financial reporting	Number of new audit findings	13	6	3	3	3
	Number of repeat audit findings	6	9	7	7	7
	Number of cleared audit findings	10	10	7	7	7
	On time ACFR submission	Yes	Yes	Yes	Yes	Yes
The budget is balanced and submitted on time	Budget is balanced (Revenues = Expenditures)	Yes	Yes	Yes	Yes	Yes
	Budget is submitted on time	Yes	Yes	Yes	Yes	Yes
	\$ managed per Budget Analyst (7)	\$202MM	\$219MM	\$207MM	\$219MM	\$220MM
The City reserve is maintained	Operating reserve fund balance (% of expenditures)	7.95%	8.25%	8.33%	8.30%	8.33%
Investment returns are optimized	Total return from core investment portfolio in excess of SAA benchmark	(2)	10	5	5	5

Revitalize Downtown, Central Avenue Corridor, and other Disinvested Areas

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Revitalize Downtown, Central Avenue Corridor, and other Disinvested Areas	Square Feet of Commercial Space Created/Absorbed in MRA Areas	19,200	5,200	10,000	16,000	3,000
	Number of Residential Units Completed	109	20	50	0	50
	Total Project Investment	\$22M	\$25.4M	\$20M	\$7M	\$20M

Assist Developers with Catalytic Projects

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Assist Developers with Catalytic Projects	Number of Developers/Businesses Inquiries Responded To	63	121	50	75	50
	Funding issued for RFP	0	\$4M	\$1M	\$2M	\$1M
	Number of Residential Units in the Pipeline	436	746	500	773	500

Develop and Implement Community Based Plans for Revitalization

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Develop and Implement Community Based Plans for Revitalization	Number of Community Meetings Attended/Presentations Made	35	41	20	26	20
	Number of MRA Plans Created	0	4	1	3	2
	Number of Interdepartmental Implementation Projects	16	8	10	4	6

Emergency Management

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Organization is aware and prepared	% of plans updated on revision/update schedule	25%	30%	50%	40%	
	# of preparedness, response, and recovery trainings delivered internally to city entities	19	7	16	16	
	# of emergency management trainings delivered internally to city entities	19	7	16	12	
	% of EOC positions with training completed to standard	60%	20%	100%	30%	
Community is aware and prepared	# of community outreach presentations to raise awareness in the community	2	13	10	12	
	# of community trainings targeted at preparing the community for disasters, hazards, responses, and recovery	2	8	10	11	
	# of community members participating in trainings	20	50	40	40	
	# of internal and external tests of the emergency alert system and other communication platforms	120	120	120	120	

OEM moved to APD in FY/27

FINANCE AND ADMINISTRATIVE SERVICES

The Office of Equity & Inclusion provides five core internal and external services:

- Training and Technical Assistance to Departments and Cross-Departmental Collaborations
- Engaging Community and Constituent Specific Support
- Intergovernmental Relations and Tribal Consultations
- Building Community Capacity, Awareness, Access

Training and Technical Assistance to Departments and Cross-Departmental Collaborations

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Language Access	# departments with language access plans	25	3	20	1	14
	# department language access coordinators designated by department and trained by OEI	30	75	30	25	53
	# dollars spent on language services (both oral interpretation and written translations)	101,796	89,254	120,000	24,037	120,000
Community is aware and prepared	# internal consultations provided	188	327	144	40	258
	# internal supports produced (data, guides, reports, story maps, handbooks)	5	18	5	1	11
	# Legislated planning processes OEI involved in i.e. Transit, Open Space, Aging, HR, Arts	7	4	8	0	6
Culture Change	# Interns and AmeriCorps mentored/placed	17	0	20	0	15
	# learning opportunities and trainings offered	61	47	60	3	55
	# attendees	937	1,553	1,000	36	1,200
	# Racial Equity Liaisons designated by departments and trained by OEI	62	56	50	14	60
	# Departments with Racial Equity Action Plans	0	14	2	8	5

Engaging Community and Providing Community and Constituent Specific Support

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Language Access	# summits, fairs, events sponsored financially, co-hosted, co-organized or tabled by OEI	80	194	60	225	137
	# constituent calls received by OEI	408	690	355	467	550
	# constituent calls referred out	233	634	192	275	430
Commission or Working Group Participation	# Commission meetings	20	13	12	8	17
	# Human Rights Board Meetings	8	12	10	4	10
	# Black Community Engagement strategy team meetings	320	295	104	100	250
	# Immigrant and Refugee Affairs advisory group meetings	66	67	60	2	67
	# Other community-based working group participation (4-H Park, MMIWR, Tribal/Metro Law Enforcement, DOJ, Cannabis Equity, Justice 40 Oversight Coordinating Committee, NMBLC, SW Housing Justice, Domestic Violence, Native Leadership Council)	575	395	487	150	485
Convenings Between Departments	# RFP input, review and participation in selection processes to promote local & MBE spend	4	4	5	0	4
	# Inter-department Working Groups OEI participates in (Transit Security, Zero Fares, HR Immigrant Hiring, HR Bilingual Pay, HR Supported Employment, Open Space Community Engagement, HUD grant planning, EHD and Sustainability Office planning efforts, purchasing, hiring committees)	177	83	100	189	130
	# CIP Staff Review Process Participation to promote equity in infrastructure investment	1	2	5	0	2
Culture Change	# OEM Migrant Assistance Project coordination meetings and CAP meetings	56	0	0	0	N/A
	# migrants/shelter nights/ meals provided	3,959	0	205	0	N/A
	# Migrants	1,362	0	0	0	N/A
	# migrants staying overnight	496	0	0	0	N/A

FINANCE AND ADMINISTRATIVE SERVICES

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
	# room nights	1,925	0	0	0	N/A
	# migrant meals	3,959	0	0	0	N/A

Intergovernmental Relations and Tribal Consultations

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Tribal Consultation	# Formal Tribal Consultations	N/A	26	4	4	25
	Tribal Engagements	N/A	136	20	104	75
R-20-75 Strengthening Racial Equity	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
R-21-205 4-H Park Sacred Site	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
R-21-231 Language Access	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
R-20-84 Supported Employment	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
R-20-85 Equity Criterion in CIP	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
O-22-49 Domestic Violence Commission	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
MBE Ordinance	No activity while awaiting disparity study	N/A	N/A	N/A	N/A	N/A
R-18-7 Immigrant Friendly City	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
R-21-229 Anti-Asian Hate Policy	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
R-20-75 Strengthening Racial Equity	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A
Culture Change	# OEM Migrant Assistance Project coordination meetings and CAP meetings	N/A	N/A	N/A	N/A	N/A
	# migrants/shelter nights/ meals provided	N/A	N/A	Moved to EM	N/A	N/A
R-21-229 Anti-Asian Hate Policy	See narrative updates on Envisio for all policy implementation updates	N/A	N/A	N/A	N/A	N/A

Building Community Capacity, Awareness, Access

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Community Safety	LGBTQ+ ,Muslim, Jewish community, and similar supports to vulnerable groups	10	29	10	10	20
Partnerships and Contracts	# letters of support or commitment for community groups to obtain grant funding	7	13	10	7	10
	# grant funds awarded to OEI	101,029	125,514	100,500	0	113,000
Grant Dollars Spent/Distributed	# funds spent or distributed	432,222	263,646	342,000	15,248	340,000

Albuquerque Fire Rescue (AFR) was established as a paid municipal fire department in 1900 and has since evolved into an all-hazard, public safety entity. The nature of the operations and service includes E-911 emergency dispatch, the provision of fire prevention, structural and wildland fire suppression, emergency medical services, community paramedicine, hazardous materials containment and control, specialized technical rescue, arson investigation and response to and control of all manner of emergency situations.

Albuquerque Fire Rescue provides diverse, superior emergency service response in a timely, consistent, and professional manner. Firefighters in suppression and rescue services provide service to the community 24 hours a day and are assigned to 22 engine companies, 21 rescue companies, two medic companies, nine ladder companies, one heavy technical rescue (HTR), two hazardous materials response units, and when needed, five brush trucks used as wildland response units.

MISSION

Albuquerque Fire Rescue is a diverse organization that proudly serves the changing needs of our community by providing all-hazards planning, prevention, public education, community involvement, and emergency response. Albuquerque Fire Rescue instills trust while ensuring the safety and well-being of our community and our members.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

In the FY/27 budget, Albuquerque Fire Rescue will rebalance firefighter staffing to field response as well as reduce overtime reliance. As an example, firefighter staffing will be realigned by reducing support service positions and prioritizing field response roles to lower overtime costs, while requiring support personnel to work one field shift per pay period to supplement coverage, reduce overtime expense, and maintain operational readiness.

The proposed FY/27 General Fund budget of \$138.3 million reflects an overall increase of 4.4% or \$5.8 million above the FY/26 original budget.

Funding of \$4.4 million is included for the FY/27 IAFF negotiated wage increase. The overtime appropriation was increased \$409 thousand in proportion to IAFF wage adjustments. For non-IAFF frontline employees, \$109 thousand is included to compensate for raises, subject to negotiations for positions associated with a union.

Additional personnel technical adjustments include an increase of \$831 thousand for medical and dental and an increase of \$117 thousand for insurance administration whereas basic life (BLIF) decreased \$15 thousand.

Intra-year FY/26 personnel changes include the deletion of two vacant civilian positions, with the savings used to offset the reclass of mechanics to lead mechanics and other wage adjustments within the Department. The budget adds \$424 thousand funding to cover the cost of SAFER and DFA recruitment grant positions, which move to the General Fund in FY/27. As part of overall General Fund cost saving measures, two non-fire positions were trimmed and the funding of \$157 thousand was reallocated to repairs and maintenance.

Technical adjustments associated with internal services increase telephone by \$2 thousand, network by \$278 thousand and radio by \$168 thousand. Fleet maintenance and fuel decrease by \$3 thousand. Risk assessments related to workers compensation and tort decrease by \$1.5 million. Funding earmarked for the Motorola Agreement for Lifecycle Management increases \$4 thousand.

Non-recurring funding of \$124 thousand is removed. However funding of \$50 thousand associated with the behavioral health initiative is included.

Other changes in the FY/27 proposed budget include \$610 thousand in funding for CIP coming-on-line which adds two Para Drivers and two Captains in order to fully staff Medic 12 at 11701 Central NE.

State Fire Fund - 210

FY/27 proposed funding for the State Fire Fund is \$4.2 million, an increase of 26.8% or \$896 thousand above the FY/26 original budget. The primary use of the fund is for general operations, including training and equipment needs of the Fire department. The State Fire Fund is also used as collateral for loans and is responsible for payments in the debt service fund.

Fire Debt Service Fund - 410

The FY/27 budget will transfer \$279 thousand from the State Fire Fund (210) to the Fire Debt Service Fund (410) to cover existing as well as the new debt which was used to purchase and make improvements to a new fleet building.

Operating Grants Fund – 265

Operating grants for FY/27 will be appropriated in separate legislation, and includes applying for rescue equipment, training, and general equipment needs. Indirect overhead and cash match not covered by the grantor are included in the transfer to the operating grants fund in City Support. Intra-year FY/26 personnel changes included in R-25-190, R-2025-078 provided funding for one firefighter position, which moves to the General Fund in FY/27.

FIRE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2700002-FD-Headquarters	4,665	5,329	5,346	4,973	5,042	(287)
2700003-FD-Dispatch	7,073	7,067	7,068	7,466	7,739	672
2700004-FD-Emergency Response/Field Op	93,482	98,596	98,596	105,405	104,726	6,130
2700005-FD-Fire Prevention / FMO	7,316	8,161	8,163	7,834	8,091	(70)
2700006-FD-Training	3,289	4,617	4,618	4,811	4,388	(229)
2700007-FD-Logistics / Planning	4,872	4,870	4,878	5,296	4,148	(722)
2700013-FD-Emergency Services	4,431	3,839	3,840	4,910	4,134	295
Total 110 - General Fund	125,128	132,479	132,509	140,695	138,268	5,789
<u>210 - Fire Fund</u>						
2700001-FD-State Fire Fund	1,479	3,069	3,069	8,174	3,965	896
2700010-FD-Transfer to D/S Fund 410	279	279	279	279	279	0
Total 210 - Fire Fund	1,758	3,348	3,348	8,453	4,244	896
<u>265 - Operating Grants Fund</u>						
2700015-Project Program (265) - Fire	517	3,745	3,745	3,745	0	(3,745)
Total 265 - Operating Grants Fund	517	3,745	3,745	3,745	0	(3,745)
<u>410 - Fire Debt Service Fund</u>						
2700011-FD-Fire Debt Service Fund	277	279	279	279	279	0
Total 410 - Fire Debt Service Fund	277	279	279	279	279	0
TOTAL APPROPRIATIONS	127,679	139,851	139,881	153,172	142,791	2,940
Intradepartmental Adjustments	279	279	279	279	279	0
NET APPROPRIATIONS	127,400	139,572	139,602	152,893	142,512	2,940
TOTAL FULL-TIME POSITIONS	823	827	828	826	828	1

FIRE

FIRE FUND 210 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	564	5	5	110	5	0
Total Charges for Services	6	0	0	54	0	0
Total State Shared Revenue	3,348	3,348	3,348	4,244	4,244	896
TOTAL REVENUES	3,919	3,353	3,353	4,408	4,249	896
BEGINNING FUND BALANCE	5,468	7,629	7,629	7,629	3,584	(4,045)
TOTAL RESOURCES	9,386	10,982	10,982	12,037	7,833	(3,149)
APPROPRIATIONS:						
Total Operating Appropriations	1,479	3,069	3,069	8,174	3,965	896
Total Transfers to Other Funds	279	279	279	279	279	0
TOTAL APPROPRIATIONS	1,758	3,348	3,348	8,453	4,244	896
FUND BALANCE PER ACFR	7,629	7,634	7,634	3,584	3,589	(4,045)
ADJUSTMENTS TO FUND BALANCE	(126)	(49)	(49)	(126)	(126)	(78)
AVAILABLE FUND BALANCE	7,502	7,585	7,585	3,458	3,463	(4,122)

FIRE DEBT SERVICE FUND 410 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	279	279	279	279	279	0
Total Miscellaneous	(1)	0	0	1	0	0
TOTAL REVENUES	278	279	279	280	279	0
BEGINNING FUND BALANCE	38	39	39	39	40	1
TOTAL RESOURCES	316	318	318	319	319	1
APPROPRIATIONS:						
Total Operating Appropriations	277	279	279	279	279	0
TOTAL APPROPRIATIONS	277	279	279	279	279	0
FUND BALANCE PER ACFR	39	39	39	40	40	1
ADJUSTMENTS TO FUND BALANCE	2	(2)	(2)	2	2	3
AVAILABLE FUND BALANCE	41	38	38	42	42	4

FIRE

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# structure fires investigated	58	37	72	15	45
# structure fires related to arson	26	20	30	6	25
# citizen fire injuries	44	30	32	20	42
# citizen fire fatalities	5	9	0	6	0
# firefighter injuries	201	124	150	74	0
# of problem properties added – ADAPT Program	13	21	25	3	15
# of problem properties running total – ADAPT Program	163	181	200	184	200
# of distressed properties addressed – ADAPT Program	23	20	35	17	35
# of properties tracked – ADAPT	633	637	500	246	500
# special event inspections	412	487	450	314	500
# movie standbys	156	178	150	103	200
# of birth deliveries	22	19	15	10	20

PERFORMANCE MEASURES

CORE SERVICES

Albuquerque Fire Rescue provides seven core services:

- Fire Suppression
- Emergency Medical Response
- Special Operations
- Dispatch
- Fire Prevention
- Community Risk Reduction
- Support Services

The performance measures in the following tables capture AFR's ability to perform these services at a high level.

Fire Suppression

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Top Industry Rating	Insurance Services Office (ISO) Public Protection Classification (PPC) rating (1-10)	1	1	1	1	1
Response Time	% 1st engine arrives at fires within 5 min 20 sec from dispatch	84%	85%	85%	86%	85%
Firefighter Training	Total training hours per firefighter	218	218	218	109	218
	# of cadets trained	46	16	60	35	80

Emergency Medical Response

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Response Time	% Life-threatening event, unit arrives in 8 minutes	88%	90%	90%	93%	90%
	% Non-life-threatening event, unit arrives in 8 minutes	79%	83%	82%	82%	82%
Efficacy	LUCAS deployments	451	423	365	241	506
Responder Training	# of trained paramedics	218	220	230	218	230
	# of paramedics trained	19	12	20	25	25
	Minimum hours of EMS training	32	30	30	16	30

FIRE

Special Operations

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Workload	# hazardous materials incidents	643	701	668	341	716
	# wildland fires	255	279	260	95	220
	# heavy technical rescue calls	189	309	220	91	350
Special Ops Training	# of Firefighters trained in Advanced Wildland	113	156	200	161	200
	# of Firefighters trained as Hazardous Materials Technicians	192	174	220	174	200
	# of Firefighters trained as Technical Rescue Technicians	63	79	87	45	93

Dispatch

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Workload	# of emergencies dispatched	127,587	128,031	139,325	64,500	132,000
	# of medical emergencies dispatched	107,173	106,379	116,892	62,000	118,000
	# of fire calls dispatched	20,414	21,652	22,432	11,000	23,000
Speed	% calls answered within 15 seconds	95%	96%	96%	96%	96%
	% medical calls dispatched within 120 seconds	64%	67%	65%	67%	67%
	% fire calls dispatched within 106 seconds	72%	72%	72%	73%	73%

Fire Prevention

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Inspection	# of buildings inspected	7,751	8,467	7,500	4,021	8,000
Plan Review	% of fire protection system plan reviews completed within 3 business days of request	90%	90%	90%	90%	90%
	% of new construction inspections completed within 3 business days of request	90%	90%	90%	90%	90%
Investigation	Arson clearance rate	53%	50%	55%	50%	55%
Abatement	% of added problem properties completed ADAPT program	62%	111%	65%	17%	65%
	# properties being monitored by ADAPT	48	35	35	35	35

Community Risk Reduction

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Education	# children educated	4,533	5,912	4,500	9,020	10,000
Proactive Response	# of persons working with providers	651	610	622	291	582
	# home modification installations (fall prevention)	517	506	560	138	0

Support Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Fleet Reliability	# after hours call outs	124	183	115	57	119
	% work order turnaround closed within 24 hours	50%	50%	50%	50%	50%
	# of finished work orders	1,692	1,704	1,483	741	1,698
	# of PM's completed	428	399	453	226	413

GENERAL SERVICES

The General Services Department (GSD) was created in FY/23 with the key responsibility of centralizing maintenance of major City facilities such as the Albuquerque Government Center, the Baseball Stadium and the Convention Center, which includes contract management. This department assumes responsibility for the facilitation of security and fleet operations throughout the City. GSD also includes Energy and Sustainability as well as the Law Enforcement Center.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

For FY/27, the General Services Department will focus on improving cost efficiencies by investing in the frontline workforce, reducing reliance on contracts, and optimizing the use of fleet.

The FY/27 proposed General Services budget is \$22.4 million, a decrease of 2.1% or \$473 thousand below the FY/26 original budget.

The proposed budget includes an increase of \$252 thousand for frontline staff raises, subject to negotiations for positions associated with a union. Other technical adjustments include \$131 thousand increase for medical and dental, \$16 thousand increase for insurance administration and \$3 thousand decrease for basic life (BLIF).

The FY/27 proposed budget includes a \$1.1 million budget cut from eliminating twelve positions. \$346 thousand from this reduction will be used for raises for Metro security officers and sergeants to enhance retention and recruitment. Personnel costs are further reduced by \$232 thousand by reallocating staff costs to other funds for related services. \$900 thousand are reduced and allocated to Solid Waste for metro security officers working on the Clean Cities initiative. Additional budget cuts to outside contractual services will generate \$407 thousand in savings.

Internal service costs associated with communication, risk and fleet decreased by \$282 thousand.

City/County Facilities Fund 290 will close in FY/27 and all activities will be moved to GSD Facilities in general fund. The transfer of three positions and operating costs increase the budget by \$636 thousand.

The General Fund includes a subsidy transfer of \$400 thousand to support operations for Sports Stadium Operating Fund 691.

City/County Facilities Fund - 290

Fund 290 will close in FY/27. All associated activities and the related budget is transferred to the Facilities Program within the General Fund.

Sports Stadium Operating Fund – 691

The proposed FY/27 budget for the Stadium Operating Fund is \$1.3 million, a decrease of \$975 thousand below the FY/26 original budget.

The budget reduction is primarily due to no transfer to the debt service fund. Sports Stadium Debt Service Fund 695 has sufficient fund balance to pay the final payment on the debt service schedule.

Enterprise revenue for FY/27 is estimated at \$2.1 million.

Sports Stadium Debt Service Fund – 695

The FY/27 proposed budget for the Stadium Debt Service Fund is \$976 thousand and will be fully covered by the fund balance.

Fleet Management Fund – 725

The fleet management fund has a FY/27 proposed budget of \$14.9 million, an increase of \$52 thousand above the FY/26 original budget.

Technical adjustments include a \$55 thousand increase for frontline employee raises, subject to union negotiations. In addition, \$33 thousand is included to cover medical, dental, insurance administration and basic life (BLIF) adjustments.

Other technical adjustments include a net decrease of \$41 thousand in internal service costs for fleet, communications, and risk assessment.

Parking Facilities Operating Fund - 641

Fund 641 will be transferred to General Service from Municipal Development, with General Service Department assuming full management responsibility. Forty-nine positions, all operating activities and the related budget will also be moved to GSD beginning in FY27. Please refer to Municipal Development for prior year information.

The proposed FY/27 parking enterprise budget is \$5.9 million, a decrease of \$104 thousand from the FY/26 original budget.

Technical adjustments include \$64 thousand increase for frontline staff raises, subject to negotiations for positions associated with a union, and \$39 thousand increase for medical and dental, insurance administration and basic life (BLIF).

Internal service costs associated with communication, risk and fleet decreased by \$181 thousand. Indirect overhead increases \$9 thousand, whereas PILOT decreases \$8 thousand.

The department's total full-time position count is 261, comprised of 174 in General Fund, 2 in Sports Stadium Operating Fund, 35 in Fleet Management Fund, 49 in Parking Facilities Operating Fund and one in Operating Grant Fund.

GENERAL SERVICES

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2200001-GS-Strategic Support	1,163	1,169	1,175	1,078	1,177	8
2200002-GS-Facilities	9,270	8,166	8,179	7,859	8,286	120
2200003-GS-Gibson Health Hub (INACTIVE)	0	0	0	0	0	0
2200004-GS-Security	10,851	10,627	10,667	10,681	9,789	(838)
2200005-GS-Energy & Sustainability	240	757	760	899	678	(79)
2200006-GS-Convention Center/ASC	2,091	2,176	2,176	2,440	2,092	(84)
2200024-GS-Trsf to Stadium Ops Fund	800	0	0	0	400	400
Total 110 - General Fund	24,415	22,895	22,957	22,957	22,422	(473)
<u>265 - Operating Grants Fund</u>						
2200265-Project Program (265) - General Services	709	7,319	7,319	7,319	7,990	671
Total 265 - Operating Grants Fund	709	7,319	7,319	7,319	7,990	671
<u>290 - City/County Bldg Ops Fund</u>						
2200007-GS-Law Enforcement Center	692	641	641	725	0	(641)
2200008-GS-C/C Trsf to General Fund	20	20	20	20	0	(20)
Total 290 - City/County Bldg Ops Fund	712	661	661	745	0	(661)
<u>641 - Parking Facilities Operating Fund</u>						
2200027-GS-Parking Services Program	0	0	0	0	5,154	5,154
2200028-GS-Parking Trsf to Gen Fund	0	0	0	0	727	727
Total 641 - Parking Facilities Operating Fund	0	0	0	0	5,881	5,881
<u>691 - Sports Stadium Operating Fund</u>						
2200009-GS-Stadium Operations	3,700	1,234	1,234	1,558	1,225	(9)
2200010-GS-Stadium Trsf to General Fun	21	20	20	20	30	10
2200011-GS-Trsf to Debt Svc Fund	976	976	976	976	0	(976)
Total 691 - Sports Stadium Operating Fund	4,697	2,230	2,230	2,554	1,255	(975)
<u>695 - Sports Stadium Debt Svc Fund</u>						
2200012-GS-Stadium Debt Service	963	976	976	976	976	0
Total 695 - Sports Stadium Debt Svc Fund	963	976	976	976	976	0
<u>725 - Fleet Management Fund</u>						
2200013-GS-Fleet Management	13,902	14,328	14,328	15,083	14,368	40
2200025-GS-Trsf to General Fund	514	481	481	481	493	12
Total 725 - Fleet Management Fund	14,416	14,809	14,809	15,564	14,861	52

GENERAL SERVICES

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
TOTAL APPROPRIATIONS	45,912	48,890	48,952	50,115	53,385	4,495
Intradepartmental Adjustments	1,939	1,952	1,952	1,952	976	(976)
NET APPROPRIATIONS	43,973	46,938	47,000	48,163	52,409	5,471
TOTAL FULL-TIME POSITIONS	229	224	224	224	261	37

CITY/COUNTY BLDG OPS FUND 290 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	374	313	313	396	0	(313)
TOTAL REVENUES	374	313	313	396	0	(313)
BEGINNING FUND BALANCE	818	480	480	480	131	(349)
TOTAL RESOURCES	1,192	793	793	876	131	(662)
APPROPRIATIONS:						
Total Operating Appropriations	692	641	641	725	0	(641)
Total Transfers to Other Funds	20	20	20	20	0	(20)
TOTAL APPROPRIATIONS	712	661	661	745	0	(661)
FUND BALANCE PER ACFR	480	132	132	131	131	(1)
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	480	132	132	131	131	(1)

SPORTS STADIUM OPERATING FUND 691 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	800	0	0	0	400	400
Total Enterprise Revenues	(60)	2,133	2,133	2,133	2,133	0
Total Miscellaneous	2,928	0	0	0	0	0
TOTAL REVENUES	3,667	2,133	2,133	2,133	2,533	400
BEGINNING WORKING CAPITAL BALANCE	1,189	174	174	174	0	(174)
TOTAL RESOURCES	4,856	2,307	2,307	2,307	2,533	226
APPROPRIATIONS:						
Total Operating Appropriations	3,700	1,234	1,234	1,558	1,225	(9)
Total Transfers to Other Funds	997	996	996	996	30	(966)
TOTAL APPROPRIATIONS	4,697	2,230	2,230	2,554	1,255	(975)

GENERAL SERVICES

SPORTS STADIUM OPERATING FUND 691 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
ADJUSTMENTS TO WORKING CAPITAL	15	0	0	248	0	0
ENDING WORKING CAPITAL BALANCE	174	77	77	0	1,278	1,201

SPORTS STADIUM DEBT SVC FUND 695 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	976	976	976	976	0	(976)
Total Miscellaneous	34	0	0	10	0	0
TOTAL REVENUES	1,010	976	976	986	0	(976)
BEGINNING FUND BALANCE	1,074	1,121	1,121	1,121	1,131	10
TOTAL RESOURCES	2,084	2,097	2,097	2,107	1,131	(966)
APPROPRIATIONS:						
Total Operating Appropriations	963	976	976	976	976	0
TOTAL APPROPRIATIONS	963	976	976	976	976	0
FUND BALANCE PER ACFR	1,121	1,121	1,121	1,131	155	(966)
ADJUSTMENTS TO FUND BALANCE	(940)	(960)	(960)	(976)	0	960
AVAILABLE FUND BALANCE	181	161	161	155	155	(6)

FLEET MANAGEMENT FUND 725 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Internal Service Revenues	14,604	14,382	14,382	14,341	14,397	14
Total Miscellaneous	358	20	20	170	20	0
Total Charges for Services	75	513	513	78	66	(448)
TOTAL REVENUES	15,036	14,916	14,916	14,589	14,483	(433)
BEGINNING WORKING CAPITAL BALANCE	4,584	5,169	5,169	5,169	4,157	(1,011)
TOTAL RESOURCES	19,620	20,084	20,084	19,757	18,640	(1,444)
APPROPRIATIONS:						
Total Internal Service Operations	13,902	14,328	14,328	15,083	14,368	40
Total Transfers to Other Funds	514	481	481	481	493	12
TOTAL APPROPRIATIONS	14,416	14,809	14,809	15,564	14,861	52
ADJUSTMENTS TO WORKING CAPITAL	(36)	61	61	(36)	(36)	(97)
ENDING WORKING CAPITAL BALANCE	5,169	5,336	5,336	4,157	3,743	(1,593)

GENERAL SERVICES

PARKING FACILITIES OPERATING FUND 641 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	200	400	400	400	400	0
Total Enterprise Revenues	4,408	4,117	4,117	4,050	4,017	(100)
Total Miscellaneous	133	114	114	34	4	(110)
Total Fines and Forfeits	664	1,200	1,200	1,000	1,200	0
Total Charges for Services	17	4	4	17	14	10
Total Licenses & Permits	34	15	15	34	34	19
TOTAL REVENUES	5,456	5,850	5,850	5,535	5,669	(181)
BEGINNING WORKING CAPITAL BALANCE	2,445	1,641	1,641	1,641	858	(784)
TOTAL RESOURCES	7,901	7,491	7,491	7,176	6,527	(965)
APPROPRIATIONS:						
Total Operating Appropriations	5,707	5,259	5,259	5,597	5,154	(105)
Total Transfers to Other Funds	529	726	726	726	727	1
TOTAL APPROPRIATIONS	6,236	5,985	5,985	6,323	5,881	(104)
ADJUSTMENTS TO WORKING CAPITAL	(23)	(31)	(31)	4	0	31
ENDING WORKING CAPITAL BALANCE	1,641	1,476	1,476	858	646	(830)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# of properties owned by the City	2,235	2,327	2,900	2,327	2,235
# of hours of annual training received by each crossing guard	300	NA	NA	NA	NA
# of crosswalks in elementary school zones	169	NA	NA	NA	NA

PERFORMANCE MEASURES

Core Services

The Department of General Services provides four core services:

- Ensure safety and welfare in public areas and at public events
- Manage City's consumption of utilities
- Maintain public buildings that are safe, functional, and operational
- Maintain City fleet

The performance measures in the tables below capture the General Services' ability to perform these services at a high level.

GENERAL SERVICES

Ensure safety and welfare in public areas and at public events

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Public spaces are safe	# of parks and bus stops patrolled	2,750	3,000	3,080	3,000	3,000
	# of City-operated CCTV cameras	3,474	3,821	4,165	4,000	4,300

Manage City's consumption of utilities

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
City Utility Consumption is Efficient	Dollars implemented with "3% for Energy" projects	939,668	940,694	6,000,000	1,500,000	6,000,000
	Operational savings from 3% projects implemented	350,000	360,000	1,000,000	184,504	1,000,000
	Energy savings with "3% for Energy" projects (kWh)	986,135	980,000	1,000,000	490,000	1,000,000
	Total kWh of electricity usage	114,900,000	98,782,953	100,000,000	45,216,287	100,000,000
	Total kWh savings	14,470,461	16,117,047	14,000,000	N/A	14,000,000
	Total kW of electricity usage (thousands)	109,543	98,783	120,000	45,216	120,000
	Total Spend electricity (\$)	14,800,000	14,994,790	14,000,000	6,826,619	14,000,000
	Total BTUs/therm of gas usage	370,021	394,483	500,000	143,250	500,000
	Total BTUs / therm of gas savings	76,746	(24,462)	100,000	N/A	100,000
	Total Spend gas (\$)	1,700,000	1,853,927	1,500,000	706,262	1,500,000
	Total Savings gas (\$)	300,000	(153,927)	300,000	N/A	300,000
	Total gallons of water usage	2,646,162,200	2,601,532,780	2,500,000,000	820,233,612	2,500,000,000
	Total gallons of water usage savings	(285,608,092)	44,629,420	500,000	N/A	500,000
	Total Spend water (\$)	12,187,352	13,608,320	12,000,000	4,155,388	12,000,000
	Total Savings water (\$)	(1,805,080)	(1,420,968)	100,000	N/A	100,000
	Total Solar capacity (kW)	8,000	8,000	10,000	8,000	10,000
	Total Renewable Energy generated (kWh)	10,585,123	10,168,536	8,000,000	250,000	8,000,000
	Total Renewable Energy increase (kWh)	3,128,002	416,587	6,000,000	N/A	6,000,000
	Total Renewable Energy related savings or avoided cost (\$)	1,963,185	1,758,696	1,000,000	601,626	1,000,000
	Solar Direct Energy generated (kWh)	64,465,281	62,727,945	46,000,000	20,587,065	46,000,000
	Solar Direct Total Credit (\$)	3,423,261	3,180,218	3,400,000	1,068,303	3,400,000
Educational Impact and Public Awareness	# of educational presentations	-	-	-	-	-

GENERAL SERVICES

Maintain public buildings that are safe, functional, and operational

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Buildings are Safe and Accessible	# security calls for service	20,431	23,187	22,734	14,471	25,000
	# of Security Activity	102,912	23,187	100,455	14,471	25,000
	# city facilities with assigned security personnel	14	14	11	14	14
Buildings Operate as Designed	Square foot maintained per maintenance staff person (000's)	104,000	110,755	106,000	112,008	106,000
	Facility area maintained (million sq. ft.)	3	2,658,108	3	2,688,190	3
	# of requests for workspace temperature adjustments	45	45	32	32	32
	# of roof leaks	25	85	10	29	10
	% of Convention Center Users rating facility cleanliness above average or excellent	82%	100%	100%	100%	100%
	% of Convention Center Users rating facility conditions above average or excellent	85%	100%	100%	100%	100%
	% of Convention Center Users rating of overall ARSC experience above average or excellent	85%	100%	100%	100%	100%
Facility Users are Satisfied with Maintenance Request	# of emergency maintenance requests	323	509	TBD	295	500
	# of hours to respond to emergency requests	2	2	TBD	2	2
	# of days to close emergency maintenance work orders	28	21	TBD	8	30
	# of urgent maintenance requests	275	389	TBD	294	380
	# of days to close urgent maintenance work orders	20	19	TBD	10	20
	# of routine maintenance requests	2185	3937	TBD	3714	3900
	# of days to close routine maintenance work orders	52	30	TBD	12	30
Building Readily Availability	% of heating systems beyond useful life still in service	60%	60%	60%	60%	60%
	% of cooling systems beyond useful life still in service	70%	70%	70%	70%	70%

Maintain City Fleet

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
City Vehicles are Safe to Operate	% of vehicles overdue for preventive maintenance serve	16%	14%	15%	13%	15%
	% of fleet beyond useful life still active	12%	8%	10%	8%	10%
City Vehicles are Readily Available	# of days city vehicles are out of service due to repair	5	4	6	5	6
Achieve and Sustain Top Industry Rating	Blueseal shop certification maintained	Yes	No	Yes	No	Yes

HEALTH, HOUSING AND HOMELESSNESS

Health, Housing and Homelessness (HHH) provides a range of services designed to support people in need, improve neighborhoods, and enhance the quality of life for all members of the community in all stages of life.

The services offered by the department directly or by contract with community providers include: behavioral health services, which encompass mental health and substance abuse treatment and prevention; homeless services including providing shelter to over 1,100 individuals on a daily basis; domestic violence support; health care; gang/violence intervention and prevention; public health services; rental assistance; and affordable housing developments. HHH also operates four Health and Social Service Centers. Services are incorporated within programs to allow for performance measures and to align specifically to City goals and desired community conditions.

MISSION

To improve the quality of life for everyone in Albuquerque by supporting behavioral health, public health initiatives, affordable housing, and homeless services.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund – 110

Health, Housing and Homelessness FY/27 proposed budget focuses on investing in the longevity and sustainability of services for health, housing and homelessness and full funding for Gateway systems operations.

The proposed FY/27 General Fund budget totals \$48.9 million, an increase of 9.5% or \$4.3 million above the FY/26 original budget.

The budget includes \$160 thousand for frontline employee raises, subject to negotiations for positions associated with a union. Another \$68 thousand was included for medical and dental and \$10 thousand for insurance administration. Wage adjustments, reclassifications, and transfers for several full-time positions result in a decrease of \$82

thousand. In addition, two full-time positions were cut, reducing the budget by \$226 thousand.

Technical adjustments for internal allocations include \$22 thousand increase for fleet maintenance and fuel and \$3 thousand for telephone. Network decreases \$391 thousand and risk assessment related to workers compensation and tort decrease \$131 thousand.

The FY/27 proposed budget includes an increase of \$780 thousand for HB2Gro for affordable housing and international district housing. A total of \$3.4 million in expenses were reallocated to the Local Government Abatement Fund, which includes \$2 million for Gateway Center maintenance and \$1.4 million for Medical Sobering. An additional \$2.3 million in substance abuse expenses were reallocated to the Marijuana Equity & Community Reinvestment Fund, and \$530 thousand in Gateway System operation expenses were reallocated to the Refuse Disposal Operating Fund.

Additional adjustments in the proposed budget include a total of \$11.4 million in non-recurring funding which includes \$8 million for affordable housing vouchers, while cutting \$1.7 million in non-recurring funding initiatives, which includes the transfer of \$500 thousand in non-recurring funding for ABQ Street Connect to Community Safety for voucher programs by the ACS Street Outreach team.

The full-time position count from all funding sources in FY/27 is 98 which consists of 78 full-time positions in the General Fund, and 20 full-time positions in the Community Development Operating Grants Fund.

Operating Grants Fund – 265 & Community Development Fund – 205

The FY/27 proposed budget for the department's grants is estimated at \$5.2 million in the Community Development Fund and \$14.4 million in the Operating Grants Fund.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3000007-HH-Strategic Support	3,365	3,521	3,534	3,513	3,415	(106)
3000008-HH-Health and Human Services	4,927	5,095	5,102	4,607	3,955	(1,140)
3000009-HH-Affordable Housing	5,271	948	950	1,268	1,433	485
3000012-HH-Mental Health	3,629	5,199	5,200	4,788	4,331	(868)
3000013-HH-Emergency Shelter	11,125	8,326	8,329	8,459	8,178	(148)
3000019-HH-Homeless Support Services	7,132	7,031	7,033	6,995	7,041	10
3000028-HH-Gateway Center	9,517	11,183	11,190	12,520	11,706	523
3000015-HH-Substance Use	933	3,294	3,298	2,486	788	(2,506)

HEALTH, HOUSING AND HOMELESSNESS

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
3000029-HH-Trsf to Operating Grant Fund	0	0	0	0	8,000	8,000
Total 110 - General Fund	45,899	44,597	44,636	44,636	48,847	4,250
205 - Community Development Fund						
3000025-Project Program (205) - HHH	4,830	4,243	4,243	4,243	5,213	970
Total 205 - Community Development Fund	4,830	4,243	4,243	4,243	5,213	970
265 - Operating Grants Fund						
3000026-Project Program (265) - HHH	12,092	10,477	10,477	10,477	14,364	3,887
Total 265 - Operating Grants Fund	12,092	10,477	10,477	10,477	14,364	3,887
TOTAL APPROPRIATIONS	62,820	59,317	59,356	59,356	68,424	9,107
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	62,820	59,317	59,356	59,356	68,424	9,107
TOTAL FULL-TIME POSITIONS						
	101	100	100	100	98	(2)

COMMUNITY DEVELOPMENT FUND 205 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Intergovernmental Revenues	4,880	4,243	4,243	4,243	5,213	970
TOTAL REVENUES	4,880	4,243	4,243	4,243	5,213	970
BEGINNING FUND BALANCE	98	148	148	148	148	0
TOTAL RESOURCES	4,978	4,391	4,391	4,391	5,361	970
APPROPRIATIONS:						
Total Operating Appropriations	4,751	4,131	4,131	4,131	5,066	935
Total Transfers to Other Funds	78	112	112	112	147	35
TOTAL APPROPRIATIONS	4,830	4,243	4,243	4,243	5,213	970
FUND BALANCE PER ACFR	148	148	148	148	148	0
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	148	148	148	148	148	0

HEALTH, HOUSING AND HOMELESSNESS

PERFORMANCE MEASURES

CORE SERVICES

The Health, Housing and Homelessness Department has established an outcome-guided social services contracting process. Core services fit in these outcome categories:

- Increase Housing Stability
- Increase Behavioral Health Stability
- Increase Individual and Family Resilience
- Seniors are able to Age with Dignity
- Increase Public Safety

The Health, Housing and Homelessness Department has established an outcome-guided social services contracting process. Core services fit in these outcome categories:

Increase Housing Stability

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Gateway Housing and Treatment Navigation	# of clients served in the Gateway System*					8,920
	% of Gateway clients exiting to permanent or stable housing for programs providing housing connection*					40%
	Average days from entry to exit to permanent or interim housing for programs providing housing connection*					107
	Average Length of Stay*					86
Emergency Housing	# of persons who are unhoused provided emergency shelter	7,420	9,701	8,439	4,783	5,017
Supportive Housing	# of formerly households with unhoused persons provided with supportive housing (rental assistance plus supportive services)	1,233	1,052	986	1,044	719
	% formerly persons who were unhoused who are still in housing program or who have exited to permanent housing by the end of the contract year	93%	92%	80%	87%	80%
	80% of PSH households will maintain or increase earned or non-earned income from entry to 12 months*					80%
Prevention of Homelessness	# of people served with eviction prevention assistance	1,529	642	208	158	256
	% of families still housed 3 months after eviction prevention assistance	77%	79%	80%	83%	80%
Affordable Housing	# of affordable housing units added to the existing housing inventory (new construction and rehabilitation)	75	90	192	190	478
	# of Affordable housing units added to the existing housing inventory (new construction)					398
	# of housing units (preserved/renovated)			130	62	416
Homeownership Affordable Housing	# of Affordable housing units created through mortgage reduction assistance			44	36	34
Education & Training	# of individuals provided access to homebuyer education class*			425	238	425
	# of individuals provided legal information (including landlords, tenants, and others).*			1200	702	1200

*New measure in FY/27.

HEALTH, HOUSING AND HOMELESSNESS

Increase Behavioral Health Stability

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Substance Use Treatment	# of youth and adults who receive substance use treatment services	1,120	326	650	305	460
Intensive Case Management and Treatment	# of people with a serious mental illness diagnosis or a demonstrated need for intensive level of services who receive Intensive Case Management or Assertive Community Treatment services	287	279	332	210	270

Increase Individual and Family Resilience: Health and Wellness

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Food Security	# of food boxes provided through HSCCs	22,349	22,878	20,000	13,748	20,000
	# of total meals provided across Gateway system*					1,100,000
Domestic Violence and Sexual Assault	# of domestic violence survivors who receive support services	1,062	700	713	423	808
	# of people who receive sexual assault services	871	405	575	408	575
Access to Assistance	# of people who access Toys for Tots, holiday meals, and utility assistance through HSCCs.	4,376	5,678	5,000	4,103	5,500
Basic Needs Support	# of Families provided with Clothing, Diapers, Large Item Furniture, Household Items, Hygiene, School Supplies, and Misc. Items*					1,400
Community Access to Health and Social Services (#s served by HSSC's lessees)	# of individuals served by HSSC's lessees*					50,000

*New measure in FY/27.

Health, Housing, and Homeless Contracts

(SOME CONTRACTS ARE MULTI-YEAR)

Goal 1: HUMAN AND FAMILY DEVELOPMENT - People of all ages have the opportunity to participate in the community and economy and are well sheltered, safe, healthy, and educated.

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
Affordable Housing and Community Development Contracts					
	Palindrome	Affordable Housing Infrastructure	654,406	CDBG	PF
	AFR	Equipment	80,000	CDBG	PF
	Albuquerque Housing Authority	Affordable Housing Preservation	1,200,000	CDBG	PF
	New Day	Permanent Supportive Housing	853,136	GF	SS
	Albuquerque Health Care for the Homeless	Permanent Supportive Housing/Medical Respite	477,040	GF	SS
	Catholic Charities	Permanent Supportive Housing	636,394	GF	SS
	Heading Home	Permanent Supportive Housing	909,301	GF	SS
	Heading Home	Permanent Supportive Housing	1,821,398	GF	SS
	Barrett Foundation	Permanent Supportive Housing	1,614,834	GF QTR	SS
	Serenity Mesa	Permanent Supportive Housing	300,000	GF	SS
	Good Shepherd Center	Permanent Supportive Housing	349,905	GF	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
	New Mexico Dream Center	Permanent Supportive Housing	175,000	GF	SS
	Bernalillo County	Motel Vouchers for Resource Re-entry Center	150,000	GF	IG
	Middle Rio Grande Housing Collaborative	Housing Collaborative	500,000	GF	MOU
	TBD	Housing and Contracts	7,412,150	HOME ARPA	PF
	Homewise Homestart	Affordable Homeownership assistance	1,400,000	CDBG	AH
	CABQ DHHH Health & Social Service Centers	Eviction Prevention	766,758	CDBG	PS
	NM Legal Aid	Landlord-Tenant hotline	95,000	GF	SS
	Barrett Foundation	Housing assistance for homeless women and women with children	176,272	HESG	SS
	RFP ENT	Affordable Housing Development/Redevelopment - Rental	1,543,820	HOME	AH
	Greater Albuquerque Housing Partnership	CHDO Operating	50,000	HOME	AH
	RFP HOME MATCH	Affordable Housing Development/Redevelopment - Rental	489,271	HOME MATCH	AH
	RFP	CHDO- Affordable Housing Development/Redevelopment - Rental	293,563	HOME	AH
	Sawmill Community Land Trust	Subsidy assistance for Low- to Moderate Income Homeowners	100,000	HOME	AH
	Albuquerque Health Care for the Homeless	Housing assistance for chronically homeless persons	723,857	COC	SS
	NMVIC	Housing assistance for homeless women and women with children	614,588	COC	SS
	Cuidando Los Ninos	Housing assistance for homeless families	276,608	COC	SS
	S.A.F.E. House	Housing assistance for victims of domestic violence	516,805	COC	SS
	HopeWorks	Housing assistance for chronically homeless persons	502,280	COC	SS
	NM Dream Center	Housing assistance for victims of human trafficking	134,436	COC	SS
	Therapeutic Living Services	Housing assistance for chronically homeless persons	558,820	COC	SS
	RFP	Affordable Housing Development/Redevelopment - Rental	10,000,000	WHTF	AH
	CABQ Dept. of Senior Affairs	Senior Meals Program	100,000	CDBG	PS
	Monarch Property Management	Housing Vouchers	712,992	GF	PT
Total Affordable Housing Contracts			35,534,228		
Emergency Shelter Contracts					
	Barrett Foundation	Emergency shelter for homeless women and women with children	39,000	GF	SS
	CPLC	Emergency shelter for homeless persons - Gateway West	6,850,000	GF QTR	SS
	Herrera coaches, Old Town Catering, Security	Various vendors to operate Gateway West	1,129,666	GF QTR	SS
	Herrera coaches, Old Town Catering, Security	Various vendors to operate Gateway West	713,345	GF	SS
	CPLC	Case Management Gateway West	350,000	GF QTR	SS
	Sierra	Case Management Gateway West	200,000	GF QTR	SS
	S.A.F.E. House	Emergency shelter for victims of domestic violence	234,000	GF	SS
	Heading Home	Emergency shelter for homeless men - AOC	39,000	GF QTR	SS
	S.A.F.E. House	Emergency shelter for victims of domestic violence	201,000	GF QTR	SS
	Good Shepherd Center	Emergency shelter for homeless men	63,000	GF QTR	SS
	Barrett Foundation	Emergency shelter for homeless women and women with children	53,801	HESG	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
	Heading Home	Emergency shelter for homeless men - AOC	229,489	HESG	SS
	Heading Home	Street Connect outreach services for homeless persons	128,236	HESG	SS
Total Emergency Shelter Contracts			10,230,537		
Health & Human Services					
	Health Equity Council	Public Health Initiative	170,000	GF	SS
	Explora Science Center & Children's Museum of Albuquerque	Teen Center services	220,000	GF	SS
	PB & J Family Services	Crisis Services to Children who have been abused, neglected and abandoned	100,000	Cannabis	SS
	Roadrunner Food Bank	Food distribution services	225,680	GF	SS
	UNM-HSC Young Children's Health Center	Pediatric health care, immunizations, and case management services	161,970	GF	SS
	TBD	Services for youth aging out of foster care and/or juvenile justice	166,564	GF	SS
	Enlace Comunitario	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	118,349	GF	SS
	UNM-HSC Young Children's Health Center	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	176,151	GF	SS
	UNM-HSC Young Children's Health Center	Early Intervention/Prevention	269,524	Cannabis	SS
	Enlace Comunitario	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	95,750	GF QTR	SS
	NMCAN	Opioid related services	511,500	Opioid	SS
	UNM-HSC Young Children's Health Center	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	84,750	GF QTR	SS
	TBD	Services for youth aging out of foster care and/or juvenile justice	68,400	GF QTR	SS
	New Day	Emergency shelter for homeless youth	50,000	GF QTR	SS
Total Health & Human Services			2,418,638		
Homeless Support Services					
	NM Coalition to End Homelessness	COC planning services	205,116	COC	SS
	NM Coalition to End Homelessness	COC coordination services	15,000	COC	SS
	Albuquerque Health Care for the Homeless	Support services for persons experiencing homelessness or are precariously housed, behavioral health issues and history of incarceration (City/County Joint Jail Re-entry project)	165,000	GF	SS
	Adelante	Furniture for newly housed	50,000	GF	SS
	NM Coalition to End Homelessness	Motel Voucher Program	100,000	GF	SS
	Heading Home	Provide Housing, Case Management, and Counseling to Chronically homeless and precariously housed persons with BH Diagnosis	149,250	GF	SS
	Catholic Charities	Supportive services/CM	100,000	GF	SS
	Heading Home	Supportive services for homeless coordination Case Management	355,000	GF	SS
	County of Bernalillo Office of Criminal Justice& Behavioral Health Initiatives	Transition coordinator and operations of City/County jail re-entry program	79,310	GF	IG
	NM Coalition to End Homelessness	COC coordination services	31,100	GF	SS
	NM Coalition to End Homelessness	HMIS coordination services	25,000	GF	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
	NM Coalition to End Homelessness	Landlord Engagement Program	231,665	GF	SS
	HopeWorks	Day Shelter	100,000	GF	SS
	Housing New Mexico MFA	Landlord Engagement Program	250,000	GF	SS
	County of Bernalillo Office of Criminal Justice& Behavioral Health Initiatives	Support services for persons experiencing homelessness or are precariously housed, behavioral health issues and history of incarceration (City/County Joint Jail Re-entry project)	278,000	GF	IG
	Cuidando Los Ninos	Workforce Development and Behavioral Health Services for homeless and/or Precariously Housed Persons	130,000	GF	SS
	All Faith's / Unica Behavioral Health	Supports for Children experiencing Crisis and Abuse	250,000	FBAPD	SS
	Heading Home	Provide Housing, Case Management, and Counseling to Chronically homeless and precariously housed persons with BH Diagnosis	330,750	GF QTR	SS
	NM Coalition to End Homelessness	Coordinated Entry System (CES) services	250,000	GF QTR	SS
	NM Coalition to End Homelessness	HMIS coordination services	105,158	HESG	SS
	YDI	Gateway Family Housing Navigation Center Operations	1,781,365	GF	SS
	Currently Old Town Catering	Catering for Gateway Family	800,000	GF	PT
	Catholic Charities	Housing Resource Center & Move-in Mentor Program	310,000	GF	SS
Total Homeless Support Services			6,091,714		
Gateway Operating					
	Chicanos Por La Causa	Gateway Women's Housing & Treatment Navigation Center	1,800,000	GF QTR	PT
	Chicanos Por La Causa	Gateway Women's Housing & Treatment Navigation Center	1,640,204	GF	PT
	Heading Home	Medical Respite operations	761,680	GF	SS
	Heading Home	Medical Respite operations	588,320	GF QTR	SS
	YDI	Gateway Young Adult Housing & Treatment Navigation	2,300,000	GF	PT
	Community Bridges, Inc.	Gateway Men's Housing & Treatment Navigation Center	3,500,000	GF	PT
	Community Bridges, Inc.	Gateway First Responder Receiving Area	1,300,000	GF	PT
	RFP (currently Allied Universal/Universal Protection Services)	Gateway Center Security Services	2,262,275	GF	PT
	TENCO	Gateway Center Catering for Men's, Respite, and Womens	1,300,000	GF	PT
	Horizon Services, Inc.	Medical Sobering Center	300,000	GF	PT
	Horizon Services, Inc.	Medical Sobering Center	1,033,333	Opioid	SS
	Horizon Services, Inc.	Medical Sobering Center	2,066,667	GF	SS
	Endeavors, Inc.	Gateway Recovery	2,496,524	GF	SS
	Endeavors, Inc.	Gateway Recovery	165,036	Cannabis	SS
	Endeavors, Inc.	Gateway Recovery	38,440	GF	SS
Total Gateway Operating			21,552,479		
Mental Health Contracts					
	Second Judicial District Court	Assisted Outpatient Treatment	900,000	GF	IG
	Casa Fortaleza	Mental health services for survivors of sexual assault	21,550	GF	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
	Casa Fortaleza	Mental health services for survivors of sexual assault	78,450	GF QTR	SS
	Rape Crisis Center of Central NM	Mental health services for survivors of sexual assault	217,000	GF QTR	SS
	First Nations	Outreach Coordination	135,000	GF	SS
	Heading Home	Street Connect outreach services for homeless persons	225,000	GF	SS
	NM Solutions	Assertive Community Treatment	607,700	GF	SS
	UNM Health Sciences Center	Forensic Assertive Community Treatment	907,700	GF	SS
	UNM Health Sciences Center	Assertive Community Treatment	610,000	GF	SS
	Enlace Comunitario	Youth Support Services to Reduce Risk Factors Associated with Mental Illness and Substance Use	70,420	GF	SS
	Enlace Comunitario	Youth Support Services to Reduce Risk Factors Associated with Mental Illness and Substance Use	152,580	GF QTR	SS
Total Mental Health Contracts			3,925,400		

Goal 2: PUBLIC SAFETY - The public is safe and secure, and shares responsibility for maintaining a safe environment.

Program	Contractor	Services	FY/26 Proposed	Funding Source	Contract Type
Substance Abuse Contracts					
	Treatment Provider Network: Albuquerque Behavioral Health; Engender, Inc; Duke City Recovery Toolbox; Common Sense Counseling; River City; and Perfectly Imperfect.	Voucher based substance use treatment services including meth and opioid, not to exceed total	56,236	GF	PT
	Treatment Provider Network: Albuquerque Behavioral Health; Engender, Inc; Duke City Recovery Toolbox; Common Sense Counseling; River City; and Perfectly Imperfect.	Voucher based substance use treatment services including meth and opioid, not to exceed total	1,025,440	Cannabis	PT
	Realtime Solutions	Voucher based Substance use platform system	300,000	GF	PT
	Healing Addiction in Our Community (Serenity Mesa)	Outpatient or Residential Substance Use Treatment for Youth and Young Adults With Associated Housing	102,000	Cannabis	SS
	YDI	School based substance use treatment services	189,200	Cannabis	SS
	YDI	Intensive Case Management for persons experiencing Substance Use Disorder	107,500	GF	SS
	YDI	School based substance use treatment services	98,800	Cannabis	SS
	Healing Addiction in Our Community (Serenity Mesa)	Outpatient or Residential Substance Use Treatment for Youth and Young Adults With Associated Housing	50,000	Cannabis	SS
	YDI	Intensive Case Management for persons experiencing Substance Use Disorder	142,500	GF QTR	SS
	New Mexico Peer Coalition	Recovery Based Services	1,765,000	Opioid	SS
	Albuquerque Public Schools	Address Youth Substance Use and Behavioral Health through school-based prevention and intervention strategies.	1,500,000	Opioid	IG
	First Nations Community Health Source	Sub Use Counseling and Case Mgmt svcs for Urban Native Americans	193,800	GF	SS
Total Substance Abuse Contracts			5,530,476		

HEALTH, HOUSING AND HOMELESSNESS

Note: This list does not include contracts with long term compliance which were funded in previous fiscal years.

Note: This list does not include non-recurring appropriations

Totals by Funding Source		
CDBG	Community Development Block Grant Fund 205	4,201,164
COC	Continuum of Care	3,547,510
DOJ Grant	U.S. Department of Justice Grant	-
FBAPD	Funded by APD	250,000
GF	General Fund 110	36,241,612
GF QTR	General Fund 110 Public Safety Quarter Cent	14,306,000
HESG	Hearth Emergency Solutions Grant	692,955
HNEDF	Housing Neighborhood Economic Development Fund	-
SAMHSA	Substance Abuse & Mental Health Services Administration	-
HOME	Home Investment Partnership	1,987,383
HOME MATCH	Home Match	489,271
HOME ARPA	Home Investment Partnership ARPA	7,412,150
WHTF	Workforce Housing Trust Fund	10,000,000
Cannabis	Cannabis	2,000,000
Opioid	Opioid	4,809,833
		85,937,878
Totals by Contract Type		
AH	Affordable Housing	13,876,654
IG	Intergovernmental	2,907,310
MOU	Memorandum of Understanding	500,000
PF	Public Facilities	9,346,556
PT	Professional Technical	17,297,147
PS	Public Service	866,758
SS	Social Service	41,143,453
		85,937,878

HUMAN RESOURCES

The Human Resources Department provides personnel management and employment services to the City of Albuquerque.

MISSION

To provide leadership in the management and development of quality employment services to the general public and city departments; to provide effective personnel administration in compliance with City mandates and State and Federal laws; to provide for and encourage employee personal and professional development; to work to ensure employee equity; and to minimize City liability. HR will serve as a change agent for direction setting to meet demands placed on City departments by changing Community Desired Outcomes and available resources.

Key focuses are: equitable classification; competitive compensation and benefits programs; training and promotional opportunities for all employees; and dissemination, maintenance and interpretation of the Personnel Rules & Regulations to ensure consistency and compliance with the Merit System Ordinance.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The Human Resources Department will focus on optimizing operations by consolidating administrative functions and overhead with smaller departments. The Department is also committed to keep health benefits both beneficial to employees and costs contained for both the employees and the city government as a self-insured body.

The proposed General Fund FY/27 budget for Human Resources is \$4.8 million, a decrease of 17.4%, or \$1.0 million below the FY/26 original budget.

Technical adjustments include funding of \$47 thousand for frontline staff raises, subject to negotiations for positions associated with a union. A net increase of \$25 thousand for medical, dental, insurance administration and basic life (BLIF) is also included.

FY/27 proposed budget decreased by \$213 thousand by cutting one deputy director position. Four positions are transferred from fund 110 to fund 735 for better alignment. This restructuring reduces \$569 thousand in general fund personnel costs. Additional budget cuts result in a net saving of \$158 thousand in operating.

Internal service costs associated with communication, risk and fleet decrease by \$255 thousand. One-time funding of \$80 thousand from FY/26 has been carried forward to promote employment opportunities with the City, bilingual testing, and the labor negotiations contract.

Risk Management Fund - 705

The department's portion of the Risk Management Fund is budgeted at \$2.6 million for FY/27 and increases by \$44 thousand from the FY/26 original budget.

Technical adjustments for personnel include funding of \$20 thousand for frontline staff raises, subject to negotiations for positions associated with a union. There is a net increase of \$6 thousand for medical, dental, basic life (BLIF) and insurance administration.

Group Self Insurance Fund - 710

The Group Self-Insurance Fund FY/27 budget is \$110.7 million, an increase of 8.8% or \$9 million above FY/26 original appropriation.

The proposed budget includes a \$7.4 million increase for medical claims and a \$3.1 million decrease for prescription claims payment. Additional changes include \$130 thousand increase for stop loss insurance and \$403 thousand decrease in health insurance administration and consulting costs.

In FY/27, dental benefits will become self-insured by the City. Management of these benefits will be transferred from the Employee Insurance Fund (735) to the Group Self-Insurance Fund (710). The total appropriation for dental claims and administration is \$5.0 million.

The City continues to contribute 80% towards employee insurance costs.

Employee Insurance Fund - 735

The FY/27 proposed Employee Insurance budget is \$4.5 million, a decrease of 44.2% or \$3.6 million from FY/26 original budget.

This reduction is primarily due to the transition of dental insurance to a self-insured model in FY/27. As a result, all activities related to dental benefits will be transferred to the Group Self-Insurance Fund (710).

The proposed budget includes an increase of \$35 thousand for frontline staff raises, subject to negotiations for positions associated with a union. Technical adjustments include a net increase of 11 thousand in medical, dental, insurance administration and basic life (BLIF). Additionally, the transfer of four positions from the General Fund results in a \$569 thousand increase in personnel costs. The FY/27 IDOH transfer to general fund is \$93 thousand.

It should be noted that the Governmental Accounting Standards Board (GASB) requires the City to report the liability for post-employment life insurance benefits. The City collects and transfers this amount and it is held in an irrevocable trust account.

The department's total full-time position count is 46 comprised of 21 in General Fund, 8 in Risk Management fund and 17 in Employee Insurance Fund.

HUMAN RESOURCES

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
4700001-HR-Personnel Services	5,616	5,723	5,738	5,675	4,704	(1,019)
4700007-HR-B/C/J/Q Union Time Program	65	131	131	131	131	0
Total 110 - General Fund	5,680	5,854	5,869	5,806	4,835	(1,019)
<u>705 - Risk Management Fund</u>						
4700002-HR-Unemployment Compensation	614	1,544	1,544	1,530	1,540	(4)
4700003-HR-Employee Equity	994	1,037	1,037	1,033	1,085	48
Total 705 - Risk Management Fund	1,608	2,581	2,581	2,564	2,625	44
<u>710 - Group Self Insurance Fund</u>						
4700008-HR-Group Self Insurance	101,704	101,735	101,735	101,735	110,735	9,000
Total 710 - Group Self Insurance Fund	101,704	101,735	101,735	101,735	110,735	9,000
<u>735 - Employee Insurance Fund</u>						
4700004-HR-Insurance Administration	7,426	7,846	7,846	7,841	4,193	(3,653)
4700005-HR-Ins Trsf to General Fund	192	206	206	206	299	93
Total 735 - Employee Insurance Fund	7,618	8,052	8,052	8,047	4,492	(3,560)
TOTAL APPROPRIATIONS	116,610	118,222	118,237	118,152	122,687	4,465
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	116,610	118,222	118,237	118,152	122,687	4,465
TOTAL FULL-TIME POSITIONS						
	48	47	47	47	46	(1)

HUMAN RESOURCES

GROUP SELF INSURANCE FUND 710 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Internal Service Revenues	99,858	104,474	104,474	104,246	118,698	14,224
Total Miscellaneous	651	225	225	225	225	0
TOTAL REVENUES	100,509	104,699	104,699	104,471	118,923	14,224
BEGINNING WORKING CAPITAL BALANCE	2,304	99	99	99	0	(99)
TOTAL RESOURCES	102,813	104,799	104,799	104,570	118,923	14,125
APPROPRIATIONS:						
Total Internal Service Operations	101,704	101,735	101,735	101,735	110,735	9,000
TOTAL APPROPRIATIONS	101,704	101,735	101,735	101,735	110,735	9,000
ADJUSTMENTS TO WORKING CAPITAL	(1,010)	(900)	(900)	(2,835)	(6,652)	(5,752)
ENDING WORKING CAPITAL BALANCE	99	2,164	2,164	0	1,536	(628)

EMPLOYEE INSURANCE FUND 735 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	6,953	7,644	7,644	7,644	4,221	(3,423)
Total Miscellaneous	147	45	45	65	45	0
Total Charges for Services	24	30	30	25	30	0
Total State Shared Revenue	48	46	46	46	46	0
TOTAL REVENUES	7,171	7,765	7,765	7,780	4,342	(3,423)
BEGINNING WORKING CAPITAL BALANCE	1,147	681	681	681	414	(268)
TOTAL RESOURCES	8,318	8,446	8,446	8,461	4,756	(3,691)
APPROPRIATIONS:						
Total Operating Appropriations	7,426	7,846	7,846	7,841	4,193	(3,653)
Total Transfers to Other Funds	192	206	206	206	299	93
TOTAL APPROPRIATIONS	7,618	8,052	8,052	8,047	4,492	(3,560)
ADJUSTMENTS TO WORKING CAPITAL	(19)	0	0	0	0	0
ENDING WORKING CAPITAL BALANCE	681	394	394	414	264	(131)

HUMAN RESOURCES

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
Number of full-time employees	6,150	6,191	7,074	6,218	TBD
Number of part-time employees	127	122	136	107	136
Number of city seasonal/temporary employees	1,142	1,097	1,200	717	1,200
Hours of temporary employee labor through a contracted vendor	579,455	787,787	600,000	349,344	750,000
Average compensation per Regular Employee (Pay + Benefit Rate)	41.13	46.37	47.56	47.81	TBD
Number of collective bargaining agreements	9	9	9	9	9
Number of New Employee Orientation Attendees	1162	1031	1,200	523	1,100

PERFORMANCE MEASURES

CORE SERVICES

Human Resources provides four core services:

- Recruitment
- Professional Development and Retention
- Insurance and Benefits
- Labor/Employee Relations

The performance measures in the following tables capture HR's ability to perform these services at a high level.

Recruitment

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Speed of Position Creation Process	Average time to create a position from request date	29	37	30	22	25
	Average time to reclassify a position from request date	37	28	25	30	25
Fast and Effective Hiring Process	Average time from requisition approval to hire authorization	86	82	75	134	75
	% of new hire turnover within the 1st year of employment	23.5%	23.8%	20.0%	23.5%	20.0%
	% change in positions categorized as hard-to-fill	23.0%	4.0%	10.0%	3.35%	5.0%
Quality Onboarding Process	% of new hires that agree the onboarding process set them up for success (aspirational measure based on post-NEO exit surveys)	84%	85%	90%	86%	90%
Quantity of Uniform Personnel Testing	# of candidates participating in entry-level and public safety promotional testing programs	847	755	790	254	700
	# of public safety officials utilized and trained as Subject Matter Experts (SMEs) to validate exams and assessors trained to evaluate candidates in assessment centers	127	114	90	49	87

Professional Development and Retention

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Employee Retention and Support	Employee turnover rate	26%	16.4%	20%	16.1%	20%
Training and Development Programs	# of employees participating in city sponsored training (unique instances of documented training)	29,462	36,735	25,000	19,686	25,000
	% new supervisors enrolled in new supervisory development within 90 days of hire/promotion	25%	31%	60%	31%	60%
	% of employees completing mandatory trainings on schedule	72%	48%	75%	51%	75%
Internal Promotions	% of employee promotions of all jobs advertised (reg only)	30%	32%	35%	32%	35%
	% of participants that agree courses offered by HR improved their ability to do their job or increased the likelihood of promotion	72%	80%	75%	85%	75%
Quality of Uniform Personnel Promotion Process	Public safety candidates' level of satisfaction with overall quality of promotional exams -- (5-pt Likert scale)	4.6	4.6	4.2	4.6	4.2
	Competent APD/AFR Subject-Matter Experts' level of confidence in job-relatedness of promotional exams developed -- (5-pt Likert scale)	4.7	4.7	4.3	4.6	4.2

HUMAN RESOURCES

Insurance and Benefits

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Benefit Participation and Satisfaction	% employees participating in benefits (medical/prescription, dental, & vision) programs	95.0%	95.0%	95.0%	93.0%	95.0%
	% of employees satisfied with benefits (medical/prescription, dental, & vision) offerings (aspirational measure based on employee surveys)	90%	90%	75%	91%	75%
	# of participants engaged in well-being programs	19,886	19,034	16,000	9,500	20,000
Benefit Costs	Estimated cost savings realized by being self-insured	9.5 M	8.6 M	12.8 M	6.4M	TBD
Unemployment Obligations	Total unemployment claims processed	115	216	180	88	190
	% of protestable unemployment claims ruled favorably	63%	66%	75%	79%	75%

Labor/Employee Relations

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Contract Negotiations	% of Collective Bargaining Agreements renewed before expiration	88%	80%	80%	89%	80%
Complaints and Arbitration	% of Prohibited Practice Complaints filed against the City ruled favorably	83%	80%	70%	73%	70%
	# of grievances filed per 100 full-time employees covered by a collective bargaining agreement	Under 1	Under 1	1.00	Under 1	1.00
	% of grievances resolved at Step I or Step II of the process	100%	100%	50%	100%	50%
	% of arbitration decisions upholding the City's position	N/A	N/A	50%	N/A	50%
	% of Grievances filed against the City ruled favorably (FY22 change the definition of ruled favorably)	100%	89%	50%	67%	50%

LEGAL

The Legal Department advises the City in all legal matters, and consists of six main divisions: Litigation Division; Employment Division; Municipal Affairs Division; Real Estate and Operations Division; Land Use and Enforcement Division; and the Albuquerque Police Department (APD) General Counsel Division.

The Litigation Division defends the City, its elected and appointed officials, and departments before all federal and state courts in relation to civil rights, tort claims, and claims for violation of the Inspection of Public Records Act (IPRA). The Employment Division advises on discrimination complaints, represents the City in all employment matters, and assists in resolving employment issues at the department level. The Municipal Affairs Division drafts legal opinions and analyzes and reviews contracts for a number of City departments, provides counsel on hundreds of IPRA requests per year, and provides legal counsel to the Office of the City Clerk regarding elections. The Land Use and Enforcement Division advises and litigates land use and planning issues and conducts enforcement of City ordinances. This division also oversees the Metropolitan Court Traffic Arraignment Program. The Real Estate and Operations Division advises the City on real estate disputes and advises the City's Air Quality Program and the Aviation Department. The APD General Counsel Division works with APD to craft policies, training programs, and standard operating practices for APD.

MISSION

To provide timely and quality legal advice to the Mayor's Office, City Council, and all City departments; to effectively represent the City of Albuquerque in litigation in state and federal courts and administrative hearings; and how to legally bring about effective policy changes.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The proposed FY/27 General Fund budget is \$8.9 million, an increase of \$1.2 million over the FY/26 original budget.

Technical adjustments include funding of \$148 thousand for frontline staff raises, subject to negotiations for positions associated with a union; a net increase of \$47 thousand for medical and dental, insurance administration, and basic life (BLIF).

Other technical adjustments include an \$8 thousand increase in telephone appropriation, \$25 thousand for risk assessment, and a decrease of \$6 thousand for the network.

Creating operational efficiency within the department includes budget cuts for two positions, totaling \$198 thousand. Of these cuts, \$77 thousand from personnel, offset by a \$23 thousand reduction in contractual services, was used to fund wage increases and position reclassifications. Non-recurring funding of \$25 thousand is carried forward into FY/27 for the citizenship program.

The proposed budget includes an increase of \$25 thousand for the NMILC contract and a \$100 thousand reduction in contractual services for hearing costs, transferred to Risk Fund 705. There is additional operation efficient by hiring in-house attorneys to reduce reliance on outside counsel. The department is also investing \$400 thousand in a diversion program to address the cycle of low-level, non-violent offenders being detained without treatment or a long-term solution.

The total full-time position count is 55, an increase of three positions from the FY/26 full-time employee count of 52.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3400004-LG-Legal Services	6,957	7,668	7,701	8,004	8,880	1,212
Total 110 - General Fund	6,957	7,668	7,701	8,004	8,880	1,212
<u>265 - Operating Grants Fund</u>						
3400020-Project Program (265) - Legal	240	0	0	0	0	0
Total 265 - Operating Grants Fund	240	0	0	0	0	0
TOTAL APPROPRIATIONS	7,197	7,668	7,701	8,004	8,880	1,212
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	7,197	7,668	7,701	8,004	8,880	1,212
TOTAL FULL-TIME POSITIONS	58	52	52	51	55	3

LEGAL

PERFORMANCE MEASURES

CORE SERVICES

Legal provides four core services:

- Litigation Services
- Enforcement of City Ordinances
- Real Estate Purchases
- Mediation

The performance measures in the tables below capture the Legal Department's ability to perform these services at a high level.

Litigation Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Successfully Meets Organization's Needs	# lawsuits received	1,071	1,681	1,754	959	1,918
	# active cases	835	1,564	1,746	953	1,906
	# cases closed	493	344	356	142	284

Enforcement of City Ordinances

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Cases are resolved	% of cases resolved through voluntary compliance	8%	0%	0%	0%	0%
	% of cases resolved through settlement	33%	7%	4%	5%	9%
	% of cases resolved through hearing or prosecution	15%	32%	13%	7%	14%
	% of cases dismissed for other reasons***	NA	18%	20%	2%	5%

***New Measure for FY2026

Real Estate Purchases

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Condemnations	# of condemnation/inverse condemnation cases filed	12	16	0	6	12
	Condemnation/inverse condemnation case resolved rate	0%	0%	5%	18%	36%
	# of active condemnation/inverse condemnation cases pending***	NA	13	12	18	36

***New Measure for FY2026

Mediation

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Meets Community's Needs	# of mediations/facilitations conducted	133	173	64	103	206
	% of facilitation requests fulfilled	99%	100%	100%	100%	100%
Effective/Quality	% ADR mediations successfully resolved	85%	83%	80%	80%	80%
	% of post-mediation survey respondents indicating th they would refer others	95%	90%	95%	85%	95%

MAYOR'S OFFICE

The Mayor's Office supports the elected chief executive and ceremonial head of the City pursuant to the City Charter. The office is comprised of support staff and constituent services that keep the Mayor in touch with residents of Albuquerque and their concerns. The Mayor provides the leadership and direction to execute policies and those legislated by the City Council to provide municipal goods, services, facilities, and infrastructure required of a modern city.

FISCAL YEAR 2027 HIGHLIGHTS

The proposed FY/27 General Fund budget for the Mayor's Office is \$1.1 million, a decrease of 10.1% or \$122 thousand from the FY/26 original budget.

Technical adjustments in FY/27 include a \$5 thousand net increase for medical and dental, whereas insurance administration and basic life (BLIF) incurred a minimal adjustment.

Internal service costs associated with telephone, network and fleet have a minimal change. Risk assessments related to workers compensation and tort decrease \$8 thousand.

As part of overall General Fund cost saving measures, cuts to contracts reduce operating funding by \$23 thousand.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3800001-MA-Mayors Office Program	1,165	1,207	1,210	1,047	1,085	(122)
Total 110 - General Fund	1,165	1,207	1,210	1,047	1,085	(122)
TOTAL APPROPRIATIONS	1,165	1,207	1,210	1,047	1,085	(122)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	1,165	1,207	1,210	1,047	1,085	(122)
TOTAL FULL-TIME POSITIONS	7	5	5	5	5	0

MUNICIPAL DEVELOPMENT

The Department of Municipal Development (DMD) operates and maintains City streets, storm drains, traffic signals, street lighting, and the development and design of capital public buildings.

Program initiatives include strategic support, capital improvement projects, design funding for transportation and storm drains, street CIP/transportation infrastructure tax, storm drainage, General Fund Street services, special events parking, street services, Plaza del Sol building, and gas tax.

MISSION

To ensure that capital projects are completed efficiently, timely, and with high-quality standards. DMD also provides the operation and maintenance of City streets, storm drains, and traffic signals, as well as the development and design of capital infrastructure for streets and storm drainage.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The Department of Municipal Development budget is reorganized to increase transparency into sunk costs of contracts and operating expenses required to build and maintain city public works assets.

The FY/27 proposed General Fund budget totals \$41.5 million, an increase of \$4.4 million, or 11.8%, from the FY/26 original budget of \$37.1 million.

Technical adjustments include \$511 thousand for frontline employee raises, subject to negotiations for positions associated with a union. An increase of \$186 thousand is included for medical and dental and \$26 thousand for insurance administration. Basic life (BLIF) decreases \$4 thousand.

Internal service allocations associated with telephone increase \$4 thousand, fleet fuel and maintenance combine for an increase of \$24 thousand, and network and radio combine for a net increase of \$99 thousand. The department's risk assessments result in a net decrease of \$1.1 million.

Other adjustments include reorganizing to increase in-house capabilities for the most challenging private contracts, stripping, and spotting. This will increase agility

and reduce dependence on outside forces. By bringing line spotting and stripping in-house, the budget decreases by \$1.32 million. Additional adjustments include an increase for essential contractual obligations, and a transfer subsidy to the Gas Tax Road Fund 282. Seven positions totaling \$ 1.17 million are eliminated through budget cuts.

Non-recurring appropriations include an ARID LID project and a Fund 282 subsidy totaling \$1.8 million.

General Fund full-time position count is 218.

Gas Tax Road Fund – 282

The FY/27 Gas Tax Road Fund proposed budget is \$7.5 million, an increase of 37.7%, or \$2.1 million, from FY/26's budget of \$5.4 million.

Technical adjustments include raises for frontline staff of \$82 thousand, and \$48 thousand for medical, vision, and dental, while BLIF decreases \$1 thousand.

Internal service allocations associated with telephone decrease by \$2 thousand, fleet fuel and maintenance combine for a net increase of \$31 thousand, and network increases by \$35 thousand, with no change in radio. Risk assessments result in a net decrease of \$62 thousand.

Gas Tax Road Fund full-time position count is 59.

Automated Speed Enforcement Fund - 289

The FY/27 Automated Speed Enforcement Fund proposed budget is \$4.0 million, an increase of 6.4%, or \$242 thousand, from the FY/26 original budget of \$3.8 million.

Technical adjustments include frontline employee raises of \$7 thousand, and medical increases of \$4 thousand. Risk assessments result in a net decrease of \$7 thousand.

Parking Facilities Operating Fund - 641

The Parking Facilities Operating Fund and related positions have been transferred to the General Services Department.

Parking Facilities Debt Service Fund - 645

The Parking Facilities Debt Service Fund has been transferred to the General Services Department.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2400004-MD-Strategic Support	4,094	3,382	3,397	3,479	3,539	157
2400005-MD-Design Recovered Storm	1,939	3,422	3,436	793	3,200	(222)
2400006-MD-Design Recovered CIP	2,422	2,207	2,218	2,334	2,307	100

MUNICIPAL DEVELOPMENT

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
2400009-MD-Construction	1,898	2,117	2,125	2,187	2,211	94
2400010-MD-Streets	4,959	6,852	6,877	2,782	6,776	(76)
2400011-MD-Storm Drainage	3,833	3,499	3,507	4,449	4,543	1,044
2400012-MD-Street Svcs-F110	19,345	13,807	13,826	16,644	14,263	456
2400013-MD-Trsf to CIP Fund	0	0	0	0	0	0
2400014-MD-Trsf to Gas Tax Road Fund	1,640	1,000	1,000	1,000	3,838	2,838
2400015-MD-Special Events Parking Prog	0	19	19	19	19	0
2400033-MD-Real Property Program	870	839	843	845	826	(13)
Total 110 - General Fund	41,000	37,144	37,248	34,532	41,522	4,378
<u>282 - Gas Tax Road Fund</u>						
2400025-MD-Street Svcs-F282	5,845	5,193	5,193	6,863	7,244	2,051
2400026-MD-Trsf to Gen Fund	248	248	248	248	248	0
Total 282 - Gas Tax Road Fund	6,093	5,441	5,441	7,111	7,492	2,051
<u>289 - Automated Speed Enforcement Fund</u>						
2400037-MD-Speed Enforcement Program	3,295	2,790	2,790	3,578	3,032	242
2400038-MD-Speed Remit to State	0	0	0	0	0	0
2400039-MD-Trsf to General Fund	0	1,000	1,000	1,000	1,000	0
Total 289 - Automated Speed Enforcement Fund	3,295	3,790	3,790	4,578	4,032	242
<u>641 - Parking Facilities Operating Fund</u>						
2400027-MD-Parking Services Program (INACTIVE)	5,707	5,259	5,259	5,597	0	(5,259)
2400028-MD-Parking Trsf to Gen Fund (INACTIVE)	529	726	726	726	0	(726)
Total 641 - Parking Facilities Operating Fund	6,236	5,985	5,985	6,323	0	(5,985)
<u>695 - Sports Stadium Debt Svc Fund</u>						
2400008-MD-Stadium Debt Svc	0	0	0	0	0	0
Total 695 - Sports Stadium Debt Svc Fund	0	0	0	0	0	0
TOTAL APPROPRIATIONS	56,625	52,360	52,464	52,545	53,046	686
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	56,625	52,360	52,464	52,545	53,046	686
TOTAL FULL-TIME POSITIONS	338	334	334	335	277	(57)

MUNICIPAL DEVELOPMENT

GAS TAX ROAD FUND 282 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	1,650	1,000	1,000	1,000	3,838	2,838
Total Miscellaneous	(35)	0	0	(14)	0	0
Total State Shared Revenue	4,880	4,200	4,200	4,200	4,200	0
TOTAL REVENUES	6,495	5,200	5,200	5,186	8,038	2,838
BEGINNING FUND BALANCE	346	747	747	747	(1,178)	(1,925)
TOTAL RESOURCES	6,840	5,947	5,947	5,933	6,860	913
APPROPRIATIONS:						
Total Operating Appropriations	5,835	5,193	5,193	6,863	7,244	2,051
Total Transfers to Other Funds	258	248	248	248	248	0
TOTAL APPROPRIATIONS	6,093	5,441	5,441	7,111	7,492	2,051
FUND BALANCE PER ACFR	747	506	506	(1,178)	(632)	(1,138)
ADJUSTMENTS TO FUND BALANCE	8	1	1	1,178	634	632
AVAILABLE FUND BALANCE	754	507	507	0	1	(506)

AUTOMATED SPEED ENFORCEMENT FUND 289 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	301	0	0	590	0	0
Total Fines and Forfeits	0	3,800	3,800	3,800	7,000	3,200
Total Charges for Services	(15)	0	0	0	0	0
Total Licenses & Permits	5,878	0	0	0	0	0
TOTAL REVENUES	6,164	3,800	3,800	4,390	7,000	3,200
BEGINNING FUND BALANCE	3,736	6,605	6,605	6,605	6,417	(189)
TOTAL RESOURCES	9,900	10,405	10,405	10,995	13,417	3,011
APPROPRIATIONS:						
Total Operating Appropriations	3,292	2,790	2,790	3,562	3,032	242
Total Transfers to Other Funds	3	1,000	1,000	1,016	1,000	0
TOTAL APPROPRIATIONS	3,295	3,790	3,790	4,578	4,032	242

MUNICIPAL DEVELOPMENT

AUTOMATED SPEED ENFORCEMENT FUND 289 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
FUND BALANCE PER ACFR	6,605	6,615	6,615	6,417	9,385	2,769
ADJUSTMENTS TO FUND BALANCE	(94)	(31)	(31)	(94)	(94)	(63)
AVAILABLE FUND BALANCE	6,512	6,585	6,585	6,323	9,291	2,706

PERFORMANCE MEASURES

CORE SERVICES

The Department of Municipal Development provides four core services:

- Manage City's Real Estate Portfolio
- Oversee the Design, Construction, and Rehabilitation of Public Buildings
- Oversee the Design, Construction, and Maintenance of Transportation and Storm Drainage Infrastructure

The performance measures in the tables below capture Municipal Development's ability to perform these services at a high level.

Manage City's Real Estate Portfolio

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
City departments' real estate transaction needs are met	# of properties purchased	6	11	N/A	3 Including 2 for Aviation	N/A
	# of properties sold	2	2	N/A	0	N/A
Real estate transactions have a positive economic impact on community	# of properties available for sale	17	16	N/A	16	N/A
	\$ of properties purchased	\$8.8M	21.75M	N/A	\$38.65(In cluding Aviation)	N/A
	\$ of properties sold	\$20,000	\$268,000	N/A	\$0	N/A

Oversee the Design, Construction, and Rehabilitation of Public Buildings

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
City departments' vertical construction needs are met	# of projects requested through Procore.	15	2	15	50	50
	Square footage of new city buildings constructed	195,000	1,100	200,000	150,000	200,000
	# of city building renovation/rehab projects initiated	75	1	40	25	50
	Square footage of city buildings renovated/rehabilitated	280,000	11,500	300,000	107,500	200,000
Projects are on-time and on-budget	Average # of change orders for large (>\$10M) projects	4	4	4	3	N/A
	% of projects finishing on schedule	85%	85%	85%	95%	95%

MUNICIPAL DEVELOPMENT

Oversee the Design, Construction, and Maintenance of Transportation and Storm Drainage Infrastructure

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Albuquerque's Infrastructure Needs are Met	# of excavation and barricading permits issued	4,554	4,769	5,000	2,436	5,000
	\$ spent on roadway, lighting, and stormwater infrastructure projects	15.28M	70M	64M	28M	50M
Infrastructure is Safe and in Good Condition	# acres of medians landscaped	5	5	5	5	5
	% of roads rated "Excellent" or "Good" according to the Pavement Condition Index (PCI)	39.8	31	-	25.8	25
	# potholes filled	13,569	10,390	10,000	3,933	8,000
	# lane miles maintained (inlay, micro, slurry)	91	72	120	52	100
	# arroyo miles maintained	142	176	120	82	120
	# dams/basins maintained	17	8	35	14	30
	# of streetlight complaints addressed	2,445	1,466	3,400	649	1,500
	# of sign or signal obstruction requests addressed	1,373	1,289	1,100	243	500
	# of Neighborhood Traffic Management Program (NTMP) requests addressed	67	52	50	42	60
	# of NTMP projects completed	10	20	20	18	25
	# of traffic signal maintenance complaints addressed	6,678	7,826	9,000	3,761	1,200
	# of sign repairs completed	1,668	1,428	1,700	530	1,200
	# of barricade inspections	11,397	10,872	8,000	4,916	8,000
	# of sidewalk defects repaired	646	442	500	234	500
	\$ spent on complete street projects	93,000	356,836	-	122,306	250,000
Keep the Environment Clean	# of Vision Zero projects completed	4	4	1	2	5
	# of NPDES inspections	1,044	1,257	800	428	800
Resident Concerns are Addressed	# curb miles swept	29,295	30,330	35,000	17,750	35,000
	Average days assigned 311 calls are open for construction	1.6	1.91	2	2.66	2

OFFICE OF CITY CLERK

The Office of the City Clerk maintains official records for the City of Albuquerque, administers the public financing program for municipal elections, accepts bids from the general public, as well as accepts service of process for summons, subpoenas and tort claims on behalf of the City of Albuquerque. The City Clerk is the chief records custodian for the City of Albuquerque and processes public records requests pursuant to the New Mexico Inspection of Public Records Act (IPRA). The Office of the City Clerk also manages the Office of Administrative Hearings and is responsible for conducting all hearings specifically assigned by City of Albuquerque ordinance, including animal appeals, handicap parking, and personnel matters. The Clerk and staff are honored to assist citizens and fellow public servants in all aspects of the office.

MISSION

Responsible for the preservation, maintenance, and provision of public records; prepares and administers the City's Municipal elections public financing program in a fair, equitable, and ethical manner; provides an impartial forum for administrative hearings and support for the Board of Ethics, the Personnel Board, and the Labor Board.

VISION

To fulfill the trust of the citizens of Albuquerque through exemplary service, integrity, efficiency, accuracy, and transparency of local government.

FISCAL YEAR 2027 HIGHLIGHTS

The City Clerk budget is built to focus on mitigating risk through proactive staffing based upon the challenging volume of out of state and out of country records requests.

The proposed FY/27 General Fund budget is \$5.05 million, a decrease of 0.4%, or \$21 thousand, below the FY/26 original budget of \$5.07 million.

In FY/27, the budget includes a wage increase of \$58 thousand for frontline employees, subject to negotiations for positions covered by a union; an increase of \$26 thousand for medical and dental; and an insurance administration increase of \$4 thousand. Basic life (BLIF) decreased by a minimal amount.

Internal service costs associated with communication, risk, and fleet increase by \$218 thousand.

Additional adjustments include reducing the Election Audit Contract, elimination of the Kaizen Contract, and moving temporary employee costs to the Risk Fund in an effort to mitigate legal risk and proactively staff, with recurring funds. This adjustment removes the one-time IPRA temporary staffing funding that had been carried in the prior year budget. This is a net decrease of \$535 thousand.

Due to the transfer of one attorney to Legal and the elimination of two Document Imaging Clerk positions, the FY/27 full-time position count is 35.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1300001-CC-Office of the City Clerk	5,524	4,387	4,400	4,327	4,365	(22)
1300002-CC-Administrative Hearing Off	375	589	591	629	586	(3)
1300010-CC-Open and Ethical	115	90	90	101	94	4
Total 110 - General Fund	6,014	5,066	5,081	5,057	5,045	(21)
TOTAL APPROPRIATIONS	6,014	5,066	5,081	5,057	5,045	(21)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	6,014	5,066	5,081	5,057	5,045	(21)
TOTAL FULL-TIME POSITIONS	38	38	38	38	35	(3)

OFFICE OF CITY CLERK

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# of records digitized (in 000's)	624,496	807,036	800,000	373,726	800,000
# of participating candidates receiving public financing	8	0	15	7	N/A
# of public records requests closed	13,744	15,625	N/A	8,136	19,000

PERFORMANCE MEASURES

CORE SERVICES

The Office of the City Clerk provides four core services:

- Public records requests
- Hearings administration and adjudication
- Campaign finance and oversight
- Records retention

The performance measures in the following tables capture the Office of the City Clerk's ability to perform these services at a high level.

Public records requests

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Requests are Acknowledged and Responded to On Time	# of public records requests	15,237	1,502	15,500	10,581	19,000
	median response time (in days)	15	15	20	15	15
Privacy and Confidentiality are Protected	# of trainings for City staff and departments	12	12	15	12	12

Hearings administration and adjudication

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Hearings are Resolved In a Timely Manner	# of labor board hearings	18	21	35	51	110
	# of personnel appeal hearings	9	22	25	12	25
	# of animal appeal hearings	29	40	65	39	90
	# of misc. appeal hearings	465	404	1,300	554	1,300
	# of ASE appeal hearings	860	1,400	1,550	1,317	2,000
	% of hearings held within IHO timeframe	100%	100%	100%	100%	100%

Campaign Finance And Oversight

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
High Level of Participation in Public Financing Program	# of applicant candidates for public financing	8	23	20	20	12
	# of measure finance committees registered	10	6	25	16	10
	\$ of funds provided to participating candidates	\$313,919	0	\$1,700,000	\$1,046,053	0
	# of petition signatures processed	3,536	47,836	20,000	1,486	6,000
	# of qualifying contributions processed	1,070	11,695	15,000	421	3,000
Compliance with Campaign Finance Requirements	# of financial disclosures audited per election cycle	161	114	210	424	50

OFFICE OF CITY CLERK

Records retention

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Documents are easily accessible and accurate	average working days from request to delivery of an item in retention	1	1	1	1	1
Records center is seen as a resource	# of records and retention trainings held	4	5	4	2	4
Records are effectively managed in accordance with retention schedule	% available capacity at the records center	16%	35%	20%	32%	30%
	# of boxes held at the records center	10,726	7,708	9,000	8,055	8,232

OFFICE OF INSPECTOR GENERAL

The Office of Inspector General is an independent office of City Government and does not report to the City's executive branch or the City Council. The Office of Inspector General reports directly to the Accountability in Government Oversight Committee, which provides oversight to the Office of Inspector General and reviews and approves all investigatory reports.

MISSION

To provide independent and objective insight, oversight, and foresight in promoting integrity, efficiency, overall effectiveness, accountability, and transparency in government to safeguard and preserve the public trust.

The Office of Inspector General will accomplish this mission by preventing, detecting, deterring and investigating fraud, waste and abuse in City activities including all City contracts and partnerships, and to deter criminal activity through independence in fact and appearance, investigation and interdiction, and to investigate all allegations of violations of the Code of Ethics and the Elections Code when requested by the Board of Ethics and Campaign Practices.

VISION

The Office of Inspector General serves to "Protect the Public Trust" and does so by encouraging positive change and ethical behavior in City government; exemplifying efficiency, stewardship, and accountability; and strengthening community confidence and public trust.

FISCAL YEAR 2027 HIGHLIGHTS

City administration does not oversee Office of Inspector General. Therefore, the Mayor's proposed budget for Office of Inspector General does not impose the same cost cutting measures as the departments under his purview. The Department requested increases of \$336 thousand, however the administration held them flat with the exception of salary increases.

The FY/27 proposed budget for the Office of Inspector General is \$971 thousand, an increase of \$72 thousand, or 8%, from the FY/26 original budget of \$899 thousand.

Technical adjustments for personnel include \$11 thousand in wage increases for frontline staff, subject to negotiations for positions associated with a union, and a net increase of \$5 thousand in health and life insurance premiums. Risk assessments decrease by a net of \$4 thousand. Minimal increases of \$2 thousand are included for telephone and network.

The FY/27 proposed budget full-time position count is 4.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4200001-IG-Office of Inspector General	739	899	902	862	971	72
Total 110 - General Fund	739	899	902	862	971	72
TOTAL APPROPRIATIONS	739	899	902	862	971	72
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	739	899	902	862	971	72
TOTAL FULL-TIME POSITIONS	4	4	4	4	4	0

OFFICE OF INSPECTOR GENERAL

PERFORMANCE MEASURES

CORE SERVICES

The Office of the Inspector General provides two core services:

- Responding to tips, concerns, and complaints
- Proactively addressing issues

The performance measures in the following tables capture the Inspector General's ability to perform these services at a high level.

Responding to tips, concerns, and complaints

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
IG is Seen as a Trusted Resource	# of cases (tips/complaints) received by OIG and entered into Case Management Tracking System	225	427	145	46	100
Issues are Addressed in a Timely Manner	% of cases closed by OIG within 180 days of receipt	95%	96%	90%	96%	90%
IG's Work is Impactful	# of cases resolved by OIG	205	461	135	31	85
	# of cases that resulted in an OIG issued report for review by the Accountability in Government Oversight Committee	27	16	25	3	15
	% of investigated reports that resulted in corrective or preventative action	67%	75%	60%	66%	60%

Proactively addressing issues

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Reports are Impactful	# of reports examining processes, policies and legislation leading to opportunities for improvements or compliance	18	11	4	2	6

OFFICE OF INTERNAL AUDIT

The Office of Internal Audit is an independent and nonpartisan office of City Government. The office is not part of the City's executive branch or the City Council, and it strictly adheres to government auditing standards while exercising the highest ethical standards. The Office of Internal Audit reports directly to the Accountability in Government Oversight Committee, which is comprised of five community members at large and is responsible for reviewing and approving all audit reports.

The goals of the department are to:

- Provide independent and objective value-added audits, reviews, and advisory services.
- Proactively identify risks, evaluate controls, and make recommendations that will strengthen City operations.

MISSION

To provide objective and independent evaluations and effective solutions that promote transparency, accountability, efficiency, and effectiveness of City government for the citizens of Albuquerque.

FISCAL YEAR 2027 HIGHLIGHTS

City administration does not oversee Office of Internal Audit. Therefore, the Mayor's proposed budget for Office of Internal Audit does not impose the same cost cutting measures as the departments under his purview. The Department requested increases of \$343 thousand, however the administration held them flat with the exception of salary increases.

The FY/27 proposed budget for the Office of Internal Audit totals \$1.27 million, an increase of \$185 thousand, or 17.1%, from the original FY/26 budget of \$1.08 million.

Personnel technical adjustments include \$19 thousand for wage increases for frontline employees, subject to negotiations for positions associated with a union, and a net increase of \$9 thousand for health, dental and life insurance premiums. Network allocations increased by \$3 thousand.

The FY/27 proposed budget full-time position count is 8.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4100001-IA-Internal Audit	1,020	1,081	1,086	1,124	1,266	185
Total 110 - General Fund	1,020	1,081	1,086	1,124	1,266	185
TOTAL APPROPRIATIONS	1,020	1,081	1,086	1,124	1,266	185
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	1,020	1,081	1,086	1,124	1,266	185

TOTAL FULL-TIME POSITIONS	8	8	8	8	8	0
----------------------------------	---	---	---	---	---	---

DEPARTMENT BY THE NUMBERS

Data Point		Actual FY/24	Actual FY/25	Target FY/26	Mid-Year FY/26	Target FY/27
Compliance with Government Auditing Standards	Successfully complete tri-annual Peer Review	N/A	N/A	Pass	Pass	N/A

PERFORMANCE MEASURES

CORE SERVICES

The Office of Internal Audit provides two core services:

- Audits and reviews
- Requested non-audit services

OFFICE OF INTERNAL AUDIT

The performance measures in the following tables capture Internal Audit's ability to perform these services at a high level.

Audits & Reviews and Requested Non-Audit Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Projects Completed On-Time/On-Budget	% of projects completed as agreed upon in the Annual Work Plan	82%	81%	80%	44%	80%
Impact on City Government	\$ amount assessed by audit services*	\$45M	\$29.2M	\$5.0M	\$1.3M	\$5.0M
	Percent of concurrence with the recommendations made	100%	100%	90%	100%	90%
	Percent of recommendations implemented	57%	54%	70%	17%	60%
Established and Maintained Good Rapport with Departments	Auditee survey rating on value-added recommendations (5 pt. scale)	4.7	4.8	4.5	4.5	4.5

* Funding assurance is the finite dollar amount of assurance derived from the performance of Internal Audit services.

* The Peer Review occurs every three years and took place the third quarter of fiscal year 2026.

PARKS AND RECREATION

The Parks and Recreation Department serves the recreational needs of Albuquerque and the surrounding metropolitan area. The department is organized into the following divisions: park management, recreation, aquatics, open space, golf, design & development, construction, and administration

MISSION

QUALITY PARKS & RECREATION FOR A QUALITY LIFE!

In order to achieve this, the department will:

- Plan, develop, protect, maintain, and enhance Parks, Recreation facilities, Major Public Open Space, and the off-street multi-use Trails System that support community quality-of-life, provide equitable access to parks and green space, and contribute to Albuquerque's sense of place.
- Provide high quality, affordable facilities and programs for all ages to encourage positive personal development and active, healthy lifestyles.
- Promote conservation/environmental education and values, and connect families and children to nature.
- Support economic development and tourism based on sports and outdoor recreation.
- Maintain a safe and supportive workplace, a commitment to ethical management practices, and a spirit of teamwork for all Parks & Recreation employees.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

Parks and Recreation Department will focus on refining core operations to better serve the community.

The FY/27 proposed General Fund budget is \$49.7 million, a decrease of 3.3%, or \$1.7 million from the FY/26 original budget. The budget contains \$457 thousand to compensate for a wage increase for frontline employees, subject to negotiations for positions associated with a union.

Personnel technical adjustments include an increase of \$290 thousand for medical and dental and \$29 thousand for insurance administration, whereas basic life (BLIF) decreases \$6 thousand. Two positions transfer to the Chief Administrative Office, reducing the budget by \$228 thousand. Furthermore, as part of overall General Fund cost saving measures, ten positions were cut, reducing the personnel budget by \$829 thousand.

Internal service allocations associated with telephone increase \$34 thousand, network and radio have a combined decrease of \$52 thousand, and fleet maintenance and fuel decrease \$54 thousand. The department's risk assessments associated with workers compensation and tort decrease \$663 thousand.

Non-recurring FY/26 funding of \$1.3 million was removed. However \$1.5 million is included in the FY/27 budget to continue supporting a variety of initiatives such as bee sponsorship, bosque interns, the indoor track, umpire and other sport referee's pay increase, urban forestry and youth connect summer recreation programs, to name a few.

The FY/27 budget reduced contractual funding and reallocated to supplies with the purpose of supporting golf courses, softball fields, the shooting range and certification for the climbing wall. Additional cost savings measures include reducing personnel by \$340 thousand for projected vacancy savings while cuts in operating result in a net savings of \$575 thousand.

Operating Grants Fund – 265

Operating grants for FY/27, appropriated in separate legislation, total \$5.8 million and includes an Urban Forestry grant and a transportation alternative program grant to operate the bicycle and pedestrian safety program. Indirect overhead and cash match are included in the transfer to operating grants fund in City Support.

The FY/27 proposed full-time position count is 334, of which three are grant funded youth bicycle educator positions.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4500006-PR-Strategic Support Program	2,295	2,363	2,373	2,336	2,295	(68)
4500007-PR-Park Management	19,399	21,853	21,899	20,165	20,746	(1,107)
4500008-PR-Recreation	5,485	5,521	5,532	6,110	5,774	253
4500010-PR-Aquatic Services	6,858	6,590	6,598	6,958	6,536	(54)
4500013-PR-Trsf to CIP Fund	150	150	150	150	100	(50)
4500016-PR-CIP Funded Employees	2,476	3,069	3,080	3,080	3,034	(35)
4500017-PR-Open Space Mgmt	5,339	6,713	6,728	6,366	5,435	(1,278)
4500018-PR-Golf Program	5,357	5,132	5,144	6,339	5,794	662
Total 110 - General Fund	47,359	51,391	51,504	51,504	49,714	(1,677)

PARKS AND RECREATION

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
265 - Operating Grants Fund						
4500021-Project Program (265) - Parks and Rec	350	5,708	5,708	5,708	5,779	71
Total 265 - Operating Grants Fund	350	5,708	5,708	5,708	5,779	71
TOTAL APPROPRIATIONS	47,709	57,099	57,212	57,212	55,493	(1,606)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	47,709	57,099	57,212	57,212	55,493	(1,606)
TOTAL FULL-TIME POSITIONS						
	346	346	346	346	334	(12)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
Total acreage of parks maintained	2,928	2,928	2,928	2,928	2,933
# of new park acres developed	1.1	0.0	0.0	22.7	4.8
# of new trail miles	2.0	3.0	3.3	0.2	2.8

PERFORMANCE MEASURES

CORE SERVICES

The Parks and Recreation Department provides five core services:

- Parks, Trails, and Open Space
- Aquatics
- Golf
- Recreation Services
- Community & Youth Engagement

The performance measures in the following tables capture Parks & Recreation's ability to perform these services at a high level.

Parks, Trails, and Open Space

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Parks and Open Space are Enjoyable and Accessible	# of planning projects for new or renovated parks	4	6	4	14	5
	# of acres of new parkland acquired	11	3	0	7	0
	# of parks renovated	3	6	3	5	2
	City-wide 10-Minute Walk to A Park Score	90%	1	1	1	90
	Ratio of Park Space/Capita [High Income vs. Low Income Neighborhoods]	0.53	5	1	1	1
	# park acres per 1,000 city residents (includes trails)	5	5	5	5	5
	# of acres owned or managed as Major Public Open Space	30,596	30,604	30,635	30,604	30,620
	# of visitors at staffed Open Space Facilities	382,864	350,733	350,000	163,438	350,000
	# Open Space acres per 1,000 city residents	54	54	54	54	54

PARKS AND RECREATION

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
City's Urban Canopy is Restored/Sustained	Total number of trees, new as well as replaced for fiscal year past	4,021	1,762	5,000	947	5,000
	% of tree canopy	12%	12%	12%	12%	12%
	Let's Plant Albuquerque [Citywide tree planting progress towards 100,000 goal]	25,590	39,395	40,000	5,993	55,000
Spaces Support the Local Economy	\$ in revenue generated at Balloon Fiesta Park [Balloon Fiesta not included]	\$540,019	\$493,966	\$375,000	\$234,464	\$475,000

Aquatics

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Pools are Enjoyable and Accessible	Total # of pool visits	261,325	316,306	280,000	178,974	300,000
	# pool visits by youth customers (0-19)	157,726	121,884	160,000	35,348	150,000
	# of students using pools for activities and competitions	19,457	15,419	21,000	12,896	21,000
	# of swimming lesson courses sold (Note: most swimming lessons occur in the end of the fiscal year)	18,271	23,160	20,000	10,276	24,000

Golf

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Golf Courses are Enjoyable and Self Sufficient	# of rounds of golf played on City Courses	270,329	285,424	297,362	159,972	299,000
	% of Golf operating budget covered by earned revenues	100%	100%	100%	100%	100%

Recreation Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Recreation Services are Available	# of teams in City recreation leagues	25	310	20	188	310
	# bike education events [FY/25 revised from participants to events]	339	406	250	195	425

Community and Youth Engagement

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Community is Engaged	# of volunteers	3,227	1,511	2,800	1,841	2,525
	# of volunteer hours worked yearly	18,147	14,136	16,000	13,324	22,900
Youth are Engaged	# of youth served in all PRD programs (0-19 yrs.)	211,360	348,945	211,000	173,806	357,500

PLANNING

The Planning Department provides leadership to facilitate high quality growth and development in our City. The department enforces zoning, building, land use codes and regulations so buildings and neighborhoods are safe and protected. It also creates and deploys development plans and strategies to ensure that growth conforms to adopted plans, policies and regulations. Albuquerque Geographic Information Systems (AGIS) moved back to Planning from Technology and Innovation in FY/23 to enhance efficiencies, and provides up-to-date and innovative online mapping capabilities and information concerning property within the City of Albuquerque.

MISSION

To facilitate and manage the sustainable growth of Albuquerque, and enforces regulations to promote the health, safety, and welfare of the public.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The FY/27 proposed General Fund budget for the Planning Department is \$24.7 million, a \$1.1 million or 4.7% increase over the FY/26 original budget. Funding of \$369 thousand is included for frontline employee raises, subject to negotiations for union positions.

Other technical adjustments include an increase in medical and dental of \$158 thousand, an increase of \$23 thousand for insurance administration, and a basic life (BLIF) decrease of \$4 thousand. An additional \$100 thousand is included for Certified Building Official (CBO) specialty pay per approved Memorandum of Agreement.

Focusing on reinforced code enforcement and building safety capacity, several personnel changes occurred in intra-year FY/26. An associate planner position was inactivated to offset reclasses for four code enforcement supervisors and an assistant code compliance manager. A senior code enforcement position was inactivated in order to create a zoning plan review supervisor position. A temporary position was inactivated to offset the increase in wages for a senior planner position with the remaining funding used for supplies. Additionally, six full-time positions and temporary staff were cut resulting in a budget reduction of \$780 thousand.

Three new positions were created in accordance with legislation R-2025-045, which allocated \$450 thousand to improve timelines and permitting efficiency.

Internal service allocations include an increase of \$17 thousand for telephone, \$83 thousand for network, and \$117 thousand for risk assessments related to workers compensation and tort. Fleet maintenance and fuel decrease \$2 thousand.

The FY/27 budget includes \$300 thousand in non-recurring to continue supporting property abatement. Of that amount, \$178 thousand will be transferred to the Refuse Disposal Operating Fund for after hour board up activities.

The department identified positions to be held in FY/27 resulting in an additional decrease of \$343 thousand as well as a decrease of \$50 thousand by cutting CPA assessment funds.

The department's full-time position count for the FY/27 proposed budget is 194.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
4900001-PL-Strategic Support	2,888	4,146	4,159	4,158	4,230	84
4900002-PL-Code Enforcement	5,018	5,052	5,532	5,394	5,163	111
4900003-PL-Urban Design and Devel Prog	3,036	3,220	3,234	2,973	3,108	(112)
4900005-PL-One Stop Shop	14,300	10,737	11,233	11,059	11,765	1,028
4900009-PL-Transfer to Refuse Fund 651	463	463	463	463	463	0
Total 110 - General Fund	25,706	23,618	24,621	24,047	24,729	1,111
<u>265 - Operating Grants Fund</u>						
4900010-Project Program (265) - Planning	21	0	0	0	0	0
Total 265 - Operating Grants Fund	21	0	0	0	0	0
TOTAL APPROPRIATIONS	25,727	23,618	24,621	24,047	24,729	1,111
Intradepartmental Adjustments	0	0	0	0	0	0

PLANNING

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
NET APPROPRIATIONS	25,727	23,618	24,621	24,047	24,729	1,111
TOTAL FULL-TIME POSITIONS	199	198	200	200	194	(4)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# of parcels in the City	207,539	208,581	208,727	208,516	208,000
# of addresses in the City	192,440	206,414	210,306	206,521	207,000
# of data layers maintained	68	69	70	69	70

PERFORMANCE MEASURES

CORE SERVICES

The Planning Department provides five core services:

- Building Permitting
- Development Review
- Code Enforcement
- Long-Range Planning
- AGIS

The performance measures in the following tables capture Planning's ability to perform these services at a high level.

Building Permits

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Efficiency	# of construction permits issued	9,310	7,396	7,754	4,167	8,459
	# of other permits issued (including trades permits)	23,912	20,364	22,133	11,349	23,038
	Average turnaround time for residential plan review in days	18	19	16	5	5
	Average turnaround time for commercial plan review in days	28	22	13	4	4
	# of building inspections	35,225	22,784	27,652	11,796	23,946
	# of electrical inspections	28,543	20,824	29,013	11,202	22,740
	# of plumbing/mechanical inspections	43,780	30,675	36,427	13,479	27,362
	Average turnaround time for residential permit issuance in days *	40	15	31	12	11
	Average turnaround time for commercial permit issuance in days *	98	37	75	27	26
	% of next-day inspections	92%	84%	99%	99%	99%
	# of Fastrax plans submitted	257	1,911	262	1,091	2,215
	# of Fast Housing Fastrax plans submitted	N/A	89	30	27	41

* Including Residential/Commercial Trade permits and General Permits that don't go through plan review.

PLANNING

Development Review Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Development is Safe and Encouraged	# of site plan administrative amendments (AA) approvals	26	66	70	20	50
	# of Administrative DFT Site Plan applications	27	28	60	12	40
	# of DFT appeals	0	0	1	0	0
	# of DHO applications	0	124	150	114	200
	# of DHO appeals	0	1	4	0	0
	# of Zoning Hearing Examiner decisions	267	291	300	159	300
	# of Environmental Planning Commission decisions	68	38	75	23	50
	# of appeals processed [ZHE & EPC]	23	15	25	3	15
	# of Landmarks Commission decisions	20	10	15	1	10
	# of Pre-application Review Team (PRT) requests processed	99	61	50	37	60
	# of Sketch Plat/Plan reviews (DFT)	123	162	200	95	200
	# of Wireless Telecommunication Facility Decisions	0	4	5	32	25
Public Infrastructure Meets Standards	# of work order construction plans reviewed by engineers	112	84	110	47	90
No Net Expense for New Development	# of infrastructure improvement agreements	102	78	100	37	75
	Impact fee collections (\$000's)	2,642	1,344	2,500	996	2,000

Code Enforcement

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Responsive to Inspection Requests	# of code enforcement inspections and re-inspections conducted	67,807	48,691	65,000	23,395	65,000
	% of inspection requests inspected within 3 business days	35%	36%	35%	39%	35%
Complaint Resolution	# of notices of violation issued	41,007	31,349	25,000	11,931	25,000
	% of cases resolved by owner	87%	53%	50%	59%	50%
	% of cases resolved by City (and charged to owner)	1%	2%	2%	2%	2%
	% of cases resolved through court process	1%	0%	0%	0%	0%
Zoning Reviews for Building Permits	# of zoning reviews for building permits completed	4,853	5,965	4,150	2,015	4,150
	% of zoning reviews for building permits completed within 5 business days	45%	46%	40%	52%	50%
Business Registrations	# of business registrations issued/renewed	30,265	26,501	25,000	10,020	25,000
	% of business registration program operating costs recovered	100%	100%	100%	100%	100%

Long-Range Planning

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Empowerment/ Capacity Building	# of community leader sessions facilitated	2	0	1	0	1
	# of IDO trainings offered	5	0	5	9	5
Community Engagement	# of responses to Community Planning Area Assessment surveys	590	695	450	216	400
	# of events attended	32	18	30	25	35
	# of meeting hosted	33	47	30	8	15
Inter-Agency Coordination	# of partnerships (agencies/departments)	27	57	32	12	32
Proactive Planning for Communities	# of Community Planning Area assessments conducted	3	2	2	2	2

PLANNING

AGIS

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Geographic Data is High Quality	# of edits to land use layers	11,293	9,410	10,000	942	8,000
	% of staff time dedicated to data maintenance and integrity	70%	60%	65%	20%	55%
Geographic Data is used to Make Decisions	# of departments/agencies supported	20	18	18	14	18
Geographic Data is Accessible	# of new views of published maps	277,144	346,663	300,000	166,329	325,000

POLICE

The Albuquerque Police Department (APD) provides quality law enforcement services to the citizens of Albuquerque by working with neighborhoods to identify and abate conditions in the community that contribute to the occurrence of crime; by providing rapid dispatch and officer response to requests for emergency assistance; by conducting effective investigation of crimes through specialized investigation units supported by the City's crime laboratory; by operating crime prevention and community awareness programs; by cooperating with other law enforcement agencies and with other entities in the criminal justice system; and by providing strong internal support functions.

Neighborhood policing is the largest program, supporting six area commands: the special operations division, the open space unit, the metro traffic division, and data management. Investigative services consist of specialized divisions. The criminal investigations division investigates armed robberies, homicides and crimes against children. This division also includes the Family Advocacy Center which investigates domestic violence and sexual abuse and co-partners with other social agencies in providing assistance to these victims. The investigative services division targets narcotics offenders and career criminals (gangs, vice, fugitives). The scientific evidence division is comprised of the Metropolitan Forensic Science Center which performs the department's criminalistics, identification and evidence functions. The real time crime center assists police officers in tracking and responding to crime in the City. The violence intervention program is a critical component in the mission to reduce violent gun crime in the City. The professional accountability program is comprised of the office of the chief, compliance and oversight division, communications division and behavioral health. The office of the superintendent program oversees the internal affairs professional standards division, internal affairs force division and the APD Academy. The administrative support program provides long-range planning, problem solving, records management, human resources, and fiscal support. The off-duty police overtime program provides a mechanism to allow businesses and other external entities to employ sworn officers during their off-duty hours. The final program is the prisoner transport program which funds the transport of prisoners to the Metropolitan Detention Center.

MISSION

To build relationships through community policing that will lead to reduced crime and increase safety.

VISION

Envision an Albuquerque where citizens and the police department work together through mutual trust to build a thriving community.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The FY/27 proposed General Fund budget is \$278.2 million, representing an increase of 2% or \$5.4 million above the FY/26 original budget.

Technical adjustments include funding of \$3.8 million to support frontline staff raises, subject to negotiations for positions associated with a union. FY/27 personnel adjustments include a net increase of \$1.8 million for medical, insurance administration, and basic life insurance (BLIF).

Internal services allocations include \$7.1 thousand decrease in the telephone appropriation and a net increase of \$1.3 million for fleet maintenance, fuel, network, and radio. Risk assessments related to workers' compensation and tort decreased by \$3 million. Funding earmarked for the Motorola Agreement for Lifecycle Management increased \$9.7 thousand.

The department strategically reallocated resources by reducing the command staff by eight positions and directing funding to frontline officers' response for a net saving of \$655 thousand and budget cuts of 52 civilian positions for an additional net saving of \$5.3 million for total savings of \$5.9 million in personnel. Of these savings, the department added 50 Police Service Aides, bringing the total to 100 funded positions, focused on recruitment, retention, and filling 1,100 sworn officer positions.

Other technical adjustments include transferring the Office of Emergency Management's five full-time positions to APD, with a net cost of \$735 thousand in personnel and \$387 thousand in operational, from DFAS. Non-recurring funding of \$250 thousand has been carried forward to FY/27 to support APD.

The proposed budget includes a \$400 thousand increase in personnel for four Crime Technology Analysts and \$133 thousand in operations to cover rental costs for the new OEM facility. It also includes a reduction of \$1.4 million transfer to Solid Waste for their assistance with the Clean Cities initiatives. An increase of \$1.9 million to the budget, offset by a \$2.9 million reduction in operational contracts and significant federal and state investment, is included in the budget for technology.

The proposed FY/27 General Fund civilian count is 726, and the sworn count is 1,100 for 1,826 full-time positions.

Law Enforcement Protection Fund - 280

The FY/27 proposed budget is \$1.5 million and comprises two components: the \$1.5 million law enforcement protection project, of which \$100 thousand will be transferred to the General Fund for the debt service payment of police vehicles.

POLICE

Operating Grants – 265

Operating grants, appropriated in separate legislation, are estimated at \$6.4 million and includes 69 full-time grant-funded positions. Three victim crime liaison positions are funded through the STOP Violence Against Women Grant; two civilian positions are funded through the High-Intensity Drug Trafficking Area (HIDTA) grant; three positions are funded through the Sexual Assault Kit Initiative (SAKI)

grant, and two civilian positions are funded through the VOCA Victim Assistance grant. Also accounted for in the Operating Grants Funds are six DNA grant positions and 50 police officers for the COPS Grant. Included in the budget is the transfer of three positions from OEM.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
5100002-PD-Neighborhood Policing	127,624	124,648	125,067	131,690	140,056	15,408
5100003-PD-Investigative Services	59,027	63,028	63,258	63,680	61,321	(1,707)
5100004-PD-Administrative Support	22,253	25,619	25,650	24,441	23,628	(1,991)
5100005-PD-Professional Accountability	29,727	30,851	30,977	30,591	28,904	(1,947)
5100007-PD-Prisoner Transport Program	4,847	4,072	4,087	5,074	4,653	581
5100010-PD-Off Duty Police OT Program	538	1,000	1,000	447	200	(800)
5100012-PD-Trsf to CIP Fund	0	0	0	0	0	0
5100021-PD-Aviation Policing	0	0	0	0	0	0
5100022-PD-Office of the Superintendent	23,271	23,251	23,340	21,781	18,267	(4,984)
5100023-PD-Trsf to Parking Fac Ops Fd	200	400	400	400	400	0
5100024-PD-Office of Emergency Management	0	0	0	0	809	809
Total 110 - General Fund	267,487	272,869	273,779	278,104	278,238	5,369
<u>265 - Operating Grants Fund</u>						
5100025-Project Program (265) - Police	12,522	12,020	12,020	12,020	6,413	(5,607)
Total 265 - Operating Grants Fund	12,522	12,020	12,020	12,020	6,413	(5,607)
<u>280 - Law Enforcement Protection Fund</u>						
5100027-Project Program (280) - Police	3,677	1,507	1,507	1,507	1,547	40
Total 280 - Law Enforcement Protection Fund	3,677	1,507	1,507	1,507	1,547	40
TOTAL APPROPRIATIONS	283,687	286,396	287,306	291,631	286,198	(198)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	283,687	286,396	287,306	291,631	286,198	(198)
TOTAL FULL-TIME POSITIONS	1,881	1,887	1,887	1,891	1,895	8

POLICE

LAW ENFORCEMENT PROTECTION FUND 280 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Intergovernmental Revenues	3,749	1,505	1,505	1,505	1,547	42
TOTAL REVENUES	3,749	1,505	1,505	1,505	1,547	42
BEGINNING FUND BALANCE	719	790	790	790	788	(2)
TOTAL RESOURCES	4,468	2,295	2,295	2,295	2,335	40
APPROPRIATIONS:						
Total Transfers to Other Funds	100	100	100	100	100	0
Total Operating Appropriations	3,577	1,407	1,407	1,407	1,447	40
TOTAL APPROPRIATIONS	3,677	1,507	1,507	1,507	1,547	40
FUND BALANCE PER ACFR	790	788	788	788	788	0
ADJUSTMENTS TO FUND BALANCE	(16)	(73)	(73)	(16)	(16)	57
AVAILABLE FUND BALANCE	774	716	716	772	772	57

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/26 (If Applicable)
Net gain of officers & cadets	(5)	8	100	34	100
# of sworn officers	872	889	1,100	917	1,100
# of cadet graduates	64	95	100	59	100
% of internal complaints substantiated	*	65.18%	*	57.91%	*
Area covered by ShotSpotter (sq. miles)	30.0	40.0	29.5	40.0	40.0
# of 911 calls received	421,907	414,577	400,000	199,629	399,258
# 242-COPS calls received	490,465	465,179	575,000	217,700	435,400
# calls for service	557,603	535,599	550,000	280,795	561,590
# of grants being managed	59	52	50	50	50
# DNA samples analyzed	4,614	3,877	5,400	1,091	4,200
# sexual assault kits submitting for testing	166	164	150	80	160
# of reports taken by the Telephone Reporting Unit	23,487	23,045	25,000	10,820	21,640
# SWAT activations	63	64	*	32	*
# Bomb Squad activations	375	225	*	106	*
# of K-9 activations resulting in apprehensions	98	182	*	41	*
# of violent crimes per 100,000 residents	2,477	2,407	*	2,380	*
# of property crimes per 100,000 residents	8,395	7,184	*	2,967	*

*Department does not have a target number for this data point.

POLICE

PERFORMANCE MEASURES

CORE SERVICES

Albuquerque Police Department provides six core services:

- Patrol
- Community Policing
- Special Operations
- Dispatch
- Investigations
- Support Services

The performance measures in the following tables capture the APD's ability to perform these services at a high level.

Patrol

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Officers Arrive Quickly	% of Priority 1 calls responded to within 10 minutes	72%	73%	85%	76%	76%
	Average response time for Priority 1 calls (minutes)	8:55	8:33	**	8:39	8:39
	Average response time for Priority 2 calls (minutes)	7:31	14:06	**	14:20	14:20
	Average response time for Priority 3 calls (minutes)	17:07	19:33	**	19:58	19:58
	Average response time for Priority 4 calls (minutes)	17:14	20:35	**	20:35	20:35
	Average response time for Priority 5 calls (minutes)	9:31	18:01	**	19:01	**
Responsible Use of Legal Authority	Substantiated resident complaints per 1,000 calls for service	.053	.173	**	.004	**
	% of use of force incidents that met policy standards	96%	97%	**	97%	**
	% of calls that resulted in use of force	.11	.13	**	.08	**
Officers Resolve Issues	% stolen vehicles recovered	62%	62%	75%	55%	75%
Traffic Enforcement Presence	# Focused enforcement operations	100	236	200	154	250
	# DWI checkpoints	23	24	22	9	17
	# alcohol involved investigations	751	64	500	61	176

** Data that has been revised and tracked in another category or no longer considered a departmental performance measure.

Community Policing

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Proactive Patrol	# of Problem-Oriented Policing (POP) Projects	15	15	15	18	15
Community Engagement	# community engagement activities officers participated in	1,557	2,336	1,500	693	1,400

Special Operations

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Top Industry Rating	Tier Level (1-4) :FEMA and National Tactical Officers Association (NTOA) certification	3	3	3	3	3
Highly Prepared	# monthly hours of tactical training per Special Operations officer (40 hours is national standard)	120	120	120	120	120

POLICE

Dispatch

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
911 Calls are Answered Quickly	% calls answered within 15 seconds (90% is standard)	88.45%	76.03%	**	78.15%	78.15%
	% calls answered within 20 seconds (95% is standard)	82.38%	78.47%	95.00%	80.42%	80.42%
	% of calls answered within 10 seconds (90% is National Standard)	**	**	**	**	**
	# of 911 calls received	421,907	395,852	**	196,223	392,446
	# of 911 calls answered	385,200	351,832	**	175,904	351,808
	# of 242 COPS calls received (non-emergency)	490,465	443,116	**	225,416	450,832

**Data that has either been revised and tracked in another category or no longer considered a departmental performance measure.

Investigations

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Solving Crimes	Clearance rate of crimes against persons (e.g., murder, rape assault)	56%	55%	60%	60%	60%
	Clearance rate of crimes against property (e.g., robbery, bribery, burglary)	10%	10%	20%	13%	20%
	Clearance rate of crimes against society (e.g., gambling, prostitution, drug violations)	72%	86%	90%	93%	90%
	% Homicide Clearance rate (Uniform Crime Reporting definable)	92%	77%	80%	93%	80%
	# felony arrests	7,519	11,555	**	6,356	**
	# misdemeanor arrests	13,573	18,630	**	11,590	**
	# DWI arrests	1,063	1,567	1,200	543	1,200
Case Efficacy	% of cases submitted to the District Attorney	87%	69%	96%	86%	96%

**Data that has either been revised and tracked in another category or no longer considered a departmental performance measure.

Support Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Crisis Intervention	# home visits	5,381	6,350	1,500	7,847	17,266
	# individuals assisted	2,881	3,662	2,500	1,566	3,445
	# persons assisted at the Family Advocacy Center (FAC)	4,821	3,661	5,000	1,922	4,036
Tactical Support	% tactical operations supported by Real Time Crime Center	89%	92%	95%	91%	95%
	# of calls in which the Real Time Crime Center was utilized	38,775	49,194	36,500	35,177	55,000
Adequate Fleet Resources	Average age (years) of marked vehicles	6.50	5.05	5.50	3.88	5.50
	Average mileage of vehicles	70,648	54,217	65,000	57,945	65,000
	# of vehicles (marked)	776	754	840	747	840

POLICE

Emergency Management

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Organization is aware and prepared	% of plans updated on revision/update schedule	**	**	**	**	50%
	# of preparedness, response, and recovery trainings delivered internally to city entities	**	**	**	**	18
	# of emergency management trainings delivered internally to city entities	**	**	**	**	18
	% of EOC positions with training completed to standard	**	**	**	**	40%
Community is aware and prepared	# of community outreach presentations to raise awareness in the community	**	**	**	**	14
	# of community trainings targeted at preparing the community for disasters, hazards, responses, and recovery	**	**	**	**	13
	# of community members participating in trainings	**	**	**	**	50
	# of internal and external tests of the emergency alert system and other communication platforms	**	**	**	**	120

**OEM - transfer from DFAS to APD in FY/27

SENIOR AFFAIRS

The Department of Senior Affairs offers a broad range of programs and services responsive to the needs of senior citizens in Albuquerque/Bernalillo County. The department provides services through three program strategies: well-being, access to basic services, and volunteerism. The well-being program strategy provides activities and services for seniors to prevent social isolation and includes socialization, nutrition, health and education. Access to basic services supports independent living and provides intervention services that support primarily frail, low-income elders. Services include information, home delivered meals, transportation, in-home services and senior center support services. Volunteerism promotes community involvement, awareness and opportunities to get involved. The department maintains six senior centers, two multigenerational centers, two stand-alone fitness centers and 23 meal sites where seniors may gather for organized activities, socializing and services.

MISSION

Committed to providing resources with care and compassion that help our community thrive while embracing age.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The FY/27 proposed budget is \$12 million, which reflects an increase of 5.4% or \$612 thousand above the FY/26 original budget.

Technical adjustments include \$86 thousand for medical and dental, basic life (BLIF), and insurance administration. Additionally, \$140 thousand is included for frontline employee raises, subject to negotiation for union associated positions. Personnel adjustments include budget cuts for three full-time and three part-time positions, for a total cost of \$180 thousand.

Other technical adjustments include a net decrease of \$69 thousand in risk assessment. Internal service allocations reflect an increase of \$2 thousand for fleet maintenance and fuel, \$55 thousand for telephone appropriations, and a net decrease of \$92 thousand for network services.

Focused on serving senior adults with core services by optimizing kitchen and meal program operations to minimize food waste and cost leakage through efficient

procurement, inventory control, and preparation processes to maximize yield, reduce shrinkage, and improve overall margin. These improvements ensure financial sustainability, resulting in a \$708 thousand reduction in operational contracts. Of these savings, \$644 thousand will fund the operations of the Conway Northwest Multigenerational Center, which is set to come online in FY/27.

The budget also includes a \$206 thousand increase in temporary staffing to enhance programming services across all multigenerational centers, supporting the department's continued commitment to bridging generations and \$207 thousand in non-recurring funding for increased food cost, security and Teeniors (ABQ Community Foundation).

There are 73 full-time General Fund positions.

Senior Services Provider Fund - 250

AAA Grant Fund 250 was created in FY/15 and renamed to Senior Services Provider in FY/18. The funding is from two grants, the New Mexico Aging and Long-Term Service Department (Area Plan Grant) and the Community Development Block Grant (CDBG). Both are managed by the Family and Community Services Department and contract with Senior Affairs.

The FY/27 proposed budget is \$10 million, a 6.3% increase or \$594 thousand over the FY/26 original budget.

Technical adjustments include a net decrease in risk assessments of \$267 thousand. Internal service allocations include a net decrease in fleet maintenance and fuel appropriation by \$8 thousand. An increase of \$79 thousand for radios, and \$2 thousand for telephone. The transfer for IDOH increases by \$94 thousand.

Personnel adjustments include a budget cut of one full-time position, at a total cost of \$43 thousand, to fund wage increases and position reclassifications.

There are 65 full-time positions in fund 250.

Operating Grants Fund - 265

Operating grants for FY/27, estimated at \$771 thousand, will be appropriated in separate legislation, and funds nine full-time positions.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3200001-SA-Well Being	6,722	7,393	7,415	7,398	7,667	274
3200002-SA-Basic Svcs	744	833	836	749	664	(169)
3200003-SA-Strategic Support Program	3,412	3,165	3,175	3,279	3,672	507

SENIOR AFFAIRS

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
Total 110 - General Fund	10,878	11,391	11,426	11,426	2,003	612
<u>250 - Senior Services Provider Fund</u>						
3200011-SA-Senior Services Provider	8,961	8,345	8,345	8,922	8,864	519
3200012-SA-CDBG Services	106	119	119	99	100	(19)
3200013-SA-Custodial Activities Prog	7	0	0	7	0	0
3200015-SA-Trsf to General Fund	739	948	948	948	1,042	94
Total 250 - Senior Services Provider Fund	9,813	9,412	9,412	9,977	10,006	594
<u>265 - Operating Grants Fund</u>						
3200020-Project Program (265) - Senior Affairs	1,034	878	878	878	771	(107)
Total 265 - Operating Grants Fund	1,034	878	878	878	771	(107)
TOTAL APPROPRIATIONS	21,724	21,681	21,716	22,281	22,780	1,099
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	21,724	21,681	21,716	22,281	22,780	1,099
TOTAL FULL-TIME POSITIONS	151	151	151	150	147	(4)

SENIOR SERVICES PROVIDER FUND 250 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous	116	99	99	99	103	4
Total Charges for Services	9,130	9,242	9,242	9,030	9,011	(231)
TOTAL REVENUES	9,246	9,341	9,341	9,129	9,114	(227)
BEGINNING FUND BALANCE	793	227	227	227	(621)	(847)
TOTAL RESOURCES	10,039	9,568	9,568	9,356	8,493	(1,074)
APPROPRIATIONS:						
Total Operating Appropriations	9,074	8,464	8,464	9,029	8,964	500
Total Transfers to Other Funds	739	948	948	948	1,042	94
TOTAL APPROPRIATIONS	9,813	9,412	9,412	9,977	10,006	594
FUND BALANCE PER ACFR	227	156	156	(621)	(1,513)	(1,668)
ADJUSTMENTS TO FUND BALANCE	(3)	4	4	621	1,513	1,509
AVAILABLE FUND BALANCE	223	159	159	0	0	(159)

SENIOR AFFAIRS

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
COVID vaccines administered at the Senior Centers	884	N/A	N/A	N/A	N/A

PERFORMANCE MEASURES

CORE SERVICES

The Department of Senior Affairs provides three core services:

- Assist older adults to age in place with dignity
- Promote healthy living for all ages
- Encourage all ages to engage in and contribute to their community

The performance measures in the following tables capture DSA's ability to perform these services at a high level.

Assist older adults to age in place with dignity

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Maintain Independence at Home	# of service hours to improve the safety conditions of homes for those 60 and older****	N/A	N/A	N/A	N/A	3,500
	# of unduplicated 60 and older aged adults actively receiving case management services****	N/A	N/A	N/A	N/A	1,700
	# of one-way transportation (free fixed/itinerant, 60 and older)***	57,932	49,705	50,000	23,680	50,000
	# of Informational calls handled***	15,434	18,998	11,000	6,860	11,000
	# of senior companion service hours***	5,174	6,880	5,000	4,157	5,000
	# of home delivered meals (60 and older)***	200,209	210,019	170,000	108,528	200,000
	% of case management clients living alone**	N/A	N/A	43%	48%	N/A
	% of home services provided to older adults in poverty**	N/A	N/A	43%	41%	N/A
	% of clients living alone receiving case management services**	N/A	N/A	43%	48%	N/A
	# of older adults who attend a program or event focused on safety at a DSA center**	N/A	N/A	800	220	N/A
	# of older adults who attend a safety focused program or event at a DSA center**	N/A	N/A	800	220	N/A
	# of hours spent on renovations and maintenance*	3,934	3,292	N/A	N/A	N/A
	# of total participants in programs helping seniors stay safe at home*	511	797	N/A	N/A	N/A
	# of new case management clients*	2,273	2,153	N/A	N/A	N/A
Access local resources and support networks**	# of community members contacted through in-person outreach events**	N/A	N/A	2,500	2,528	N/A
Personally connect with others**	# of senior companion service hours***	5,174	6,880	5,000	4,157	N/A
	# of home delivered meals***	200,209	210,019	170,000	108,528	N/A

Promote healthy living for all ages

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Remain Physically Active	# of health and wellness activities offered in centers and satellite sites****	N/A	N/A	N/A	N/A	11,000
	# of 60 and older participants using centers and stand-alone fitness centers****	N/A	N/A	N/A	N/A	13,000
	# of 60 and older adults participating in outdoor fitness/wellness trips****	N/A	N/A	N/A	N/A	1,500

SENIOR AFFAIRS

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
	% of surveyed participants self-reporting improved health***	N/A	N/A	90%	N/A	90%
	# of total participants in outdoor recreational activities**	2,790	3,871	1,500	1,620	N/A
	# of attendees participating in sports & fitness centers and rooms**	N/A	N/A	150,000	163,598	N/A
	# of older adults participating in local games**	N/A	N/A	400	102	N/A
	% of total programs dedicated to fitness in centers and satellite sites*	65%	60%	N/A	N/A	N/A
Maintain or improve health levels**	# of total participants in exercise and fitness programs offered at centers and gyms**	N/A	N/A	200,000	219,292	N/A
	# of health screenings offered in centers **	N/A	N/A	5,000	3,631	N/A
	# of exercise and fitness programs offered in DSA facilities **	N/A	N/A	20,000	12,981	N/A
	# of health screenings offered in centers and satellite sites*	5,673	7,620	N/A	N/A	N/A
	# of exercise and fitness programs offered in DSA facilities and satellite sites*	24,222	26,118	N/A	N/A	N/A
	# of total participants in exercise and fitness programs offered at centers and gyms, and satellite centers*	325,242	436,607	N/A	N/A	N/A

Promote socialization and community participation for people of all ages

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Remain Socially Active in Community	# of duplicated, cumulative consumer participation in all center programs	N/A	N/A	800,000	502,581	800,000
	# of breakfast meals served in congregate setting to all ages****	N/A	N/A	N/A	N/A	120,000
	# of free/donated congregate lunch meals to those 60 and older****	N/A	N/A	N/A	N/A	221,000
	# of socialization/recreational activities offered at DSA centers****	N/A	N/A	N/A	N/A	28,000
	# of older adults transported out of town for recreational trips***	N/A	N/A	1,500	2,051	1,500
	% of surveyed participants satisfied with center programming***	N/A	N/A	90%	N/A	90%
	# of memberships at DSA centers	N/A	N/A	15,000	11,007	15,000
	# of meals breakfast & lunch served in congregate setting**	348,274	392,911	250,000	194,976	N/A
	# of socialization sessions in centers and satellite sites**	39,375	39,120	28,000	15,255	N/A
	# of total participants entering the DSA centers*	907,482	1,015,208	N/A	N/A	N/A
Actively Volunteer in Community	# of total participants in socialization sessions in centers and satellite sites*	559,119	622,297	N/A	N/A	N/A
	# of VIA (Volunteers in Action - all ages) volunteers serving seniors	N/A	N/A	300	250	300
	# of station partnerships served by RSVP (retired senior volunteer program)	N/A	N/A	30	44	30
	# of AmeriCorps senior volunteers in centers and satellite sites (55+)**	244	199	300	167	N/A
	# of community volunteers in centers and satellite sites (50+)*	15	50	N/A	N/A	N/A
Engage in Multi-Generational Activities	# of community projects utilizing volunteers*	78	70	N/A	N/A	N/A
	# of intergenerational programs offered	238	583	300	422	300
	# of youth participants in intergenerational programs	2,692	2,865	1,850	2,149	2,500
	# of school aged children who benefit from the foster grandparent program	N/A	N/A	50	76	50
Experience Local Culture and Programs*	# of total participants in programs hosted by local organizations*	21,637	25,619	N/A	N/A	N/A
	# of programs/activities hosted by local organizations*	1,618	1,722	N/A	N/A	N/A
	# of partnerships with local organizations*	171	195	N/A	N/A	N/A

SENIOR AFFAIRS

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Offer Diverse Programs and Activities through Community Partnerships**	# of older adults transported out of town for recreational trips***	N/A	N/A	1,500	2,051	N/A
	% of surveyed participants satisfied with center programming***	N/A	N/A	90%	N/A	N/A

*Measure removed for FY2026

**Measure and/or attribute removed for FY2027

***Measure relocated to a new attribute

****New or reworded measure for FY2027

SOLID WASTE MANAGEMENT

The Solid Waste Management Department provides residential and commercial trash collection, disposal, and the collection of residential recycling. The department oversees large-item disposal, graffiti removal, weed and litter abatement, median maintenance, convenience centers, and neighborhood cleanup support. Other services include operating the City landfill in compliance with State and Federal regulations and educating the public about recycling and responsible waste disposal.

MISSION

To develop and implement an integrated plan to manage waste disposal, recycling services, weed and litter, and anti-graffiti efforts. In keeping with this mission, each program or activity conducted by this department will strive to direct human and financial resources to those areas where goals and objectives can be achieved - guided by common sense, accountability, and compassion to assist residents and businesses of the City of Albuquerque to improve the environment and our quality of life.

VISION

The Solid Waste Management Department team is committed to becoming the most efficient and effective department in the City of Albuquerque, invaluable and respected by all residents. The department is further dedicated to becoming the leader and model for other cities in the nation in solid waste collection, recycling, anti-graffiti, and weed and litter clean up and enhancing community partnerships. The City of Albuquerque, through its Solid Waste Management Department, will convert this resource into sustainable energy production.

Commitment to our employees: The department is committed to providing its employees exceptional compensation and benefits coupled with a safe work environment and a satisfying personal and professional challenge.

FISCAL YEAR 2027 HIGHLIGHTS

Refuse Disposal Operating Fund – 651

The FY/27 proposed operating budget for the Solid Waste Management Department totals \$95.8 million, an increase of \$3.7 million, or 4.1%, from the FY/26 original budget.

The Solid Waste transfers to other funds increase by \$1 million. Clean cities expenses, reallocated from ACS, HHH, DMD, and APD increase by \$4.5 million.

These expenses net reductions in other areas comprise the budget increase.

The Solid Waste expenditure budget reflects the department's commitment to cost containment while maintaining services and scaling. The budget reduces by \$1.1 million in over-time personnel, and \$345 thousand in contractual services. Technical adjustments for FY/27 include a frontline staff raises of \$739 thousand, subject to negotiations for positions associated with a union, and net medical, vision, dental, and insurance administration premium increases of \$430 thousand.

Internal service allocations associated with telephone decrease \$49 thousand; network and radio increase \$99 thousand; fleet maintenance and fuel increase \$2 thousand; and risk assessments related to workers compensation and tort decrease \$18 thousand.

The FY/27 transfer from the department's operating fund to the debt service fund was removed. The debt service fund has sufficient cash balance to support the principal and interest appropriation. The transfer to the General Fund for Animal Welfare, Planning, Purchasing and General Services increases \$40 thousand and includes the \$225 thousand transfer to Environmental Health for sustainability office expansion., Indirect overhead and transfers for PILOT decrease by a net of \$1.6 million.

Total revenues for the Solid Waste Management Department, including miscellaneous and enterprise sources, are estimated at \$95.1 million, representing a 7% increase, or \$6.3 million, over the original FY/26 budget. For FY/27, the commercial rate increase is expected to generate approximately \$1.8 million in additional revenue, while a \$4.5 million increase results from raising the rate at convenience centers from \$5.25 to \$10.50 per load.

The department updates the "cost of service" analysis annually to determine if a rate adjustment is needed. As in prior budget proposals, the FY/27 proposed budget resolution includes a contingency appropriation for the cost of fuel when it exceeds \$2.30 per gallon [ref Ordinance §9-10-1-11(K)]. This will allow the department to appropriate funding in the fuel line only when and as needed.

Refuse Disposal Debt Service Fund - 655

The FY/27 appropriation for the Refuse Disposal System Debt Service Fund remains at \$2.8 million.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>265 - Operating Grants Fund</u>						
5400015-Project Program (265) - Solid Waste	67	0	0	0	78	78
Total 265 - Operating Grants Fund	67	0	0	0	78	78

SOLID WASTE MANAGEMENT

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
651 - Refuse Disposal Operating Fund						
5400001-SW-Collections	30,192	26,428	26,428	28,534	26,975	547
5400002-SW-Disposal	13,255	13,110	13,110	12,726	12,604	(506)
5400003-SW-Adm Svcs	9,744	10,053	10,053	9,361	10,006	(47)
5400005-SW-Clean City	15,831	15,904	15,904	15,218	15,858	(46)
5400006-SW-Trsf to General Fund	9,759	11,244	11,244	11,244	9,666	(1,578)
5400008-SW-Trsf to Debt Svc Fund	2,784	0	0	0	0	0
5400009-SW-Trsf to Capital Fund	12,012	8,139	8,139	8,139	9,108	969
5400012-SW-Maintenance - Support Svcs	7,076	7,208	7,208	6,865	11,615	4,407
5400016-SW-Trsf to CIP Fund 305	0	0	0	0	0	0
Total 651 - Refuse Disposal Operating Fund	100,654	92,086	92,086	92,086	95,832	3,746
655 - Refuse Disposal Debt Svc Fund						
5400007-SW-Debt Service	2,771	2,767	2,767	2,767	2,764	(3)
Total 655 - Refuse Disposal Debt Svc Fund	2,771	2,767	2,767	2,767	2,764	(3)
TOTAL APPROPRIATIONS	103,492	94,853	94,853	94,853	98,674	3,821
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	103,492	94,853	94,853	94,853	98,674	3,821
TOTAL FULL-TIME POSITIONS	542	542	542	542	542	0

REFUSE DISPOSAL OPERATING FUND 651 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	1,327	1,324	1,324	1,327	1,324	0
Total Enterprise Revenues	90,879	86,896	86,896	89,176	93,156	6,260
Total Miscellaneous	885	300	300	724	300	0
Total Intergovernmental Revenues	162	274	274	274	274	0
TOTAL REVENUES	93,253	88,794	88,794	91,500	95,054	6,260
BEGINNING WORKING CAPITAL BALANCE	9,514	1,984	1,984	1,984	1,089	(895)
TOTAL RESOURCES	102,767	90,778	90,778	93,484	96,143	5,365
APPROPRIATIONS:						
Total Operating Appropriations	76,099	72,703	72,703	72,703	77,058	4,355
Total Transfers to Other Funds	24,555	19,383	19,383	19,383	18,774	(609)
TOTAL APPROPRIATIONS	100,654	92,086	92,086	92,086	95,832	3,746

SOLID WASTE MANAGEMENT

REFUSE DISPOSAL OPERATING FUND 651 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
ADJUSTMENTS TO WORKING CAPITAL	(129)	(310)	(310)	(310)	(310)	0
ENDING WORKING CAPITAL BALANCE	1,984	(1,618)	(1,618)	1,089	1	1,618

REFUSE DISPOSAL DEBT SVC FUND 655 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	2,784	0	0	0	0	0
Total Miscellaneous	504	5	5	158	5	0
TOTAL REVENUES	3,288	5	5	158	5	0
BEGINNING FUND BALANCE	9,120	9,637	9,637	9,637	7,028	(2,609)
TOTAL RESOURCES	12,408	9,642	9,642	9,795	7,033	(2,609)
APPROPRIATIONS:						
Total Operating Appropriations	2,771	2,767	2,767	2,767	2,764	(3)
TOTAL APPROPRIATIONS	2,771	2,767	2,767	2,767	2,764	(3)
FUND BALANCE PER ACFR	9,637	6,875	6,875	7,028	4,269	(2,606)
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	9,637	6,875	6,875	7,028	4,269	(2,606)

PERFORMANCE MEASURES

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
# of residential customers	183,241	184,550	184,295	184,869	185,187
# of commercial customers	11,950	12,155	12,160	12,203	12,251
Total waste landfilled	546,976	550,266	535,000	265,598	535,000

SOLID WASTE MANAGEMENT

Data Point	Actual FY/24	Actual FY/25	Target FY/26 (If Applicable)	Mid-Year FY/26	Target FY/27 (If Applicable)
Total pounds landfilled per person per day	3.92	4.39	3.56	2.17	3.92
Total tons recycled, processed, and sold	45,034	41,417	56,000	20,908	56,000
Social media likes/follows	29,260	30,273	30,500	27,824	30,500
# of shopping carts picked up	2,188	521	2,662	586	2,662

PERFORMANCE MEASURES

CORE SERVICES

The Solid Waste Department provides five core services:

- Collect Commercial and Residential Refuse and Recycling
- Process and Dispose of Refuse and Recycling
- Clean Community Spaces
- Community Education and Outreach
- Support Services

Collect Commercial and Residential Refuse and Recycling

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Effectiveness	% of residential refuse missed pick-ups	0.14%	0.15%	0.16%	0.08%	0.16%
Recycling contamination	Recycling contamination rate (NEW MEASURE)	34.67%	34.67%	34.94%	34.67%	34.94%

Process and Dispose of Refuse and Recycling

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
	# of waste tons collected - commercial	192,525	196,947	200,000	80,810	200,000
Usage	# of waste tons collected - residential	169,382	168,967	180,076	70,978	180,076
Diversion (recycling)	% of residential waste diverted	17%	15%	25%	8%	25%
Environmental impact	# customers using convenience centers	187,739	287,752	271,336	137,726	271,336

SOLID WASTE MANAGEMENT

Clean Community Spaces

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY27
Impact	# of illegal dump sites cleaned	5,590	4,916	12,000	2,741	5,550
Timeliness	# of graffiti sites cleaned	51,740	45,466	45,000	27,443	50,000
Proactivity	# of large item pick-ups serviced	56,886	58,663	64,000	28,565	60,000

Community Education and Outreach

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY27
Outreach	# of public events	42	66	50	27	50
Participation	# of participants in public events	3,347	12,965	4,500	2,311	4,500

Support Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY27
Fiscal responsibility	% billing collection rate	100	100	100	100	100

TECHNOLOGY AND INNOVATION

The Department of Technology and Innovation provides technology services and resources to support City departments, employees, and community members with innovative engagement (online, 311, WiFi), applications, communication (voice, data, and radio), infrastructure capabilities.

MISSION

To engage constituents with digital services through the smart use of technology which will improve and facilitate community interaction and engagement through a more efficient, effective and transparent government.

FISCAL YEAR 2027 HIGHLIGHTS

A core priority of this department's budget is the streamlining of personnel and contracts.

General Fund - 110

The FY/27 proposed General Fund budget is \$17.3 million, a 3.4% decrease from the original FY/26 budget of \$17.9 million.

Technical adjustments include \$231 thousand for wage increases to frontline staff, subject to negotiations for positions associated with a union, and net medical, vision, dental, and insurance administration premium increases of \$118 thousand.

Additional technical adjustments include a cost-neutral reallocation of \$17 thousand from operating to personnel to reclassify a customer support manager position, the mid-year addition of a DTI Associate Director position, and the transfer of four positions to other departments. 20 positions are eliminated through budget cuts totaling \$2.8 million across a range of technology and systems roles.

Telephone increases \$6 thousand; network increases \$70 thousand; and fleet shows a minor decrease. Risk

assessments decrease a net \$47 thousand. Operating costs are reduced by \$120 thousand through reductions to Zoom licenses, the Speridian contract, and the NM Tech Council.

The proposed budget includes non-recurring carryforwards totaling \$333 thousand for software licenses and subscriptions, including Cisco UCS, ESRI in support of APD, Trendmicro, PeopleSoft, Mythics PAAS credits, DocuSign, Finesse, and 311 call center scripting.

General Fund full-time position count is 106, a decrease of 23 from the FY/26 level of 129.

Equipment Replacement Fund - 730

The FY/27 proposed budget for this fund is \$500 thousand for annual PC refreshes, unchanged from the FY/26 original budget.

Communications Fund - 745

The Communications Fund budget is \$13.8 million for FY/27, an increase of 4.9%, or \$647 thousand, from the FY/26 original budget of \$13.1 million.

Technical adjustments include frontline staff raises, subject to negotiations for positions associated with a union, of \$38 thousand; net medical, vision, dental, and insurance administration premium increases of \$18 thousand; and a \$700 thousand increase to operating appropriations drawn from fund balance to support licenses and technology needs. Telephone expenses increase \$98 thousand, primarily for additional phones for APD officers. Network decreases \$336 thousand while radio increases \$81 thousand. Risk assessments increase a net \$5 thousand, and IDOH increases \$13 thousand. Internal service transfers decrease a net \$237 thousand overall.

The position count remains at 17.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3600001-TI-Information Services	12,257	12,611	12,656	12,560	11,849	(762)
3600002-TI-Data Management for APD	1,111	1,215	1,221	1,212	990	(225)
3600007-TI-Citizen Services	4,189	4,051	4,069	4,143	4,439	388
Total 110 - General Fund	17,557	17,877	17,946	17,916	17,278	(599)
<u>265 - Operating Grants Fund</u>						
3600265-TI-Project Program (265) - Technology and Innovation	0	0	0	0	0	0
Total 265 - Operating Grants Fund	0	0	0	0	0	0

TECHNOLOGY AND INNOVATION

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
730 - Equipment Replacement Fund						
3600053-Project Program (730) - DTI	255	500	500	500	500	0
Total 730 - Equipment Replacement Fund	255	500	500	500	500	0
745 - Communications Fund						
3600003-TI-City Communications	11,183	12,787	12,787	12,776	13,421	634
3600004-TI-Comm Trsf to Gen Fund	252	325	325	325	338	13
3600005-TI-Comm Mgmt Trsfr: 745 to 405	0	0	0	0	0	0
Total 745 - Communications Fund	11,435	13,112	13,112	13,101	13,759	647
TOTAL APPROPRIATIONS	29,246	31,489	31,558	31,516	31,537	48
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	29,246	31,489	31,558	31,516	31,537	48
TOTAL FULL-TIME POSITIONS	148	146	146	146	123	(23)

EQUIPMENT REPLACEMENT FUND 730 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	500	500	500	500	500	0
Total Miscellaneous	89	0	0	0	0	0
TOTAL REVENUES	589	500	500	500	500	0
BEGINNING FUND BALANCE	1,541	1,499	1,499	1,499	1,499	0
TOTAL RESOURCES	2,131	1,999	1,999	1,999	1,999	0
APPROPRIATIONS:						
Total Operating Appropriations	632	500	500	500	500	0
TOTAL APPROPRIATIONS	632	500	500	500	500	0
FUND BALANCE PER ACFR	1,499	1,499	1,499	1,499	1,499	0
ADJUSTMENTS TO FUND BALANCE	(1,126)	(862)	(862)	(862)	(996)	(134)
AVAILABLE FUND BALANCE	372	637	637	637	503	(134)

TECHNOLOGY AND INNOVATION

COMMUNICATIONS FUND 745 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Internal Service Revenues	11,920	13,064	13,064	13,064	13,625	561
Total Miscellaneous	43	0	0	11	0	0
Total Intergovernmental Revenues	(15)	0	0	0	0	0
Total Taxes	161	178	178	178	178	0
TOTAL REVENUES	12,109	13,242	13,242	13,253	13,803	561
BEGINNING WORKING CAPITAL BALANCE	237	1,094	1,094	1,094	1,253	159
TOTAL RESOURCES	12,346	14,336	14,336	14,347	15,055	719
APPROPRIATIONS:						
Total Internal Service Operations	11,183	12,787	12,787	12,776	13,421	634
Total Transfers to Other Funds	252	325	325	325	338	13
TOTAL APPROPRIATIONS	11,435	13,112	13,112	13,101	13,759	647
ADJUSTMENTS TO WORKING CAPITAL	183	14	14	7	0	(14)
ENDING WORKING CAPITAL BALANCE	1,094	1,238	1,238	1,253	1,296	58

PERFORMANCE MEASURES

CORE SERVICES

The Department of Technology and Innovation provides four core services:

- Support Emergency and Public Safety Readiness and Response through Technology
- Provide and Promote Community-Oriented Technologies
- Support Engagement with the City
- Provide High Quality Technology and Innovation Services

The performance measures in the tables below capture the Department of Technology and Innovation's ability to perform these services at a high level.

Support Emergency and Public Safety Readiness and Response through Technology

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Service availability is maximized	% Public Safety radio system availability	98.0%	99.0%	100.0%	99.0%	100.0%
	% voice/data wireless network availability	100.0%	100.0%	99.0%	100.0%	100.0%
	% voice/data fiber network availability	99.0%	100.0%	99.0%	100.0%	100.0%
	% Core Network Availability	100.0%	100.0%	99.0%	100.0%	100.0%
	% Email uptime	99.9%	100.0%	100.0%	100.0%	100.0%

TECHNOLOGY AND INNOVATION

Provide and Promote Community-Oriented Technologies

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Public Wi-Fi is available and used	% of City within 10-minute walk of free City Wi-Fi	28%	30%	32%	30%	32%
	Average weekly traffic via free City Wi-Fi (GB)	365,000	380,000	385,000	295,000	525,000
Albuquerque is positioned as a civic technology leader	Center for Digital Government Digital Cities annual ranking	4	10	10	8	10

Support Engagement with the City

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
311 is the premier service that connects our community with the City	# 311 incoming calls	964,049	942,675	988,632	426,745	911,574
	Abandoned 311 call %	4.5%	6.8%	5.0%	12.4%	11.5%
	# 311 calls handled non-city requests	48,355	50,045	49,500	23,302	48,328
	Total 311 inquires, both calls and non-phone	1,062,355	1,069,770	1,120,784	496,704	1,044,550
	311 call quality average score	97.4%	95.9%	96.4%	96.3%	96.4%
	% 311 calls answered within 30 seconds	84.1%	62.9%	85.6%	68.5%	74.8%
	311 public awareness (as measured by annual survey)*	94.9%		90.0%	TBD	90.0%
	% extremely satisfied with solution provided by 311 (NEW MEASURE)*	72.6		60.0%	TBD	60.0%
City website is the premier source of information to the public	Unique visits to the City website (1,000s)	10,700	15,900	10,500	5,800	10,500

Provide High Quality Technology and Innovation Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Technology and innovation services are high quality	% Help Desk first call resolution	82.0%	81.0%	81.0%	81.0%	81.0%
	# of Help Desk calls processed by technicians (365 days, 24/7 operation)	32,595	36,950	30,000	15,363	32,000
	Average number of business days to setup and deliver a PC	2	2	2	2	2
	% same day turnout radio service	75.0%	80.0%	60.0%	80.0%	75.0%

* Annual survey conducted in March

TRANSIT

The Transit Department provides fixed route (ABQ Ride) and rapid transit (ART) bus service for the Albuquerque community and Para-Transit (SunVan) service for the mobility impaired population.

The department provides connection routes with the New Mexico Rail Runner commuter train throughout the City, to the airport, and to the City of Rio Rancho. Additional services, such as special events park and ride that might include the New Mexico State Fair and luminaria tours, are also made available in an effort to offer a broad range of alternative transportation services.

Through its marketing section, the department is aggressively promoting and encouraging alternative transportation to the community. These include the "Strive-Not-To-Drive" and "Clean Air Challenge" campaigns encouraging commuters to use alternative forms of transportation.

MISSION

To provide the community with safe, clean and reliable transportation.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

The FY/27 proposed General Fund budget reflects a restructured budget that realigns resources to meet current needs. General Fund subsidy for the FY/27 proposed budget is \$25.3 million, a decrease of \$4 million from the FY/26 original budget. All the subsidy funding is recurring.

Transit Operating Fund - 661

The FY/27 proposed budget for the Transit Department Operating Fund is \$62.7 million, a decrease of 6.5%, or \$4.4 million above the FY/26 original budget.

The budget includes an increase of \$658 thousand for frontline employee raises, subject to negotiations for positions associated with a union. Other personnel technical adjustments include \$432 thousand increase for medical and dental, \$44 thousand increase for insurance admin, and \$3 thousand decrease for basic life (BLIF).

During FY/26, one position was eliminated to help cover the cost of reclassing several positions to improve operations, along with adding a new coordinator position. The net increase in personnel costs of \$74 thousand was offset by reducing the same amount in operating costs.

The FY27 proposed budget includes a \$3.8 million budget cut from eliminating fifty-two positions. Additionally, allocating personnel costs for grant-related activities to the operating grant fund results in a further \$1.9 million reduction in personnel costs.

Internal service costs associated with communication, risk and fleet increases by a \$102 thousand. Funding for IDOH decreases by \$254 thousand while PILOT increases by \$7 thousand. The transfer from the operating fund to operating grant fund remains at \$463 thousand as in FY/26 original budget. No transfer will be made to capital grant fund in FY/27.

Total revenues are projected at \$58.9 million. This amount consists of \$486 thousand in enterprise advertising revenues, \$23.8 million in Transportation Infrastructure Tax, \$9.1 million from inter-governmental and miscellaneous sources and \$25.3 million from the General Fund subsidy.

The department's total full-time position count is 488.

Transit Debt Service Fund - 667

There is currently no outstanding debt.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
5700004-TR-Gen Trsf to Transit Ops	30,081	29,231	29,231	29,231	25,257	(3,974)
Total 110 - General Fund	30,081	29,231	29,231	29,231	25,257	(3,974)
<u>265 - Operating Grants Fund</u>						
5700015-Project Program (265) - Transit	357	573	573	573	0	(573)
Total 265 - Operating Grants Fund	357	573	573	573	0	(573)

TRANSIT

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
661 - Transit Operating Fund						
5700001-TR-Special Events Program	92	96	96	51	96	0
5700002-TR-Trsf to General Fund	6,239	6,821	6,821	6,821	6,574	(247)
5700003-TR-Strategic Support	6,141	7,221	7,221	6,813	5,440	(1,781)
5700006-TR-ABQ Ride	42,093	33,369	33,369	29,726	33,225	(144)
5700007-TR-Trsf to TR Grants Fund	463	463	463	463	463	0
5700008-TR-Paratransit Svcs	8,030	7,880	7,880	7,920	7,771	(109)
5700009-TR-Facility Maintenance	3,919	3,001	3,001	5,011	3,189	188
5700011-TR-ABQ Rapid Transit	6,682	5,474	5,474	7,232	5,807	333
5700012-TR-Trsf to TR Capital Fund	2,593	2,593	2,593	2,593	0	(2,593)
5700013-TR-Trsf to Refuse Disposal Fd	150	150	150	150	150	0
5700014-TR-Trsf to CIP Fund 305	0	0	0	0	0	0
Total 661 - Transit Operating Fund	76,403	67,068	67,068	66,780	62,715	(4,353)
TOTAL APPROPRIATIONS	106,841	96,872	96,872	96,584	87,972	(8,900)
Intradepartmental Adjustments	30,081	29,231	29,231	29,231	25,257	(3,974)
NET APPROPRIATIONS	76,760	67,641	67,641	67,353	62,715	(4,926)
TOTAL FULL-TIME POSITIONS	549	540	540	540	488	(52)

TRANSIT OPERATING FUND 661 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST. ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Transfer from Other Funds	52,514	52,485	52,485	52,485	49,050	(3,435)
Total Enterprise Revenues	367	350	350	1,048	736	386
Total Miscellaneous	1,280	0	0	340	0	0
Total Intergovernmental Revenues	8,045	8,163	8,163	8,163	9,071	908
TOTAL REVENUES	62,207	60,998	60,998	62,036	58,857	(2,141)
BEGINNING WORKING CAPITAL BALANCE	24,685	10,113	10,113	10,113	5,365	(4,748)
TOTAL RESOURCES	86,891	71,111	71,111	72,149	64,222	(6,889)
APPROPRIATIONS:						
Total Operating Appropriations	66,957	57,041	57,041	56,753	55,528	(1,513)
Total Transfers to Other Funds	9,445	10,027	10,027	10,027	7,187	(2,840)
TOTAL APPROPRIATIONS	76,403	67,068	67,068	66,780	62,715	(4,353)
ADJUSTMENTS TO WORKING CAPITAL	(376)	386	386	(4)	(10)	(396)
ENDING WORKING CAPITAL BALANCE	10,113	4,429	4,429	5,365	1,497	(2,932)

TRANSIT

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/24	Actual FY/25	Target FY26 (If Applicable)	Mid-Year FY/26	Target FY27 (If Applicable)
Fixed Route (ABQ Ride) Boardings (New in FY27)	4,399,012	5,212,931	5,675,000	5,306,000	5,300,000
ART Boardings	2,315,206	2,270,526	2,200,000	2,145,000	2,200,000
Para-Transit (Sun Van) Boardings (New in FY27)	190,211	196,827	199,000	220,000	230,000
ABQ Connect Boardings (New in FY27)	1,904	14,685	13,520	15,500	19,000
Weekly Fixed Route Service Hours (New in FY27)	5,652	5,477	New	6,250	6,900
# Bus Stops with Shelters	638	662	670	677	647
# Bus Stops without Shelters	2,107	2,082	2,075	2,097	1,239
# of Bus Pull-outs	62	62	75	68	73

PERFORMANCE MEASURES

CORE SERVICES

The Transit Department provides three core services:

- Bus Services
- Van Services
- Support Services

The performance measures in the tables below capture the Transit's ability to perform these services at a high level.

Bus Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Ridership	Fixed route and rapid transit boardings	6,714,218	7,483,457	7,875,000	7,451,000	7,500,000
Customer Satisfaction	311 Citizen Contact Center Calls - Transit	221,555	174,816	231,383	51,581	110,000
	311 Citizen Contact Center Transit Calls as % of Total 311 Calls	28.3%	22.4%	25.7%	17.7%	18.0%

Van Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Ridership	Total Para-Transit Passenger Boardings	190,211	196,827	199,000	220,000	230,000
On-Time	Percent of trips On-Time Arrival (Monthly Average) - Pick-up Time	81.1%	83.3%	85.0%	85.0%	93.0%
	Percent of Trips On-Time Arrival (Monthly Average) - Appointment Time	91.3%	91.6%	93.0%	92.0%	95.0%

Support Services

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Fleet Reliability	Maintenance cost per mile – Buses (Fixed Route)	\$2.53	\$2.24	Revised	\$2.23	\$2.27
	Maintenance cost per mile – Buses (ART)	\$2.19	\$3.05	Revised	\$2.73	\$2.86
	Maintenance cost per mile – Vans	\$1.20	\$1.37	Revised	\$1.57	\$1.63
Customer Service	Average Queue Time (New in FY27)	New	New	New	02:16	02:10
	Average Handle Time (New in FY27)	New	New	New	03:20	03:13
	Number of Calls Handled (New in FY27)	New	New	New	203,859	196,859

YOUTH AND FAMILY SERVICES

Effective July 1, 2024, the former Family and Community Services Department (FCS) was restructured into two separate departments: the Health, Housing and Homelessness Department (HHH) and the Youth and Family Services Department (YFS).

YFS provides a variety of programs focused on early childhood education, out-of-school time opportunities, community recreation, and support for seniors to promote aging with dignity and independence. The Department operates nearly two dozen community centers, offering public access to gymnasiums, meeting rooms, kitchens, multipurpose activity rooms, computer labs, weight/fitness rooms, athletic fields, and multipurpose courts. YFS also manages 18 child and family development centers in a collaborative effort of Federal, State, and City funding to provide quality early learning opportunities for children from birth to 5 years old.

MISSION

To provide quality early learning, education, youth services, and recreation to promote healthy aging and improved quality of life for the entire Albuquerque community.

FISCAL YEAR 2027 HIGHLIGHTS

General Fund - 110

This year's budget focuses on three key priorities: strengthening teen programming, increasing part-time pay for frontline staff, and reorganizing early childhood programs to take advantage of new state-funded free childcare, with the goal of expanding partnerships and reach.

The proposed FY/27 General Fund budget for the Youth and Family Services Department totals \$25.9 million, an increase of \$684 thousand, or 2.7%, from the FY/26 original budget of \$25.2 million.

Personnel adjustments reflect both compliance with recent New Mexico state law changes and a strategic opportunity to realign our early childhood staffing model. In response to recent state changes to early childhood educator licensing and certification tier requirements, the organization is restructuring its classroom staffing, resulting in the elimination of 42 positions and the transfer of one position to another department.

Budget cuts totaling \$3.5 million reflect these structural changes. Separately, personnel adjustments include \$206 thousand for frontline employee raises, subject to union negotiations for applicable positions, a net increase of \$158 thousand for medical, dental, and insurance administration and a \$3 thousand decrease in basic life (BLIF).

Internal service costs associated with communication, risk assessments, and fleet decrease by \$254 thousand.

FY/27 non-recurring funding totals \$575 thousand to support after-school programs, Westgate Bike Shop operations, SW Education Partners, the National Dance Institute, and Amigos y Amigas.

General Fund FY/27 full-time position count is 143.

Operating Grants Fund - 265

Operating grants for FY/27, appropriated in separate legislation, is estimated at \$17million and includes funding 70 full-time positions.

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
2900007-FC-Strategic Support	1,142	1,421	1,427	1,484	1,810	389
2900010-FC-Child and Family Developmnt	3,947	5,613	5,640	3,583	4,614	(999)
2900011-FC-Community Recreation	15,481	15,619	15,645	17,083	17,331	1,712
2900020-FC-Educational Initiatives	2,096	2,566	2,568	2,489	2,148	(418)
2900022-FC-Transfer to Fund 305	0	0	0	0	0	0
Total 110 - General Fund	22,665	25,219	25,280	24,639	25,903	684
265 - Operating Grants Fund						
2900026-Project Program (265) - YFS	33,816	20,957	20,957	20,957	17,028	(3,929)
Total 265 - Operating Grants Fund	33,816	20,957	20,957	20,957	17,028	(3,929)
TOTAL APPROPRIATIONS	56,481	46,176	46,237	45,596	42,931	(3,245)

YOUTH AND FAMILY SERVICES

(\$000's)	FY25 ACTUAL EXPENSES	FY26 ORIGINAL BUDGET	FY26 REVISED BUDGET	FY26 EST.ACTUAL EXPENSES	FY27 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	56,481	46,176	46,237	45,596	42,931	(3,245)

TOTAL FULL-TIME POSITIONS	260	255	255	256	213	(42)
----------------------------------	------------	------------	------------	------------	------------	-------------

PERFORMANCE MEASURES

CORE SERVICES

The Youth and Family Services Department provides the following core services:

- Early childhood education
- Out of school time opportunities
- Community recreation
- Supports for seniors to enhance quality of life

The performance measures in the following tables capture YFS's ability to perform these services at a high level.

Early childhood education

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Early Childhood Education	# of children served through the City's early childhood education programs	467	465	650	380	400
	% of enrolled children meeting or exceeding widely held expectations across the six learning and development domains by age: Social-Emotional, Physical, Language, Cognitive, Literacy and Mathematics	93%	96%	97%	79%	97%
Health and Nutrition	% of enrolled children up-to-date on a schedule of age-appropriate preventive and primary health care according to the State's EPSDT schedule	88%	90%	97%	87%	97%
	% of children who are up to date with immunization or received all possible	88%	90%	97%	87%	97%
	Total # of meals served to children in early childhood education programs	115,306	121,934	175,000	50,757	135,000

Out of school time opportunities

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Participation	# of teens participating in Teen Nights at Community Centers	438	603	700	100	700
	# of youth participating in programs during the summer	41,563	47,299	60,000	N/A	60,000
	# of youth participating in programs during the school year	134,594	144,536	130,000	66,998	130,000
Career Readiness	# of students enrolled in the Job Mentor Program	645	1,345	1,000	664	1,000
	# of Job Mentor Program participants with paid summer internships	131	118	100	N/A	100

Community recreation

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Recreation	# of adults attending (registered and guest) community centers	178,859	211,621	160,000	131,439	160,000
	# of adults participating in Therapeutic Recreation programs	5,885	8,400	8,000	5,243	8,000

Supports for seniors to enhance quality of life

Attribute	Measures	Actual FY/24	Actual FY/25	Approved FY/26	Mid-Year FY/26	Proposed FY/27
Adult Day Care	# of hours of care provided through Adult Day Care	43,264	50,207	53,733	24,725	53,733
In-Home Care	# of hours of care provided by in-home respite caregivers	4,794	4,225	7,929	2,459	5,500
	# of hours of care provided through homemaker and personal care services	7,250	9,496	12,351	7,243	14,780

YOUTH AND FAMILY SERVICES

YOUTH AND FAMILY SERVICES CONTRACTS

(SOME CONTRACTS ARE MULTI-YEAR)

Goal 1: HUMAN AND FAMILY DEVELOPMENT - People of all ages have the opportunity to participate in the community and economy and are well sheltered, safe, healthy, and educated.

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
Area Agency on Aging Grant					
	Bernalillo County Youth and Senior Services	South Valley Project senior support services	110,000	AAA	IG
	Village of Tijeras	Senior support services	110,000	AAA	IG
	CABQ Senior Affairs	Senior support services	9,250,000	AAA	IG
	CABQ Fire & Rescue	Senior transportation and home repair services	148,500	AAA	IG
	UNM Health Sciences Center	GEHM Clinic senior health screenings	210,000	AAA	IG
	La Vida Felicidad, Inc.	Homemaker, Respite, Personal Care	252,000	AAA	PT
	Premier Home Healthcare, Inc.	Homemaker, Respite, Personal Care	182,000	AAA	PT
	Consumer Direct Care	Homemaker, Respite, Personal Care	282,000	AAA	PT
	Heritage Home Healthcare Services	Homemaker, Respite, Personal Care	282,000	AAA	PT
	Senior Citizens Law Offices	Legal services for seniors	930,000	AAA	SS
	Share Your Care, Inc.	Adult Day Care, Caregiver Respite services	1,220,000	AAA	SS
	Cornucopia, Inc.	Caregiver Respite Adult Day Care services	222,500	AAA	SS
	Meals on Wheels	Special meals (chronic conditions or acute needs)	595,000	AAA	SS
	Family Caregiver Center of NM	Caregiver training	252,000	AAA	SS
	Aging Well Collective, Inc.	Case Management	495,000	AAA	SS
	Sierra Healthcare	Intensive Case Management	252,000	AAA	SS
	Catholic Charities	Senior assisted transportation services	174,000	AAA	SS
	Oasis NM	Evidence-Based Health Promotion	162,000	AAA	SS
	Rail Yards Market	Senior Hunger Initiative food distribution	185,000	AAA	SS
	Roadrunner Food Bank	Senior Hunger Initiative food distribution	120,000	AAA	SS
	Alzheimer's Association	Living with Alzheimer's for the Caregiver	96,000	AAA	SS
	Senior Olympics	Evidence-Based Enhanced Fitness	84,000	AAA	SS
Total Area Agency on Aging Grant			15,614,000		
Child and Family Development					
	Canteen	Meals for children in Child Development Programs	480,000	CYFD	PT
	CACFP	Child & Adult Care Food Program	480,000	SF	PT
	ChildPlus	Data Management Child Records System for DCFD early childhood programs	20,000	SF	PT
	Global Nutrition	Nutrition Services for children, parents/families and staff in early childhood programs	17,000	SF	PT
	Small Steps	Mental health consultation for children, parents/families and staff in early childhood programs	55,000	SF	PT
Total Child and Family Development			1,052,000		
Community Recreation					
	Rhubarb & Elliott	Evening Meals for At-Risk children attending community centers	758,000	CYFD	PT
	APS	Summer Lunch	950,000	SF	PT
Total Community Recreation			1,708,000		
Educational Initiatives					
	ABC Community Schools (County MOU) / NM Foundation	Out of School Time - Charter Schools	50,000	GF QTR	SS
	ABC Community Schools (County MOU) / NM Foundation	Out of School Time - Charter Schools	13,900	GF	SS
	ABC Community School Partnership / NM Foundation	Homework Diner	50,000	GF QTR	SS
	ABC Community School Partnership / APS	Community School Coordinators' Salaries	241,000	GF	SS
	ABC Community School Partnership / APS	Out of School Time	194,600	GF	SS
	ABC Community School Partnership / APS	Out of School Time	575,000	GF QTR	SS

YOUTH AND FAMILY SERVICES

Program	Contractor	Services	FY/27 Proposed	Funding Source	Contract Type
	ABC Community School Partnership / APS	Out of School Time	288,137	GF 3/8	SS
	ABC Community School Partnership / Bernco	Director Salary	15,375	GF	SS
	ABC Community School Partnership / Bernco	Director Salary	34,625	GF QTR	SS
	APS	Title I McKinney-Vento Program	80,000	GF	SS
	APS	JMP Coordinator Stipends	208,500	GF	SS
	YDI	JMP Student Stipends	191,700	GF	SS
Total Educational Initiatives			1,942,837		

Note: This list does not include contracts with long term compliance which were funded in previous fiscal years.

Note: This list does not include non-recurring appropriations

Totals by Funding Source		
AAA	Area Agency on Aging	15,614,000
CYFD	Children, Youth & Families Department	1,238,000
SF	State Funds	1,522,000
GF	General Fund 110	933,700
GF QTR	General Fund 110 Public Safety Quarter Cent	721,000
GF 3/8	General Fund 3/8 Tax	288,137
		20,316,837
Totals by Contract Type		
IG	Intergovernmental	9,828,500
PT	Professional Technical	3,758,000
SS	Social Service	6,730,337
		20,316,837

BONDED INDEBTEDNESS

BONDED INDEBTEDNESS

The City finances a substantial portion of its traditional municipal capital improvements with General Obligation (GO) bonds. However, certain capital improvements are financed with revenue bonds. The City's Capital Implementation Program (CIP) consists of a ten-year program, with a general obligation bond election held every odd-numbered year to approve the two-year capital budget portion of the program. It was the policy of the City for more than 10 years to maintain a stable tax rate of approximately 20 mills for general obligation bond debt service. Capacity to issue bonds in future years was calculated by using a tax production at 20 mills and assumed new issues would have level annual principal payments for a ten-year retirement. Beginning in 1986, successive Statewide reassessments to bring locally assessed property values up to the statutory requirement of "current and correct" resulted in large increases in net taxable value and substantially reduced the debt service mill levy required to meet debt service on outstanding general obligation bonds.

In FY/10, the City shifted two mills from debt service to operations. This decreased the mill rate for debt service from 6.976 mills to 4.976 mills and increased the operating levy by two mills. The total tax rate (operations and debt service) will remain at the same level for taxpayers at approximately 11.52 mills for residential and non-residential taxpayers. The transfer of two mills from debt service to operations will not affect the ability to provide sufficient revenues to support the entire \$140 million bond package that was passed in November 2021. The impact to the program was limited by extending bond life to 13 years.

Enterprise projects are funded directly out of revenues or with revenue bonds supported by net revenues. To the extent that net revenues of the enterprise projects produce minimal coverage or fall short in the startup years for discrete projects, Gross Receipts Taxes have been pledged as additional security. Gross Receipts Taxes have been used to secure parking structure revenue bonds, airport

revenue bonds and Lodgers' Tax bonds that financed the construction of the Convention Center, a municipal office building and the acquisition of another office building. The City issued GRT bonds for the I-25/Paseo Del Norte Interchange project that was funded in conjunction with the State and County and completed in Spring of 2015. Bonds were issued in May of 2015 for several projects: a visitor center, sports complex, public pool, library, rapid transit project, broadband phone service (Voice over Internet Protocol), and taxable bonds in support of Local Economic Development Act projects. In 2016 GRT/Lodger's Tax Bonds were issued for purchasing a parking structure for the Entertainment District, improvements for the Convention Center, Civic Plaza and City Parking Structures. In 2020, the City issued GRT & GRT/Lodgers Tax/Hospitality Fee refunding taxable and tax-exempt bonds to refinance outstanding bonds in order to achieve debt service savings. In June 2024, the City issued \$19.83 million in Gross Receipt Tax Revenue Bonds, Series 2024 for various capital projects throughout the city. The Series 2024 Gross Receipts Tax Bonds closed on July 17, 2024.

The total outstanding general obligation indebtedness of the City as of April 1, 2026 is \$429 million shown in the table on the next page. The City does not have any short-term tax revenue anticipation notes outstanding. The amount of general-purpose general obligation debt of the City is limited to 4% of assessed valuation. As of April 1, 2026, the 4% statutory limit is \$753 million with outstanding general-purpose debt of \$370 million. This leaves \$383 million available for future issues. The City issued \$65 million of general obligation bonds on May 15, 2025. In the regular municipal election held in November 2025, the voters approved the issuance of \$171 million of general-purpose general obligation bonds and approximately \$9 million of storm sewer system general obligation bonds. The City plans to issue approximately \$90 million in May 2026 with the remaining authorization to be issued in 2027. The City is scheduled to have the next general obligation bond election in November 2027.

CITY OF ALBUQUERQUE, NM
SCHEDULE OF BOND INDEBTEDNESS
AS OF
APRIL 1, 2026

GENERAL OBLIGATIONS BONDS:	RATINGS (Moody's/S&P/Fitch)	FINAL MATURITY	ORIGINAL AMT ISSUED	AMOUNT OUTSTANDING <u>Estimated 4/1/2026</u>	INTEREST RATES
MAY'12 GENERAL PURPOSE STORM SEWER REFDG SERIES C	Aa2/AAA/AA+	07/01/13	7,525,000	0	0.29%
APR'13 GENERAL PURPOSE SERIES A		07/01/26	70,040,000	0	2.0 - 4.0%
APR'13 STORM SEWER SERIES B		07/01/26	4,980,000	0	3.00%
MAY'14 GENERAL PURPOSE SERIES A		07/01/27	57,060,000	4,230,000	2.25 - 5.00%
MAY'14 STORM SEWER SERIES B		07/01/27	5,375,000	5,375,000	3.5-3.75%
MAY'15 GENERAL PURPOSE SERIES A		07/01/28	37,970,000	5,125,000	2.75-5.00%
MAY'15 STORM SEWER SERIES B		07/01/28	4,726,000	4,726,000	3.00-3.5%
MAR'16 GENERAL PURPOSE SERIES A		07/01/29	71,523,000	17,500,000	2.5-5.0%
MAR'16 STORM SEWER SERIES B		07/01/29	6,500,000	6,500,000	3.0%
APR'17 GENERAL PURPOSE SERIES A		07/01/30	22,850,000	8,770,000	3.0 - 5.0%
APR'18 GENERAL PURPOSE SERIES A		07/01/31	84,225,000	38,865,000	3.0 - 5.0%
APR'19 GENERAL PURPOSE SERIES A		07/01/26	14,308,000	2,008,000	2.75 - 5%
APR'19 GENERAL STORM SEWER SERIES B		07/01/32	12,342,000	12,342,000	2.75 - 5%
APR'20 GENERAL PURPOSE SERIES A		07/01/32	67,830,000	37,430,000	2.75 - 5%
APR'20 GENERAL STORM SEWER SERIES B		07/01/33	11,210,000	11,210,000	2.75 - 5%
APR'20 GENERAL REFUNDING SERIES D		07/01/25	55,935,000	0	2.75 - 5%
APR'21 GENERAL PURPOSE SERIES A		07/01/34	22,960,000	15,900,000	2.75 - 5%
APR'21 GENERAL REFUNDING SERIES B		07/01/26	27,000,000	5,565,000	2.75 - 5%
APR'22 GENERAL PURPOSE SERIES A		07/01/39	76,395,000	62,910,000	3 - 5%
APR'22 GENERAL STORM SERIES B		07/01/40	4,305,000	4,305,000	3.13%
APR'23 GENERAL PURPOSE SERIES A		07/01/36	19,300,000	16,300,000	4 - 5%
APR'24 GENERAL PURPOSE SERIES A		07/01/39	102,850,000	95,860,000	4 - 5%
APR'24 GENERAL STORM SERIES B		07/01/40	9,000,000	9,000,000	4%
MAY'25 GENERAL PURPOSE SERIES A		07/01/40	59,840,000	59,840,000	3.75-5.0%
MAY'25 GENERAL STORM SERIES B		07/01/41	5,310,000	5,310,000	5.0%
SUBTOTAL - GENERAL OBLIGATION BONDS			722,879,000	\$ 429,071,000	
* Subject to 4% constitutional limit on general obligation debt.					
Storm & Sewer (constitutional unlimited)					
REVENUE BONDS:					
GROSS RECEIPTS TAX (1.225% STATE SHARED/TRANSPORTATION)	Aa2/AAA/AA+				
MAY 15 GRT TAX-EXEMPT - SERIES A		07/01/38	39,085,000	28,460,000	2.0% - 5.0%
DEC 15 GRT TAX-EXEMPT - SERIES C		07/01/26	2,080,000	225,000	1.75%
APR 16 GRT REFUNDING REVENUE HOUSING SERIES B		07/01/30	8,430,000	3,790,000	2.30%
SEPT 16 GRT REVENUE BONDS SERIES C		07/01/34	17,750,000	10,555,000	2.0% - 5.0%
JUL 17 MIGRT NCREBS REVENUE BONDS		07/01/37	25,110,000	16,095,000	1.30%
JUL 20 GRT REFUNDING SERIES C		07/01/35	30,955,000	24,815,000	2.75 - 5%
JUL 20 GRT REFUNDING SERIES D (Stadium)		07/01/26	4,755,000	960,000	2.75 - 5%
OCT 20 GRT TRANSPORTATION GRT IMPROVEMENT SERIES A		07/01/33	44,200,000	36,145,000	2.0 - 5%
JUL 22 GRT TAXABLE NEW MONEY SERIES A		07/01/41	20,300,000	14,915,000	3.25% - 4.34%
JUL 22 GRT TAX-EXEMPT NEW MONEY SERIES B		07/01/41	66,655,000	66,655,000	5.0%
DEC 22 GRT REVENUE BONDS		06/01/44	12,000	10,340	0.25%
DEC 22 GRT REVENUE BONDS		06/01/44	30,000	27,049	0.25%
DEC 22 GRT REVENUE BONDS		06/01/44	95,000	85,660	0.25%
JUL 24 GRT REVENUE BONDS, SERIES 2024		07/01/39	19,835,000	19,835,000	5.0%
SEP 24 GRT FACILITY IMPROVEMENT REVENUE BONDS, SERIES 2024		07/01/42	8,915,000	8,915,000	2.67% - 3.95%
SUBTOTAL - GROSS RECEIPTS TAX REVENUE BONDS			288,207,000	231,488,049	

CITY OF ALBUQUERQUE, NM
SCHEDULE OF BOND INDEBTEDNESS
AS OF
APRIL 1, 2026

GROSS RECEIPTS/LODGERS' TAX		Aa2/AAA/AA+			
SEPT 2004 B TAXABLE REFDG	07/01/36	28,915,000	22,145,000	2.39 - 5.54%	
FEB 2016 A TAXABLE NEW MONEY SERIES A	07/01/38	24,000,000	17,430,000	3.0 - 3.90%	
NOV 19 GRT REFUNDING & NEW MONEY	07/01/38	33,830,000	26,050,000	2.75 - 5%	
JUL 20 GRT REFUNDING SERIES A	07/01/37	39,190,000	37,050,000	2.75 - 5%	
JUL 20 GRT REFUNDING SERIES B LODGERS TAX/HOSPITALITY FEE	07/01/28	7,655,000	3,330,000	2.75 - 5%	
SUBTOTAL - GRT/LODGER'S TAX/HOSPITALITY		133,590,000	106,005,000		
REFUSE REMOVAL & DISPOSAL					
JUNE 2020 TAX-EXEMPT NEW MONEY	07/01/46	40,570,000	36,880,000	4.0 - 5.0%	
SUBTOTAL - REFUSE REMOVAL & DISPOSAL REVENUE BONDS		40,570,000	36,880,000		
FIRE					
JAN 2011 FIRE NMFA LOAN	05/01/31	1,441,625	450,432	.58% - 4.02%	
NOV 2019 FIRE NMFA LOAN	07/01/40	2,740,000	2,175,588		
SUBTOTAL - FIRE		4,181,625	2,626,020		
SPECIAL ASSESSMENT DISTRICT BONDS					
OCT 2012 SAD 228 TAX-EXEMPT	01/01/28	22,743,479	3,434,135	3.00%	
SUBTOTAL - SAD BONDS		22,743,479	3,434,135		
SUBTOTAL - REVENUE BONDS		489,292,104	380,433,204		
GRAND TOTAL - GENERAL OBLIGATION & REVENUE BONDS		\$ 1,212,171,104	\$ 809,504,204		

APPENDIX

FISCAL YEAR 2027 BUDGET CALENDAR OF EVENTS

Dec 19	Budget Call - message and instructions to departments
Dec-Jan	Departmental preparation of FY/27 budget request. Meetings between budget staff and department staff to answer questions on instructions and procedures. Departments prepare detail information forms and supporting schedules, and submit one copy to the Office of Management and Budget for all Operating Funds by January 13, 2026.
Jan 16-29	DFAS/OMB Technical Budget Review Meetings
Feb	Submission of Five-Year Forecast
Feb 9-10 & Feb 12-13	CAO Budget Hearings
Feb - Mar	Preparation of Proposed Budget and Budget Document
Apr 1	Proposed Budget Document Submitted to Council
May	City Council Committee of the Whole meetings to consider the Budget Proposal
May 18	Scheduled Final Action by Full Council

ANALYSIS METHODOLOGY FOR COMPUTING LINE ITEM ADJUSTMENTS

Numerical Rounding

Budgets are developed using whole numbers. When programs are summarized, each is rounded down to the nearest thousand. Rounding makes for ease of reading when reviewing the document.

Personnel

- The wage and salary base is established for each filled or authorized-to-be-filled position.
- Employee benefits are calculated on wage and salary costs at the following rates: FICA 7.65% regular, 1.45% for police and fire hired after April 1, 1986; PERA 21.66% for bus drivers, security and animal control officers, blue and white collar and professional, 22.79% management, 37.93% for fire, 33.38% for police, 30.16% for transport officers and 9.65% for temporary employees and some seasonal employees. Other employee benefits (group life, unemployment compensation and insurance administrative fees) is 0.75%; retiree health insurance is 2% for all employees, except sworn police, transport officers and fire, which is 2.5%.
- The City's contribution for medical, dental, and vision insurance premiums are loaded initially at FY/26 levels - based on what coverage level an employee elects. For FY/27, premiums for vision coverage did not change. Medical premiums increased by 7.5% and dental premiums increased by an average of 5%.
- An average vacancy savings rate of 3.5% for City departments is calculated into employee salaries. There is no vacancy savings rate calculated for CIP recovered positions.

Operating

Department managers were required to provide detailed information supporting FY/27 budget requests for professional services, contractual services and repairs and maintenance. Other FY/27 operating expenses were budgeted equal to FY/26 appropriated amounts. A non-recurring baseline of \$22.2 million is carried forward from FY/26 and an additional \$552 thousand is included for a total of \$22.7 million in FY/27.

Inflationary adjustments were not granted as automatic across-the-board adjustments.

- Capital coming-on-line such as improvements/additions at Senior Centers or the Adult Day Care facility are funded based on an annualized cost.
- Beyond those stated above, line item increases needing special justification include extraordinary price increases, increased workload, or a special need not previously funded.

Capital

New and replacement property items are included in the appropriate program appropriations within each of the funds.

Transfers

- Workers' compensation, tort and other and risk recovery transfers are treated as direct transfers to the Risk Management Fund in each program for FY/27. These transfers are identified by the Finance and Administrative Services Department, and Risk Management Division based on the historical experience and exposure factors relative to each program.
- Outside of Solid Waste, cost estimates for fuel are based on a combination of gallons and price. Gallons are estimated using 12 months of historical data. The FY/27 budget assumes usage of 2.7 million gallons of fuel at an average price of \$3.08 per gallon for Transit and \$3.33 per gallon for most remaining departments after including taxes and mark-up. For the Solid Waste Management budget, the legislation includes a contingent appropriation for fuel exceeding \$2.30 per gallon. When fuel costs go above \$2.30 per gallon, a fuel surcharge is billed to customers.
- Vehicle maintenance charges are estimated for FY/27 according to the class of vehicle and historical cost of maintaining that class. These charges are designed to recover the costs of normal maintenance including a preventive maintenance program which schedules vehicles for periodic checks and needed repairs.
- Communication transfers for FY/27 include radio maintenance costs which are based on historical average prices during an 18-month period ending December 2025; network costs which are based on actual employee counts in each City department; and cellular/wireless device costs. Starting in FY/27, the State of New Mexico will resume imposition of a \$20 per radio charge for local governments. In FY/25 and FY/26, the State had waived the charge for local governments.

• REVENUE FORECASTING METHODOLOGIES

Revenue estimates are prepared using methodology appropriate for the sources of revenue. The methodologies range from simple trend analysis to more complicated regression models linking revenues with economic and demographic factors. In general, the revenues can be broken into five main categories.

- Tax Revenues - Sources include Gross Receipts Tax (GRT), property tax, franchise fees and payments in lieu of taxes (PILOT).
- Charges for Services - Services provided by the City generate this source of General Fund revenue. These include but are not limited to entrance fees to City venues, street repair and inspections related to construction and right-of-way use, and police services, etc. For enterprise and other funds, this includes fees charged for refuse disposal, transit, aviation and parking.
- Permits and Licenses - Revenue is primarily generated through the construction industry for building and construction permits. Other permit and license revenues include: animal licenses, business registrations, restaurant and food processing inspection permits, etc.
- Sources Internal to the City - Revenue is generated through indirect overhead, funding of employees to manage capital projects, and inter-department / intra-department transfers.
- Other Miscellaneous Charges – Interest earnings is the main source of revenue for this category.

Discussion is presented by fund but discussions of similar revenue sources are applicable to all funds.

General Fund

The City economist prepares General Fund revenue estimates using various models and inputs from the department staff familiar with a particular revenue source. The forecast is presented to and reviewed by the Forecast Advisory Committee as provided in the City Ordinance. The committee includes members from City administration and Council staff, the University of New Mexico, and other governmental agencies.

The FY/27 revenue stream for Gross Receipts Tax (GRT) is estimated to be 68.6% of the General Fund budget. These estimates are detailed and monitored regularly. The GRT base is forecasted using multiple regression analysis that utilizes estimates of future economic activity locally and nationally as provided and described in the section titled Economic Outlook. Known tax rates are then applied to this estimated base to get an estimate of the expected tax revenue. The Transportation Infrastructure Tax is a GRT tax and forecasts are based on this methodology. Effective in FY/22, State tax changes allowed for local GRT increments to be applied to internet sales, State-shared excise tax on recreational cannabis, and other changes to the tax base.

Property taxes are estimated based on trend analysis of the tax base. The County Assessor provides information on the tax base and its structure. The tax base forecast uses historical growth rates, known expansions in building activity and limitations in the growth of the existing tax base as set in State law. The forecasted tax revenue is then based on the current tax rates and expected collection rate by the County for the tax.

Franchise fees are imposed on utilities providing electricity, natural gas, communications (telephone and cable TV), and water. The tax base is the gross revenue of the utility. Forecasts are based on the historic growth in these revenues with adjustments based on known changes in rates and expected changes that will impact consumption or increase revenues. Seasonality and weather have a substantial impact on usage and forecasts for natural gas, water and electricity. Average weather is generally assumed. As many of these companies are regulated, information on forecasted revenues may be readily available from the company. Examples of specifics that have changed recent forecasts are increases in the franchise fee for electricity and continued expansion of cell phones that has eroded the tax base for the land-based telephone utilities.

Forecasts of charges for service are usually based on trend analysis of any changes in the charges or rates for entry into City facilities or for provision of services. The departments that supply these services provide expert knowledge in preparation of revenue estimates for their facilities.

Permit and license revenues are estimated by the departments and reviewed by the City economist. The largest source of permit revenue is associated with construction, and these estimates are tied to forecasts of construction activity provided by the Bureau of Business and Economic Research (BBER) at the University of New Mexico and input from City and outside experts in the construction industry.

Revenues internal to the City are based on budget estimates of expenses for funds and estimates of inflation from the National Economic Forecast for out years.

Historically, a major source of miscellaneous revenue is interest earnings on investment. Forecasts of interest earnings are based on expected interest rates from national economic forecasts, market activity and the size of interest earning balances.

REVENUE FORECASTING METHODOLOGIES

Other Funds

Revenue estimates for other funds are based on historical trends, legislative action, economic factors and other information available to the department staff and OMB budget analysts.

Enterprise Revenues

Enterprise revenues are prepared by the departments based on trend analysis of growth, the rate structure that is in place, and any proposed changes in rates or changes in services. These revenue estimates are reviewed by the City Economist and OMB Budget Analysts.

Lodger's Tax and Hospitality Tax

Estimates of these taxes are based on trend analysis. These revenues are quite volatile and there are no prospective measures for tourism and business travel to Albuquerque; therefore, the forecasts are always quite conservative.

CITY OF ALBUQUERQUE TAX IMPOSITIONS
(millions of dollars)
(Rates as of July 1, 2025)

	IMPOSITION	Maximum Allowed	Currently Imposed	USE Limitations*	FY/27 FULL-YEAR IMPACT
Gross Receipts Tax Distribution					
State Shared GRT	State imposed levy in lieu of earlier local sales tax and remitted to local jurisdictions	3.725%	2.7875%		\$702.5
Compensating Tax Interstate Telecom	Share based on imposed local option Share based on imposed local option	1.225%	1.225%	Pledged to outstanding bonds	\$305.3
Municipal GRT (w/o Referendum)	No referendum required	2.05%	1.4375%		
Public Safety	Historical municipal tax increments were consolidated and de-earmarked effective July 1, 2019	0.2500%	0.2500%	Public Safety	
General Purposes		0.5000%	0.5000%	General Purposes	
Transportation		0.2500%	0.2500%	Roads, transit, trails	
Municipal Hold Harmless GRT		0.3750%	0.3750%	General Purposes	
Municipal Infrastructure GRT		0.0625%	0.0625%	General Purposes	
Municipal GRT (w/ Referendum)	Referendum required	0.45%	0.1250%	Dedicated to infrastructure and bonds to pay for infrastructure	
BioPark Infrastructure Tax	Effective July 1, 2016 with sunset of 15 years, June 30, 2031	0.1250%	0.1250%	BioPark	\$30.3
Gasoline Taxes	Imposed in one cent increments				
2 Cent Gasoline Tax	Positive Referendum Required	\$0.02	\$0.00	Restricted by statute to roads and transit	\$0.00
Property Taxes					
Operating Levy	Vote of governing body (DFA-LGD informed by Sept. 1); blended residential and non-residential rate includes P&I	(In mills) 7.65	(In mills) 6.54	Any lawful purpose. Limited constitutionally to 20 mills total (all jurisdictions). Yield Controlled. Judgments in excess of \$100K may be placed on tax rolls.	\$115.6
Debt Service	Positive referendum by G.O. bond election every two years; includes P&I		4.976	Pay debt service. Not Yield Controlled. Debt limited to 4% of assessed valuation, except where debt has been issued for water and sewer purposes	\$94.1

* Effective July 1, 2019, NM House Bill 479 consolidated and de-earmarked most municipal GRT increments; however, for FY/27, the City of Albuquerque continues to allocate historical increment amounts to existing purposes.
Note: All local options of GRT are subject to a 3% administrative fee (except hold harmless distributions, beginning in FY/20).

TAX AUTHORITY AUTHORIZED AND UNIMPOSED FY/27

MUNICIPAL GROSS RECEIPTS TAX (Section 7-19D-9 NMSA 1978)

Effective July 1, 2019, New Mexico House Bill 479 repealed several restricted local option rates in favor of increasing the unrestricted municipal local option rate from 1.5% to 2.5%. For municipalities, any new local option that exceeds 2.5% minus 0.45%, or 2.05%, would have to go to the voters for approval.

As of the proposed FY/27 budget, the City has imposed 1.4375% of the total 2.05% cap not requiring voter approval, leaving 0.6125% of remaining municipal gross receipts tax capacity that does not require voter approval. **The remaining municipal GRT increment not requiring a referendum would generate approximately \$154 million.**

Despite the legislation lifting prior use restrictions, in FY/26, the City continues to allocate revenues as per historic reporting categories. Imposed are (listed by pre-FY/20 tax increment categories): a 1/2 cent to fund general government; a 1/4 cent transportation tax that was renewed by voters in the November 2019 election and became effective July 1, 2020; and a 1/4 cent public safety tax that was passed by the voters October 28, 2003. The City has also imposed a 1/16th cent municipal infrastructure gross receipts and a 3/8ths hold harmless distribution tax, both also dedicated to general government.

House Bill 479 allows any voter-approved local option rates in place before the effective date of the 2019 act to be "grandfathered," and not be subject to voter approval. For Albuquerque, the 0.125% BioPark Infrastructure tax was passed by the voters in October 2015. It became effective July 1, 2016 and has a sunset date of June 30, 2031. This leaves 0.325% remaining of the 0.45% municipal GRT increment that requires a referendum. **The remaining municipal GRT increment requiring a referendum would generate approximately \$81.7 million.**

Any additional tax increments imposed will not include the food and medical hold harmless distribution. All taxes except for hold harmless food and medical distributions are also reduced by a 3% administrative fee paid to the State; however, beginning in FY/27, the fee will be phased out over two years and eliminated by FY/29. In January 2013, the State passed legislation that phases out the hold harmless distribution from FY/16 to FY/30. In FY/15, the last year prior to the beginning of the phase out, the hold harmless distribution to all City funds was approximately \$38 million.

GASOLINE TAX

The City may impose up to two cents in one-cent increments. Purposes are restricted by statute, and must be approved by the voters.

Revenue available \$5,600,000

PROPERTY TAX

The City has authority to impose an Operational Levy of up to 7.65 mills. The City, with this budget, has imposed a mill levy of 6.54. The governing body may increase the imposed levy up to the statutory maximum, but the actual tax rates are set by the Local Government Division of the New Mexico Department of Finance and Administration and are subject to statutory yield control provisions.

Revenue available \$19,620,183

The Debt Service Levy is imposed to meet debt service on General Obligation bond issues approved by the voters. There is a constitutional limit that outstanding General Obligation debt may be no more than 4% of assessed valuation, except where the debt has been issued for water and sewer purposes. There is statutory authority to impose a judgment levy and put judgments over \$100,000 on the tax rolls. In FY/10 this levy was lowered from 6.976 to 4.976 shifting two mills to operations.

FRANCHISE FEES

The City has statutory authority to negotiate franchise fees for use of City right-of-way by utility companies. Current fees are 3% of specified electric revenues, 5% for Cable TV, 3% for local exchange telecommunications franchises and 3% for the natural gas franchise. The franchise fee with the Albuquerque/Bernalillo County Water Utility Authority is 4%.

LODGERS TAX

Within the City limits, hotels and other lodging facilities pay the statutory maximum of a 5% tax on room rentals. By State law, a minimum of 50% of the proceeds must be spent on promotion; the other 50% is pledged for debt service.

HOSPITALITY FEE

In addition to the lodger's tax, a hospitality fee of 1% is collected by the City. By State law, a minimum of 50% of the proceeds must be spent on promotion; the other 50% is pledged for debt service/capital. The fee has a sunset date of July 1, 2028.

TOTAL UNUSED TAX AUTHORITY AVAILABLE \$ 260,920,183

HOLD HARMLESS DISTRIBUTIONS

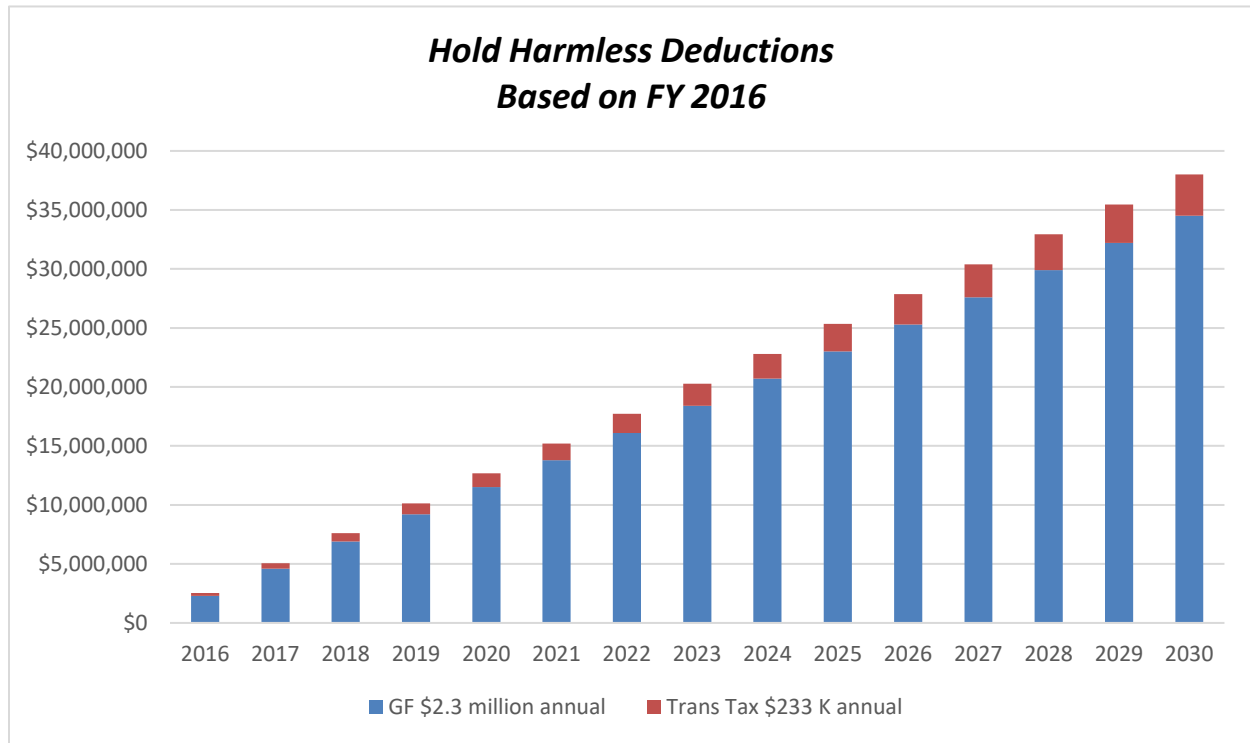
Loss of Hold Harmless Distribution. The State exempted food and some medical services from gross receipts taxes in 2004. To compensate local governments for the lost revenue, the State implemented a food and medical "hold harmless distribution." The hold harmless distribution for Albuquerque averaged \$38 million per year. Beginning in Fiscal Year 2016, the State began a 15-year "phase-out" of the hold harmless distribution. The annual cost to the City began at \$2.5 million, which represented a loss in revenue growth of nearly one full percentage point. As demonstrated in the following table, the annual loss to the General and Transit Tax Funds over the course of the "phase out" will be \$38 million on a recurring basis and over \$300 million cumulatively.

The first year of the phased-out reduction in food and medical hold harmless distributions was FY/16. The distribution is reduced by 6% in FY/16 and an additional 6% in each of the

following years through FY/20. From FY/21 through the complete phase out, the additional phase out is 7%. The estimated total revenue for phase out is based on the total estimate before phase out in FY/18. The total before phase out calculations actually shrunk in FY/17 and FY/18, making the impact to the City smaller than originally estimated. In FY/20, food hold harmless revenue increased in the early months of the COVID-19 health crisis due to changes in household food purchases. Additionally, the State began waiving the administrative fee on hold harmless distributions in FY/20 which increased the net distribution, slowing the perceived reduction by about a year. The actual impact to the General Fund in terms of growth continues to be a decrease of approximately 0.6% to 0.7% in the GRT growth rate. It is estimated that in FY/27, the City will lose an additional \$4.5 million due to this phase out.

Fiscal Year	Loss of Hold Harmless in 2016 Dollars		
	General Fund \$2.3M/Year	Transit Tax \$233k/Year	Total \$ Loss
2016	2,300,000	233,333	2,533,333
2017	4,600,000	466,667	5,066,667
2018	6,900,000	700,000	7,600,000
2019	9,200,000	933,333	10,133,333
2020	11,500,000	1,166,667	12,666,667
2021	13,800,000	1,400,000	15,200,000
2022	16,100,000	1,633,333	17,733,333
2023	18,400,000	1,866,667	20,266,667
2024	20,700,000	2,100,000	22,800,000
2025	23,000,000	2,333,333	25,333,333
2026	25,300,000	2,566,667	27,866,667
2027	27,600,000	2,800,000	30,400,000
2028	29,900,000	3,033,333	32,933,333
2029	32,200,000	3,266,667	35,466,667
2030	34,500,000	3,500,000	38,000,000

HOLD HARMLESS DEDUCTIONS



APPENDIX FOR NON-RECURRING

DEPARTMENT	PURPOSE	FY/27 (\$000's)
Arts and Culture	Sponsored Initiatives/Events*	
	ABQ Artwalk/Enchanted Pop Up LLC	20
	Albuquerque PrideFest	5
	Black History Organizing Committee	62
	Cardboard Theatre Company	35
	Children's Hour Radio	30
	CiQiovua	10
	Downtown Arts & Cultural District	120
	Ensemble Chatter	15
	Fusion & Route 66 Events	40
	Juneteenth	25
	Lowrider Supershow	15
	Mariachi Spectacular	50
	National Institute of Flamenco	100
	NM Philharmonic	100
	NM Shakespeare Festival	80
	OffCenter Arts	20
	Opera Southwest	125
	Outpost	75
	Railyards Market	60
	Recuerda a Cesar Chavez	20
	Red & Green Veg Fest	15
	Roots Summer Leadership	25
	Route 66 Hispanic Culture Events	90
	Street Food Institute	40
	The Groove Artspace	40
	World Refugee Day	25
	Total	1,242
Health, Housing, & Homelessness	Sponsored Initiatives/Events*	
	Big Brothers Big Sisters*NMYS	50
	Boys and Girls Club NM * NMYS	75
	Cuidando Los Ninos	100
	Goodwill Job Connection Program	100
	Native American Training Institute	10
	New Mexico Asian Family Center	100
	Serenity Mesa/HAC	100
	Warehouse 505 (formally known as Warehouse 508)	300
	YMCA*NMYS	75
	Total	910
Youth & Family Services	Sponsored Initiatives/Events*	
	Amigos y Amigas	10
	National Dance Institute (NDI)	35
	SW Education Partners Career & Technical Training RFK High School	75
	Total	120

ACRONYMS AND ABBREVIATIONS

AAA – Area Agency on Aging	ARSC – Albuquerque Regional Sports Center	COO – Chief Operating Officer
ABCWUA – Albuquerque/Bernalillo County Water Utility Authority	ART – Albuquerque Rapid Transit	COVID-19 – Coronavirus Disease 2019
ACE – Aviation Center of Excellence	ASE – Automated Speed Enforcement	CPI-U – Consumer Price Index for all Urban Consumers
ACS – Albuquerque Community Safety Department	ATC – Alvarado Transportation Center	CPOA – Civilian Police Oversight Agency
ACT – Assertive Community Treatment	AV – Aviation Department	CY – Calendar Year
ACVB – Albuquerque Convention and Visitors Bureau	AZA – Association of Zoos and Aquariums	CYFD – Children Youth and Families Department
ADA – Americans with Disabilities Act	BBER – Bureau of Business and Economic Research	DEII – Double Eagle II – Aviation Department reliever airport facility
ADAPT – Abatement and Dilapidated Abandoned Property Team	BEA – UNM Bureau of Economic Analysis	DeptID – Department cost center identification
AED – Albuquerque Economic Development, Inc.	BioPark – Albuquerque Biological Park	DFA – Department of Finance and Administrative Services
AFR – Albuquerque Fire Rescue	BLIF – Basic Life	DMD – Department of Municipal Development
AFRL – Air Force Research Laboratory	CABQ – City of Albuquerque	DOJ – Department of Justice
AFSCME – American Federation of State, County and Municipal Employees Union	CAD – Computer Aided Dispatch	DRB – Development Review Board
AGIS – Albuquerque Geographic Information System	CAO – Chief Administrative Officer	D/S – Debt Service
AHCC – Albuquerque Hispano Chamber of Commerce	CARES – Coronavirus Aid, Relief, and Economic Security	DSA – Department of Senior Affairs
AHCH – Albuquerque Healthcare for the Homeless	CASA – Court Approved Settlement Agreement	DTI – Department of Technology and Innovation
AHO – Administrative Hearing Office	CBO – Community Based Organization	EDD – Economic Development Department
AI – Administrative Instruction	CCIP – Component Capital Improvement Plan	EHS – Early Head Start
AMAFCA – Albuquerque Metropolitan Arroyo Flood Control Authority	CDBG – Community Development Block Grant	EPA – Environmental Protection Agency
APD – Albuquerque Police Department	CIP – Capital Improvements or Implementation Program	EPC – Environmental Planning Commission
APOA – Albuquerque Police Officers Association union	CMAQ – Congestion Mitigation & Air Quality	ERP – Enterprise Resource Planning
APS – Albuquerque Public Schools	COA – City of Albuquerque	FAST – Family Assault and Stalking Team
ARPA – American Rescue Plan Act of 2021	COAST – Crisis Outreach and Support Team	FD – Fund
	COC – Continuum of Care	FCS – Family and Community Services Department
	COLA – Cost-of-Living Adjustment	FTA – Federal Transit Administration
	COP – Community Oriented Policing	FTE – Full-time Equivalent
		FY – Fiscal Year

ACRONYMS AND ABBREVIATIONS

GAHP – Greater Albuquerque Housing Partnership	LEPF – Law Enforcement Protection Fund	RTCC – Real Time Crime Center
GASB – General Accounting Standards Board	LERF – Law Enforcement Recruitment Fund	RTMC – Regional Transportation Management Center
GIS – Geographic Information System	LUCC – Landmarks & Urban Conservation Commission	SAD – Special Assessment District
GO BONDS – General Obligation Bonds	MECR -Marijuana Equity and Community Reinvestment Fund	SAFER – Staffing for Adequate Fire and Emergency Response
GPPAP – Groundwater Protection Policy and Action Plan	MHz – Megahertz	SAKI – Sexual Assault Kit Initiative
GRT – Gross Receipts Tax	MOU – Memorandum of Understanding	SBCC – South Broadway Cultural Center
GSD – General Services Department	MRA – Metropolitan Redevelopment Agency	SFP – Summer Food Program
HEART – Humane and Ethical Animal Rules and Treatment	MSA – Metropolitan Statistical Area	SHARP – Safe Handling and Remediation of Paraphernalia
HEART (AFR) – Home Engagement and Alternative Response Team	MRCOG – Mid Region Council of Governments	SHSGP – State Homeland Security Grant Program
HESG – Hearth Emergency Solutions Grant	NAEYC – National Association for the Education of Young Children	SID – Special Investigations Division
HHH - Health, Housing and Homelessness Department	NMFA – NM Finance Authority	SOBO – Sexually Oriented Business Ordinance
HR – Human Resources	NSP – Neighborhood Stabilization Program	SW – Solid Waste Management Department
HUD – U.S. Department of Housing and Urban Development	OEI – Office of Equity and Inclusion	T & A – Trust and Agency
HVAC – Heating Ventilation and Air Conditioning	OEM – Office of Emergency Management	TIDD – Tax Increment Development District
IA – Internal Audit	OMB – Office of Management and Budget	TRFR – Transfer
IAFF – International Association of Fire Fighters Union	OSHA – Occupational Safety and Health Administration	UETF – Urban Enhancement Trust Fund
IDOH – Indirect Overhead	PERA – Public Employees Retirement Association	UNC – Unclassified Position
IG – Inspector General	PILOT – Payment in Lieu of Taxes	UNM – University of New Mexico
IGA – Intergovernmental Agreement	PR – Parks and Recreation Department	UNMH – University of New Mexico Hospital
IHS – S & P Global Forecasting	QTR – Quarter	USDOJ – United States Department of Justice
IPRA – Inspection of Public Records Act	RFB – Request for Bid(s)	VOCA – Victims of Crime Act
IRB – Industrial Revenue Bond	RFP – Request for Proposal(s)	VoIP – Voice over Internet Protocol
IRDC – International Research Development Council	RHCA – Retiree Health Care Authority	WF HSNG – Workforce Housing
JAG – Judge Advocate General	RMS – Records Management System	WFH – Work from Home
JPA – Joint Powers Agreement	RO – Revised Ordinances (City of Albuquerque)	YDI – Youth Development Inc.
		YFS – Youth and Family Services

GLOSSARY OF TERMS

ACCRUED EXPENSES: An expense recognized as incurred, but not yet paid.

ADJUSTMENTS FOR POLICY DIRECTION CHANGES: Proposed adjustment to the maintenance-of-effort budget, both positive and negative, which is considered major policy issue.

AMERICAN RESCUE PLAN ACT OF 2021: A federal aid program, also called the American Rescue Plan, is a 1.9 trillion economic stimulus bill to provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses.

ANNUALIZED COSTS: Costs to provide full-year funding for services initiated and partially funded in the prior year.

APPROPRIATION: Legal authorization granted by City Council to make expenditures and to incur obligations for specific purposes within specified time and amount limits.

APPROPRIATIONS RESOLUTION: Legal means to enact an appropriation request, e.g., annual operating budget.

ASPCA SAFER: American Society for the Prevention of Cruelty to Animals developed a training course 'Safety Assessment for Evaluating Rehoming' which is used to determine the aggressiveness of canines.

AUDIT: Official examination of financial transactions and records to determine results of operations and establish the City's financial condition.

BASE BUDGET: Portion of an annual budget providing for financing of existing personnel, replacement of existing equipment, and other continuing expenses without regard for price changes.

BONDED INDEBTEDNESS / BONDED DEBT: That portion of indebtedness represented by outstanding general obligation or revenue bonds.

CAPITAL BUDGET: Plan of proposed capital outlays and the means of financing them.

CARES ACT: A federal aid program under the US Department of the Treasury establishing the \$150 billion Coronavirus Relief Fund to provide economic relief to state and local governments during the Coronavirus Disease 2019 (COVID-19) public health emergency.

COMMUNITY POLICING: A pro-active partnership between the Albuquerque Police Department, the citizens of Albuquerque, other agencies within the City of Albuquerque and other levels of State Government, Federal Government and the private sector. This partnership seeks to expose the root causes of crime and disorder and to eradicate such conditions through the aggressive enforcement of laws, ordinances, and City policies and through positive community collaboration.

DEBT SERVICE FUND: Fund for the accumulation of resources to pay principal, interest, and fiscal agent fees on long-term debt.

DEPARTMENT ID: A financial term for a cost center. The DeptID is required on all transactions to identify a responsible entity. DeptIDs are managed below the program strategy level and are the smallest cost center for budgetary accountability and control.

DESIRED COMMUNITY CONDITION: A condition that describes in detail what future achievement of a particular Five-Year Goal would look like.

ENCUMBRANCES: Commitments of appropriated monies for goods and services to be delivered in the future.

ENTERPRISE FUND: Fund established to account for services financed and operated similar to private businesses and with costs recovered entirely through user charges.

FISCAL YEAR: For the City of Albuquerque, a period from July 1 to June 30 where the financial plan (budget) begins the period and an audit ends the period.

FUND: Fiscal and accounting entity with self-balancing set of books to accommodate all assets and liabilities while conforming to designated parameters.

FUND BALANCE: The difference between assets and liabilities. Total assets which include cash, accounts receivable and inventory less total liabilities which include accounts payable and deferred revenue equals fund balance. Fund balance is affected by beginning fund balance, revenues, expenses, fund additions and fund deductions. Fund balances less required reserves are generally available for appropriation. Fund balance available for appropriation is treated as a non-recurring resource.

GENERAL FUND: Fund which accounts for all assets and liabilities associated with operating City government which are not required to be accounted for in other funds.

GENERAL OBLIGATION BONDS: Bonds with payment pledged on full faith and credit of issuing government.

GOALS: General ends toward which the City directs its efforts in terms of meeting desired community conditions. The Mayor and City Council with input from the community, establish Five-Year Goals for the City.

IGA: An intergovernmental agreement that defines terms, conditions, responsibilities, participation and interactions between agreeing parties.

IMPACT FEES: Fees assessed by the City to compensate for additional costs associated with the type and location of new development.

INDIRECT OVERHEAD (IDOH): Cost of central services allocated back to a fund through a cost allocation plan.

INTERFUND TRANSFER: Legally authorized transfers from one fund to another fund.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlements, shared revenues, MOU's etc.

GLOSSARY OF TERMS

JOINT POWERS AGREEMENT (JPA): A contract between a city, a county, and/or a special district in which the city or county agrees to perform services, cooperate with, or lend its powers to, the special district.

MAINTENANCE-OF-EFFORT: Base budget plus allowances for cost-of-living wage adjustments and inflationary price increases.

NON-RECURRING: Expenditure or revenue occurring only once, or within a limited time frame.

OBJECTIVES: Specific steps taken to achieve Goals in specific and measurable terms; the results a program is expected to achieve; proposed by the Mayor and adopted by City Council annually via resolution.

OPERATING BUDGET: The annual budget of an entity stated in terms of classification, functional categories, and accounts. It contains estimates of the total value of resources required for the performance of the operation and is used to keep track of day to day expenditures.

OPERATING REVENUES: Proprietary (enterprise service) fund revenues directly related to the fund's primary service activities and derived from user charges for services.

PAYMENT IN LIEU OF TAXES (PILOT): Equivalent of private sector's property and other taxes paid to General Fund by enterprise funds.

PERFORMANCE MEASURES: A means of assessing progress toward achieving predetermined goals and quantifying the effectiveness of department activities.

PROGRAM: The unit of appropriations and expenditure that ties related department ID's together to address a desired community condition(s) that pertains to one of the City's Five-Year Goals.

PUBLIC SAFETY QUARTER CENT TAX: A gross receipts tax passed by the voters in October of 2003 with revenue dedicated to the Police (34%), Fire (34%), a central processing facility (6%) and Family & Community Services (26%) for crime prevention and intervention. With the transition of operations of the Metropolitan Detention Center (MDC) to the County, funds identified for a central processing facility are utilized for transport of prisoners to the MDC.

RECURRING EXPENDITURES: Expenditures generally arising from the continued operations of City government in a manner and at a level of service that prevailed in the last budget, or new and/or increased services expected to be provided throughout the foreseeable future.

RECURRING REVENUES: Revenues generated each and every year.

RESERVE: Portion of fund balance earmarked to indicate its unavailability or to indicate portion of fund equity as legally segregated for a specific future use.

RETAINED EARNINGS: Revenue and reversions in excess of expense that fall to fund balance or working capital balance at the end of a fiscal year.

REVENUES: Amounts received from taxes, fees, and other sources during the fiscal year.

REVERSIONS: The return of the unused portion of an appropriation to the fund from which the appropriation was made, normally after the last day of an appropriation's availability period.

TRANSPORTATION INFRASTRUCTURE TAX: A quarter cent gross receipts tax designated to fund improvements of transportation systems for the benefit of the City.

UNALLOCATED / UNRESERVED / UNRESTRICTED FUND BALANCE: Fund equity of governmental funds and trust funds not set aside for any specific purpose.

WORKING CAPITAL: The excess of current assets over current liabilities at any time.

NUMERIC LIST OF FUND NAMES BY CATEGORY

GENERAL FUNDS:

110 General

SPECIAL REVENUE/GRANT/PROJECT FUNDS:

201 Local Government Abatement
205 Community Development Block Grants
225 Cultural and Recreational Projects
235 Albuquerque Biological Park Projects
265 Operating Grants
280 Law Enforcement Protection Projects
730 Equipment Replacement

SPECIAL REVENUE FUNDS:

202 Marijuana Equity and Community Reinvestment
210 Fire
220 Lodgers' Tax
221 Hospitality Tax
242 Air Quality
250 Senior Services Provider
282 Gas Tax Road
289 Automated Speed Enforcement
290 City/County Bldg Ops (*Inactive FY/27*)

NON-ENTERPRISE DEBT SERVICE FUNDS:

405 Sales Tax Refunding Debt Service
410 Fire Debt Service Fund
415 General Obligation Int and Sinking

ENTERPRISE FUNDS:

611 Aviation Operating
615 Airport Revenue Bond Debt Service
641 Parking Facilities Operating
645 Parking Facilities Debt Service
651 Refuse Disposal Operating
655 Refuse Disposal Debt Service
661 Transit Operating
667 Transit Debt Service Fund
691 Sports Stadium Operating
695 Sports Stadium Debt Service

INTERNAL SERVICE FUNDS:

705 Risk Management
710 Group Self Insurance
725 Fleet Management
735 Employee Insurance
745 Communications

FUNDS REFERENCED:

240 City Housing
243 Heart Ordinance (*Inactive FY/21*)
275 Metropolitan Redevelopment
305 Capital Acquisition
306 ARRA Capital Fund
335 Quality of Life
336 BioPark Tax
340 / 341 / 342 Infrastructure Tax
345 Impact Fees Construction
501 Special Assessment Debt Service
613 Airport Capital and Deferred Maintenance
643 Parking Capital Fund
653 Refuse Disposal Capital
663 Transit Grants
665 Transit Capital Grants
671 Apartments (In Annual Report Only)
675 Apartments Debt Service (In Annual Report Only)
681 Golf Operating (*Inactive FY/22*)
683 Golf Course Capital (*Inactive FY/22*)
685 Golf Debt Service (*Inactive FY/22*)
715 Supplies Inventory Mgt (*Inactive FY/23*)
820 Trust & Agency
850 Acquisition and Management of Open Space -
Principal
851 Open Space Expendable Trust (*Inactive FY/17*)
861 Urban Enhancement Expendable Trust

GENERAL FUND PROGRAM STRATEGY BREAK DOWN BY GOAL

HUMAN AND FAMILY DEVELOPMENT: Goal 1

Arts and Culture:

Public Library
CIP Library

Environmental Health:

Cannabis Services
Consumer Health
Urban Biology

Health, Housing and Homelessness:

Affordable Housing
Emergency Shelter
Gateway Center
Health and Human Services
Homeless Support Svcs
Mental Health
Strategic Support
GF Trnsf to Operating Grant Fund 265

Parks and Recreation:

Aquatic Services
Golf
Park Management
Recreation
Strategic Support

Senior Affairs:

Basic Services
Strategic Support
Well Being
GF Trnsf to Senior Svcs Fund 250

Youth and Family Services:

Child and Family Development
Community Recreation
Educational Initiatives
Strategic Support
Transfer to CIP Fund 305

PUBLIC SAFETY: Goal 2

Animal Welfare:

Animal Care Center
Animal HEART

Civilian Police Oversight Agency:

Civilian Police OS Agency

Community Safety:

Administrative Support
Field Response
Special Operations

Fire:

Dispatch
Emergency Response / Field Ops
Emergency Services
Fire Prevention / FMO
Headquarters
Logistics / Planning
Training

Health, Housing and Homelessness:

Substance Use

Police:

Administrative Support
Aviation Policing
Investigative Services
Neighborhood Policing
Off Duty Police Overtime
Office of Emergency Management
Office of the Superintendent
Prisoner Transport
Professional Accountability
Transfer to CIP Fund 305
Transfer to LEPP Fund
Transfer to Parking Fac Ops Fund 641

Technology and Innovation:

Data Management for APD

GENERAL FUND PROGRAM STRATEGY BREAK DOWN BY GOAL

PUBLIC INFRASTRUCTURE: Goal 3

City Support Function:

GF Transfer to Sales Tax D/S Fund 405
GF Transfer to CIP Fund 305

Street Svcs - F110

Streets

Transfer to CIP Fund

Transfer to Gas Tax Road Fund 282

Municipal Development:

Construction
Design Recovered CIP
Design Recovered Storm
Storm Drainage
Strategic Support

Transit:

Transfer to Transit Operating Fund 661

SUSTAINABLE COMMUNITY DEVELOPMENT: Goal 4

Municipal Development:

Real Property

Parks and Recreation:

CIP Funded Employees
Transfer to CIP Fund

Planning:

Code Enforcement

One Stop Shop

Strategic Support

Urban Design and Development

Transfer to Refuse Fund 651

ENVIRONMENTAL PROTECTION: Goal 5

Arts and Culture:

Biological Park

Environmental Health:

Environmental Services

Strategic Support

City Support Function:

Transfer to Solid Waste Operations

Parks and Recreation:

Open Space Management

ECONOMIC VITALITY: Goal 6

Economic Development:

Economic Development Investment
Economic Development
International Trade

City Support:

GF Trfr to Lodge/Hospitality

Municipal Development:

Special Events Parking

Finance and Administrative Services:

Office of MRA
Transfer to MRA Fund 275

GENERAL FUND PROGRAM STRATEGY BREAK DOWN BY GOAL

COMMUNITY AND CULTURAL ENGAGEMENT: Goal 7

Arts and Culture:

CABQ Media
CIP BioPark
Community Events
Explora
Museum
Museum - Balloon

Public Arts Urban Enhancement
Strategic Support

City Support:

Open and Ethical Elections

Finance and Administrative Services:

Office of Equity and Inclusion

GOVERNMENTAL EXCELLENCE AND EFFECTIVENESS: Goal 8

Chief Administrative Office:

Chief Administrative Officer

Strategic Support
Transfer to Stadium Ops Fund 691
Transfer to C/C Facilities Fund 290

City Support Functions:

Dues and Memberships
Early Retirement
GRT Administrative Fee
Jt Comm on Intergovt - Legislative Relations
TRD Audit Government Gross Receipts
Transfer to Operating Grants Fund 265
Transfer to Risk Management Fund 705
Transfer to Equipment Replacement Fund 730

Human Resources:

B/C/J/Q Union Time
Personnel Services

Legal:

Legal Services

Mayor's Office:

Mayor's Office

Council Services:

Council Services
Transfer to CIP Fund

Office of the City Clerk:

Administrative Hearing Office
Office of the City Clerk
Open and Ethical

Finance and Administrative Services:

Accounting
Financial Support Services
Office of Management & Budget
Purchasing
Strategic Support - DFAS
Treasury Services

Office of Internal Audit:

Internal Audit

Office of Inspector General:

Office of Inspector General

General Services:

Convention Center/ACS
Energy and Sustainability
Facilities
Security

Technology and Innovation:

Citizen Services
Information Services

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

The tables below reflect all budgeted permanent FTE's for FY/25-FY/27, first by fund, then by department. Temporary and seasonal employees are not included as those are budgeted as fixed dollar amounts managed by departments. Position changes by department are included in the individual department narratives.

	ACTUAL FY/25	ORIGINAL BUDGET FY/26	REVISED BUDGET FY/26	ESTIMATED ACTUAL FY/26	PROPOSED BUDGET FY/27
TOTAL EMPLOYMENT:	7,083	7,074	7,078	7,082	6,914
Numerical Change from Prior Year	134	(9)	(5)	(1)	(160)
Percentage Change from Prior Year	1.9%	-0.1%	-0.1%	0.0%	-2.3%
COMPONENTS:					
General Fund	5,173	5,160	5,163	5,163	5,043
Enterprise Funds					
Aviation Fund - 611	300	306	306	306	313
Parking Facilities Fund - 641	48	49	49	49	49
Refuse Disposal Fund - 651	542	542	542	542	542
Transit - 661	543	540	540	540	488
Stadium Fund - 691	2	2	2	2	2
Total Enterprise Funds	1,435	1,439	1,439	1,439	1,394
Other Funds					
Marijuana Equity & Comm Reinvestment - 202	0	0	0	0	0
Air Quality Fund - 242	33	33	33	33	33
Senior Services Provider -250	66	66	66	65	65
Gas Tax Road Fund - 282	59	59	59	59	59
Automated Speed Enforcement - 289	0	0	0	0	0
City/County Building Operations - 290	3	3	3	3	0
Risk Management - 705	47	47	47	49	49
Fleet Management - 725	35	35	35	35	35
Employee Insurance - 735	13	13	13	13	17
Communications Mgmt - 745	17	17	17	17	17
Total Other Funds	273	273	2723	274	275
Grant Funds					
Community Development - 205	12	12	12	12	12
Operating Grants - 265	190	190	191	194	190
Transit Operating Grant - 663	0	0	0	0	0
Total Grant Funds	202	202	203	206	202
TOTAL EMPLOYMENT	7,083	7,074	7,078	7,082	6,914

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/25	ORIGINAL BUDGET FY/26	REVISED BUDGET FY/26	ESTIMATED ACTUAL FY/26	PROPOSED BUDGET FY/27
ANIMAL WELFARE					
Animal Care Center	158	158	158	159	145
TOTAL FULL-TIME POSITIONS	158	158	158	159	145
ARTS AND CULTURE					
Biological Park	173	173	173	173	172
Biological Park - CIP	5	5	5	5	5
CABQ Media	8	8	8	8	8
Community Events	15	14	14	16	12
Museum	32	33	33	33	32
Museum - Balloon	14	14	14	14	14
Public Arts Urban Enhancement	8	7	7	7	6
Public Library	145	145	145	145	145
Strategic Support	15	14	14	14	13
TOTAL FULL-TIME POSITIONS	415	413	413	415	407
AVIATION ENTERPRISE FUND					
Management & Professional Support - 611	50	53	53	58	65
Operations, Maintenance, & Security - 611	205	208	208	203	203
Public Safety - 611	45	45	45	45	45
TOTAL FULL-TIME POSITIONS	300	306	306	306	313
CHIEF ADMINISTRATIVE OFFICE					
Chief Administrative Officer	18	23	23	23	37
TOTAL FULL-TIME POSITIONS	18	23	23	23	37
CIVILIAN POLICE OVERSIGHT AGENCY					
Civilian Police Oversight	21	21	21	21	21
TOTAL FULL-TIME POSITIONS	21	21	21	21	21
COMMUNITY SAFETY					
Administrative Support	26	28	28	27	26
Field Response	98	98	98	93	108
Special Operations	6	6	6	12	12
Operating Grants Fund - 265	6	8	8	10	10
TOTAL FULL-TIME POSITIONS	136	140	140	142	156
COUNCIL SERVICES					
Council Services	43	45	45	46	46
TOTAL FULL-TIME POSITIONS	43	45	45	46	46
ECONOMIC DEVELOPMENT					
Economic Development	15	15	15	15	13
Operating Grants Fund - 265 [MBDA]	2	0	0	0	0
TOTAL FULL-TIME POSITIONS	17	15	15	15	13

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/25	ORIGINAL BUDGET FY/26	REVISED BUDGET FY/26	ESTIMATED ACTUAL FY/26	PROPOSED BUDGET FY/27
ENVIRONMENTAL HEALTH					
Cannabis Services	1	1	1	1	0
Consumer Health	17	17	17	17	17
Environmental Services	5	5	5	5	5
Strategic Support	9	15	15	15	12
Urban Biology	5	5	5	5	5
Operating Permits - 242	22	22	22	22	22
Vehicle Pollution Management - 242	11	11	11	11	11
Operating Grants Fund - 265	15	15	15	15	15
TOTAL FULL-TIME POSITIONS	85	91	91	91	87
FINANCE AND ADMINISTRATIVE SERVICES					
Accounting	38	38	38	37	35
Office of Emergency Management	5	5	5	5	0
Office of Equity and Inclusion	17	17	17	15	14
Office of Management and Budget	9	9	9	9	9
Office of Metropolitan Redevelopment	7	7	7	7	6
Purchasing	19	19	19	19	16
Strategic Support	9	8	8	7	4
Treasury Services	8	7	7	7	6
Marijuana Equity & Comm Reinvestment - 202	0	0	0	0	0
Risk - Administration - 705	7	7	7	7	8
Safety Office / Loss Prevention - 705	17	17	17	17	17
Tort & Other Claims - 705	7	7	7	9	9
Workers' Compensation - 705	8	8	8	8	7
Operating Grants Fund - 265	9	9	9	8	5
TOTAL FULL-TIME POSITIONS	160	158	158	155	136
FIRE					
Dispatch	43	42	42	41	41
Emergency Response	632	628	628	628	646
Emergency Services	21	21	21	21	20
Fire Prevention / FMO	49	52	52	51	48
Headquarters	29	29	29	29	26
Logistics / Planning	24	24	24	24	23
Training	22	28	28	28	24
Operating Grants Fund - 265	3	3	4	4	0
TOTAL FULL-TIME POSITIONS	823	827	828	826	828
GENERAL SERVICES					
Strategic Support	11	11	11	11	9
Facilities	34	33	33	33	35
Security	133	133	133	133	125
Energy and Sustainability	10	6	6	6	5
Operating Grants Fund - 265	1	1	1	1	1
City/County Building Ops Fund - 290	3	3	3	3	0
Parking Facilities Operating Fund - 641	0	0	0	0	49
Sports Stadium Ops Fund - 691	2	2	2	2	2
Fleet Management - 725	35	35	35	35	35
TOTAL FULL-TIME POSITIONS	229	224	224	224	261

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/25	ORIGINAL BUDGET FY/26	REVISED BUDGET FY/26	ESTIMATED ACTUAL FY/26	PROPOSED BUDGET FY/27
HEALTH, HOUSING AND HOMELESSNESS					
Affordable Housing	5	4	4	4	4
Emergency Shelter	6	6	6	6	5
Gibson Health Hub Operating	11	11	11	11	11
Health and Human Services	14	19	19	19	19
Homeless Support Svcs	6	6	6	6	6
Mental Health	3	3	3	3	3
Strategic Support	24	24	24	24	24
Substance Use	8	7	7	7	6
Community Development - 205	12	12	12	12	12
Operating Grants Fund - 265	12	8	8	8	8
TOTAL FULL-TIME POSITIONS	101	100	100	100	98
HUMAN RESOURCES					
Personnel Services	27	26	26	26	21
Unemployment Compensation Risk Fund - 705	8	8	8	8	8
Employee Insurance Fund - 735	13	13	13	13	17
TOTAL FULL-TIME POSITIONS	48	47	47	47	46
LEGAL					
Legal Services	58	52	52	51	55
Operating Grants Fund - 265	0	0	0	0	0
TOTAL FULL-TIME POSITIONS	58	52	52	51	55
MAYOR'S OFFICE					
Mayor's Office	7	5	5	5	5
TOTAL FULL-TIME POSITIONS	7	5	5	5	5
MUNICIPAL DEVELOPMENT					
Construction	16	15	16	15	15
Design Recovered - CIP	16	16	16	16	14
Design Recovered Storm	27	26	26	26	24
Real Property	9	9	9	9	6
Storm Drainage	21	20	20	20	20
Strategic Support	29	29	29	29	27
Streets - CIP	62	60	60	62	62
Streets Svcs F110	51	51	51	50	50
Gas Tax Road Fund - 282	59	59	59	59	59
Automated Speed Enforcement - 289	0	0	0	0	0
Parking Services - 641	48	49	49	49	0
TOTAL FULL-TIME POSITIONS	338	334	335	335	277
OFFICE OF INTERNAL AUDIT					
Internal Audit	8	8	8	8	8
TOTAL FULL-TIME POSITIONS	8	8	8	8	8
OFFICE OF INSPECTOR GENERAL					
Office of Inspector General	4	4	4	4	4
TOTAL FULL-TIME POSITIONS	4	4	4	4	4

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/25	ORIGINAL BUDGET FY/26	REVISED BUDGET FY/26	ESTIMATED ACTUAL FY/26	PROPOSED BUDGET FY/27
OFFICE OF THE CITY CLERK					
Administrative Hearing Office	5	5	5	5	5
Office of the City Clerk	33	33	33	33	30
TOTAL FULL-TIME POSITIONS	38	38	38	38	35
PARKS AND RECREATION					
Aquatic Services	25	25	25	25	25
CIP Funded Employees	29	29	29	29	29
Golf Program	38	38	38	38	37
Open Space Mgmt	45	48	48	48	44
Parks Management	152	151	149	149	146
Recreation	36	34	36	36	35
Strategic Support	18	18	18	18	15
Operating Grants Fund - 265	3	3	3	3	3
TOTAL FULL-TIME POSITIONS	346	346	346	346	334
PLANNING					
Code Enforcement	45	47	46	46	46
One Stop Shop	99	96	101	101	99
Strategic Support	24	24	24	24	22
Urban Design and Development	31	31	29	29	27
TOTAL FULL-TIME POSITIONS	199	198	200	200	194
POLICE					
Administrative Support					
- Civilian	89	88	88	75	67
- Sworn	2	2	2	2	1
Investigative Services					
- Civilian	198	198	198	198	196
- Sworn	201	257	257	257	217
Neighborhood Policing					
- Civilian	111	111	111	130	169
- Sworn	779	695	695	695	774
Office of Emergency Management					
- Civilian	0	0	0	0	2
- Sworn	0	0	0	0	0
Office of the Superintendent					
- Civilian	67	67	67	64	55
- Sworn	76	97	97	97	66
Prisoner Transport					
- Civilian	37	37	37	37	37
Professional Accountability					
- Civilian	224	221	221	221	200
- Sworn	42	49	49	49	42
Operating Grants - 265					
- Civilian	15	15	15	16	19
- Sworn	40	50	50	50	50
Total Civilian Full Time	741	737	737	741	743
Total Sworn Full Time	1,140	1,150	1,150	1,150	1,150
TOTAL FULL-TIME POSITIONS	1,881	1,887	1,887	1,891	1,895

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/25	ORIGINAL BUDGET FY/26	REVISED BUDGET FY/26	ESTIMATED ACTUAL FY/26	PROPOSED BUDGET FY/27
SENIOR AFFAIRS					
Basic Services	7	7	7	7	6
Strategic Support	17	15	15	15	17
Well Being	52	54	54	54	50
Senior Services Provider - 250	66	66	66	65	65
Operating Grants Fund - 265 [Volunteerism]	9	9	9	9	9
TOTAL FULL-TIME POSITIONS	151	151	151	150	147
SOLID WASTE					
Administrative Services - 651	74	74	74	75	75
Clean City - 651	127	127	127	126	126
Collections - 651	194	194	194	194	194
Disposal - 651	74	74	74	74	74
Maintenance Supportive Services - 651	73	73	73	73	73
TOTAL FULL-TIME POSITIONS	542	542	542	542	542
TECHNOLOGY AND INNOVATION					
Citizen Services	50	50	50	50	47
Data Management for APD	12	11	11	11	8
Information Services	69	68	68	68	51
City Communications - 745	17	17	17	17	17
TOTAL FULL-TIME POSITIONS	148	146	146	146	123
TRANSIT					
ABQ Rapid Transit - 661	46	46	46	46	46
ABQ Ride - 661	330	320	320	318	268
Facility Maintenance - 661	20	20	20	22	20
Paratransit Services - 661	92	92	92	92	92
Strategic Support - 661	55	62	62	62	62
Operating Grants Fund - 265	6	0	0	0	0
Operating Grants Fund - 663	0	0	0	0	0
TOTAL FULL-TIME POSITIONS	549	540	540	540	488
YOUTH AND FAMILY SERVICES					
Child and Family Development	94	90	90	89	47
Community Recreation	82	82	82	82	82
Education Initiatives	5	5	5	5	4
Strategic Support	10	9	9	10	10
Operating Grants Fund - 265	69	69	69	70	70
TOTAL FULL-TIME POSITIONS	260	255	255	256	213
TOTAL FULL-TIME POSITIONS:	7,083	7,074	7,078	7,082	6,914

APPROPRIATIONS LEGISLATION

CITY of ALBUQUERQUE

TWENTY-SEVENTH COUNCIL

COUNCIL BILL NO. _____ ENACTMENT NO. _____

SPONSORED BY:

1 RESOLUTION

2 APPROPRIATING FUNDS FOR OPERATING THE GOVERNMENT OF THE CITY OF
3 ALBUQUERQUE FOR FISCAL YEAR 2027, BEGINNING JULY 1, 2026 AND
4 ENDING JUNE 30, 2027; ADJUSTING FISCAL YEAR 2026 APPROPRIATIONS;
5 AND APPROPRIATING CAPITAL FUNDS.

6 WHEREAS, the Charter of the City of Albuquerque requires the Mayor to
7 formulate the annual operating budget for the City of Albuquerque; and

8 WHEREAS, the Charter of the City of Albuquerque requires the Council to
9 approve or amend and approve the Mayor's budget; and

10 WHEREAS, appropriations for the operation of the City government must be
11 approved by the Council;

12 BE IT RESOLVED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY
13 OF ALBUQUERQUE:

14 Section 1. That the amount of \$72,956,000 is hereby reserved in the
15 Operating Reserve Fund for the City of Albuquerque for Fiscal Year 2027.

16 Section 2. That the following amounts are hereby appropriated to the
17 following programs for operating City government during Fiscal Year 2027:

18 GENERAL FUND – 110

19 Animal Welfare Department

20 Animal Care Center 15,948,000

21 Animal HEART 21,000

22 Arts and Culture Department

23 Biological Park 19,617,000

24 CABQ Media 1,233,000

25 CIP Bio Park 673,000

26 Community Events 3,683,000

1	Explora	1,539,000
2	Museum	4,369,000
3	Museum-Balloon	1,898,000
4	Public Arts and Urban Enhancement	727,000
5	Public Library	17,890,000
6	Strategic Support	2,155,000
7	Chief Administrative Office Department	
8	Chief Administrative Office	5,929,000
9	City Support Department	
10	Dues and Memberships	536,000
11	Early Retirement	7,000,000
12	GRT Administration Fee	5,479,000
13	Joint Committee on Intergovernmental Legislative Relations	327,000
14	Open and Ethical Elections	875,000
15	Transfer to Other Funds:	
16	Capital Acquisition Fund (305)	1,000,000
17	Operating Grants Fund (265)	4,000,000
18	Sales Tax Refunding D/S Fund (405)	14,473,000
19	Solid Waste Operating Fund (651)	711,000
20	Vehicle/Equipment Replacement Fund (730)	500,000
21	Civilian Police Oversight Department	
22	Civilian Police Oversight Agency	3,124,000
23	Community Safety Department	
24	Administrative Support	5,915,000
25	Field Response	12,059,000
26	Special Operations	1,845,000
27	Council Services Department	
28	Council Services	10,500,000
29	Economic Development Department	
30	Economic Development	2,895,000
31	Economic Development Investment	1,406,000
32	International Trade	95,000
33	Environmental Health Department	

1	Consumer Health	2,232,000
2	Environmental Services	803,000
3	Strategic Support	1,732,000
4	Urban Biology	678,000
5	Finance and Administrative Services Department	
6	Accounting	4,442,000
7	Financial Support Services	1,191,000
8	Office of Equity and Inclusion	2,099,000
9	Office of Management and Budget	2,033,000
10	Office of MRA	1,277,000
11	Purchasing	2,258,000
12	Strategic Support	881,000
13	Treasury	1,163,000
14	Fire Department	
15	Dispatch	7,739,000
16	Emergency Response / Field Op	104,726,000
17	Emergency Services	4,134,000
18	Fire Prevention / FMO	8,091,000
19	Headquarters	5,042,000
20	Logistics / Planning	4,148,000
21	Training	4,388,000
22	General Services Department	
23	Convention Center / ASC	2,092,000
24	Energy and Sustainability	678,000
25	Facilities	8,286,000
26	Security	9,789,000
27	Strategic Support	1,177,000
28	Transfer to Other Funds:	
29	Stadium Ops Fund (691)	400,000
30	Health, Housing and Homelessness Department	
31	Affordable Housing	1,433,000
32	Emergency Shelter	8,178,000
33	Gateway Center	11,706,000

1	Health and Human Services	3,955,000
2	Homeless Support Services	7,041,000
3	Mental Health	4,331,000
4	Strategic Support	3,415,000
5	Substance Use	788,000
6	Transfer to Other Funds:	
7	Operating Grants Fund (265)	8,000,000
8	Human Resources Department	
9	B/C/J/Q Union Time	131,000
10	Personnel Services	4,704,000
11	Legal Department	
12	Legal Services	8,880,000
13	Mayor's Office Department	
14	Mayor's Office	1,085,000
15	Municipal Development Department	
16	Construction	2,211,000
17	Design Recovered CIP	2,307,000
18	Design Recovered Storm	3,200,000
19	Real Property	826,000
20	Special Events Parking	19,000
21	Storm Drainage	4,543,000
22	Strategic Support	3,539,000
23	Street Services-F110	14,263,000
24	Streets	6,776,000
25	Transfer to Other Funds:	
26	Trsf to Gas Tax Road Fund (282)	3,838,000
27	Office of the City Clerk	
28	Administrative Hearing Office	586,000
29	Office of the City Clerk	4,365,000
30	Open and Ethical	94,000
31	Office of Inspector General	
32	Office of Inspector General	971,000
33	Office of Internal Audit	

1	Internal Audit	1,266,000
2	Parks and Recreation Department	
3	Aquatic Services	6,536,000
4	CIP Funded Employees	3,034,000
5	Golf	5,794,000
6	Open Space Management	5,435,000
7	Park Management	20,746,000
8	Recreation	5,774,000
9	Strategic Support	2,295,000
10	Transfer to Other Funds:	
11	Capital Acquisition Fund (305)	100,000
12	Planning Department	
13	Code Enforcement	5,163,000
14	One Stop Shop	11,765,000
15	Strategic Support	4,230,000
16	Urban Design and Development	3,108,000
17	Transfer to Other Funds:	
18	Refuse Disposal Operating Fund (651)	463,000
19	Police Department	
20	Administrative Support	23,628,000
21	Investigative Services	61,321,000
22	Neighborhood Policing	140,056,000
23	Off-Duty Police Overtime	200,000
24	Office of Emergency Management	809,000
25	Office of the Superintendent	18,267,000
26	Prisoner Transport	4,653,000
27	Professional Accountability	28,904,000
28	Transfer to Other Funds:	
29	Parking Facilities Operating Fund (641)	400,000
30	Senior Affairs Department	
31	Basic Services	664,000
32	Strategic Support	3,672,000
33	Well Being	7,667,000

1	Technology and Innovation Department	
2	Citizen Services	4,439,000
3	Data Management for APD	990,000
4	Information Services	11,849,000
5	Transit Department	
6	Transfer to Transit Operating Fund (661)	25,257,000
7	Youth and Family Services Department	
8	Child and Family Development	4,614,000
9	Community Recreation	17,331,000
10	Educational Initiatives	2,148,000
11	Strategic Support	1,810,000
12	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202</u>	
13	Finance and Administrative Services Department	
14	Marijuana Equity and Community Reinvestment	4,500,000
15	<u>FIRE FUND - 210</u>	
16	Fire Department	
17	State Fire Fund	3,965,000
18	Transfer to Other Funds:	
19	Fire Debt Service Fund (410)	279,000
20	<u>LODGERS' TAX FUND - 220</u>	
21	Finance and Administrative Services Department	
22	Lodgers' Promotion	8,500,000
23	Transfer to Other Funds:	
24	General Fund (110)	513,000
25	Sales Tax Refunding D/S Fund (405)	8,504,000
26	Lodger's Tax appropriations are based on estimated revenue at the beginning of	
27	each fiscal year. Actual revenue may exceed estimated revenue causing	
28	promotional and debt appropriations to be deficient prior to the end of the fiscal	
29	year. If actual revenue exceeds estimated revenue, the variance is hereby	
30	appropriated to satisfy contractual promotional payments and debt obligations	
31	by the standard 50/50 revenue allocation.	
32	<u>HOSPITALITY TAX FUND - 221</u>	
33	Finance and Administrative Services Department	

[Bracketed/Underscored Material] - New
[Bracketed/Strikethrough Material] - Deletion

1	Lodgers' Promotion	2,009,000
2	Transfer to Other Funds:	
3	Capital Acquisition Fund (305)	874,000
4	Sales Tax Refunding D/S Fund (405)	1,135,000
5	Hospitality Tax appropriations are based on estimated revenue at the beginning	
6	of each fiscal year. Actual revenue may exceed estimated revenue causing	
7	promotional and debt appropriations to be deficient prior to the end of the fiscal	
8	year. If actual revenue exceeds estimated revenue, the variance is hereby	
9	appropriated to satisfy contractual promotional payments and debt obligations	
10	by the standard 50/50 revenue allocation.	
11	<u>CULTURAL AND RECREATION PROJECTS FUND – 225</u>	
12	Arts & Culture Department	
13	Balloon Center Projects	8,000
14	Community Events Projects	63,000
15	Museum Projects	259,000
16	<u>ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND – 235</u>	
17	Arts & Culture Department	
18	BioPark Projects	2,500,000
19	<u>AIR QUALITY FUND – 242</u>	
20	Environmental Health Department	
21	Operating Permits	3,369,000
22	Vehicle Pollution Management	1,433,000
23	Transfer to Other Funds:	
24	General Fund (110)	636,000
25	<u>SENIOR SERVICES PROVIDER FUND – 250</u>	
26	Senior Affairs Department	
27	CDBG Services	100,000
28	Senior Services Provider	8,864,000
29	Transfer to Other Funds:	
30	General Fund (110)	1,042,000
31	<u>OPERATING GRANTS FUND – 265</u>	
32	Health, Housing and Homelessness Department	
33	Prepaid Rapid Rehousing	8,000,000

[Bracketed/Underscored Material] - New
 [Bracketed/Strikethrough Material] - Deletion

1	<u>LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280</u>	
2	Police Department	
3	Law Enforcement Protection Act	1,427,000
4	Law Enforcement Protection Act – Aviation	20,000
5	Transfer to Other Funds:	
6	General Fund (110)	100,000
7	<u>GAS TAX ROAD FUND - 282</u>	
8	Municipal Development Department	
9	Street Services-F282	7,244,000
10	Transfer to Other Funds:	
11	General Fund (110)	248,000
12	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
13	Municipal Development Department	
14	Speed Enforcement Program	3,032,000
15	Transfer to Other Funds:	
16	General Fund (110)	1,000,000
17	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
18	City Support Department	
19	Sales Tax Debt Service	27,863,000
20	<u>FIRE DEBT SERVICE FUND – 410</u>	
21	Fire Department	
22	Fire Debt Service	279,000
23	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u>	
24	City Support Functions	
25	General Obligation Bond Debt Service	97,775,000
26	<u>AVIATION OPERATING FUND – 611</u>	
27	Aviation Department	
28	Management & Professional Support	14,835,000
29	Operations, Maintenance and Security	37,932,000
30	Public Safety	8,134,000
31	Transfers to Other Funds:	
32	Airport Capital and Deferred Maintenance (613)	17,000,000
33	General Fund (110)	7,383,000

1	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
2	General Services Department	
3	Parking Services	5,154,000
4	Transfers to Other Funds:	
5	General Fund (110)	727,000
6	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
7	Solid Waste Management Department	
8	Administrative Services	10,006,000
9	Clean City	15,858,000
10	Collections	26,975,000
11	Disposal	12,604,000
12	Maintenance - Support Services	11,615,000
13	Transfers to Other Funds:	
14	General Fund (110)	9,666,000
15	Refuse Disposal Capital Fund (653)	9,108,000
16	A contingent appropriation is made based upon the cost of fuel exceeding \$2.30	
17	per gallon during FY/27 in the Refuse Disposal Operating fund (651). Fuel	
18	appropriations for Administrative Services, Clean City, Collections, Disposal, and	
19	Maintenance – Support Services programs will be increased up to the additional	
20	fuel surcharge revenue received at fiscal year-end.	
21	<u>REFUSE DISPOSAL DEBT SERVICE FUND – 655</u>	
22	Solid Waste Management Department	
23	Debt Service	2,764,000
24	<u>TRANSIT OPERATING FUND – 661</u>	
25	Transit Department	
26	ABQ Rapid Transit	5,807,000
27	ABQ Ride	33,225,000
28	Facility Maintenance	3,189,000
29	Paratransit Services	7,771,000
30	Special Events	96,000
31	Strategic Support	5,440,000
32	Transfer to Other Funds:	
33	General Fund (110)	6,574,000

[Bracketed/Underscored Material] - New
[Bracketed/Strikethrough Material] - Deletion

1	Refuse Disposal Operating Fund (651)	150,000
2	TR Grants Fund (663)	463,000
3	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
4	General Services Department	
5	Stadium Operations	1,225,000
6	Transfer to Other Funds:	
7	General Fund (110)	30,000
8	<u>SPORTS STADIUM DEBT SERVICE FUND – 695</u>	
9	General Services Department	
10	Stadium Debt Service	976,000
11	<u>RISK MANAGEMENT FUND – 705</u>	
12	Finance and Administrative Services Department	
13	Risk - Fund Administration	1,355,000
14	Risk - Safety Office	2,775,000
15	Risk - Tort and Other	3,981,000
16	Risk - Workers' Comp	3,291,000
17	WC/Tort and Other Claims	29,291,000
18	Transfers to Other Funds:	
19	General Fund (110)	1,307,000
20	Human Resources Department	
21	Employee Equity	1,085,000
22	Unemployment Compensation	1,540,000
23	<u>GROUP SELF-INSURANCE FUND - 710</u>	
24	Human Resources Department	
25	Group Self Insurance	110,735,000
26	<u>FLEET MANAGEMENT FUND – 725</u>	
27	General Services Department	
28	Fleet Management	14,368,000
29	Transfer to Other Funds:	
30	General Fund (110)	493,000
31	<u>VEHICLE / EQUIPMENT REPLACEMENT FUND – 730</u>	
32	Technology and Innovation Department	
33	Computers	500,000

1 EMPLOYEE INSURANCE FUND – 735

2 Human Resources Department

3 Insurance Administration 4,193,000

4 Transfer to Other Funds:

5 General Fund (110) 299,000

6 COMMUNICATIONS FUND – 745

7 Technology and Innovation Department

8 City Communications 13,421,000

9 Transfer to Other Funds:

10 Transfer to General Fund (110) 338,000

11 Section 3. That the following appropriations are hereby adjusted to the following
12 programs from fund balance and/or revenue for operating City government in
13 Fiscal Year 2026:

14 FLEET MANAGEMENT FUND – 725

15 General Services Department

16 Transfers to Other Funds:

17 Capital Acquisition Fund (305) 2,300,000

18 Section 4. That the following appropriations are hereby made to the Capital
19 Program to the specific funds and projects as indicated below for Fiscal Year
20 2027:

21 <u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
----------------------------------	----------------------	----------------------

22 City Support/Fund 305

23 LEDA	Transfer from Fund 110	1,000,000
----------------	-------------------------------	------------------

24 Finance and Administrative/Fund 305

25 Convention Center Improvements	Transfer from Fund 221	874,000
--	-------------------------------	----------------

26 Parks & Recreation/Fund 305

27 Park Development/Parks	Transfer from Fund 110	100,000
----------------------------------	-------------------------------	----------------

28 Solid Waste/Fund 653

29 Refuse Equipment	Transfer from Fund 651	4,800,000
----------------------------	-------------------------------	------------------

30 Automatic Collect Sys	Transfer from Fund 651	475,000
---------------------------------	-------------------------------	----------------

31 Disposal Facilities	Transfer from Fund 651	1,104,000
-------------------------------	-------------------------------	------------------

32 Refuse Facility	Transfer from Fund 651	500,000
---------------------------	-------------------------------	----------------

33 Recycle Carts	Transfer from Fund 651	505,000
-------------------------	-------------------------------	----------------

1	Computer Equipment	Transfer from Fund 651	505,000
2	Alternative Landfills	Transfer from Fund 651	199,000
3	Landfill Environmental	Transfer from Fund 651	1,020,000

4 Section 5. That the following appropriations are hereby made to the Capital
5 Program to the specific funds and projects as indicated below for Fiscal Year
6 2026:

7	<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
8	<u>Municipal Development/Fund 305</u>		
9	Roof Repair City Facilities	Transfer from Fund 725	2,300,000

10 Section 6. That the City of Albuquerque hereby adopts the budget hereinabove
11 described and respectfully requests approval from the State of New Mexico, Local
12 Government Division of the Department of Finance and Administration.

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33\Proposed Budget Document\Section 10 Proposed Legislation\Proposed Appropriations Legislation.doc