

CITY of ALBUQUERQUE

TWENTY SIXTH COUNCIL

COUNCIL BILL NO. R-25-132 ENACTMENT NO. _____

SPONSORED BY: Renée Grout, by request

1

RESOLUTION

2 APPROPRIATING FUNDS FOR OPERATING THE GOVERNMENT OF THE CITY OF
3 ALBUQUERQUE FOR FISCAL YEAR 2026, BEGINNING JULY 1, 2025 AND
4 ENDING JUNE 30, 2026; ADJUSTING FISCAL YEAR 2025 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, the Fiscal Year 2026 budget is predicated on the appropriation
11 of Local Government Abatement funding (Fund 201), also known as the Opioid
12 Settlement Fund; and

13 WHEREAS, these funds are intended to support CIP Coming-On-Line
14 initiatives identified in the Strategic Plan for Opioid Settlement Funds, prepared
15 by Vital Strategies and affirmed by the Local Government Coordinating
16 Commission (LGCC), prior to the end of Fiscal Year 2025, including:

17 (1) Connecting Disconnected Youth

18 (2) Comprehensive Education

19 (3) Peer Support Expansion

20 (4) Recovery Housing

21 (5) Community-Based Treatment Access and Quality

22 (6) Leveraging the Sobering Center

23 (7) Naloxone Access Expansion

24 (8) Expanding Mobile Crisis Response Services; and

25 WHEREAS, to prepare for possible economic downturns and to maintain
26 fiscal stability, the City Administration has enacted current cost-savings

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

1 measures to include managing vacancies and reducing non-essential spending
2 to meet the fiscal year 2025 budget target or revert sufficient budget at year end;
3 and

4 WHEREAS, these measures are designed to safeguard essential services
5 and the well-being of the community while bolstering financial resilience; and

6 WHEREAS, the governing body of the City of Albuquerque, State of New
7 Mexico has developed a budget for Fiscal Year 2026 and respectfully requests
8 approval from the State of New Mexico, Local Government Division of the
9 Department of Finance and Administration; 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 OF
13 ALBUQUERQUE:

14 Section 1. That the amount of \$72,532,000 is hereby reserved in the
15 Operating Reserve Fund for the City of Albuquerque for Fiscal Year 2026. In
16 addition, the amount of \$750,000 is reserved for a potential runoff election. In the
17 event that the runoff is necessary, \$750,000 is hereby unreserved and a
18 contingent appropriation is made to the Office of the City Clerk Program to pay
19 for the expenses of the runoff election. In the event that the runoff election does
20 not happen, \$750,000 is hereby unreserved and will fall to fund balance.

21 Section 2. That the following amounts are hereby appropriated to the
22 following programs for operating City government during Fiscal Year 2026:

23 **GENERAL FUND – 110**

24 Animal Welfare Department

25 Animal Care Center	16,526,000
26 Animal HEART	21,000

27 Arts and Culture Department

28 Biological Park	18,568,000
29 CABQ Media	1,134,000
30 CIP Bio Park	653,000
31 Community Events	4,852,000
32 Explora	1,789,000
33 Museum	4,368,000

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

1	Museum-Balloon	2,093,000
2	Public Arts and Urban Enhancement	773,000
3	Public Library	16,541,000
4	Strategic Support	2,044,000
5	Chief Administrative Office Department	
6	Chief Administrative Office	4,252,000
7	City Support Department	
8	Dues and Memberships	524,000
9	Early Retirement	5,875,000
10	GRT Administration Fee	7,920,000
11	Joint Committee on Intergovernmental Legislative Relations	252,000
12	Open and Ethical Elections	870,000
13	Transfer to Other Funds:	
14	Capital Acquisition Fund (305)	1,000,000
15	Operating Grants Fund (265)	12,000,000
16	Sales Tax Refunding D/S Fund (405)	15,061,000
17	Solid Waste Operating Fund (651)	711,000
18	Vehicle/Equipment Replacement Fund (730)	500,000
19	Civilian Police Oversight Department	
20	Civilian Police Oversight Agency	3,043,000
21	Community Safety Department	
22	Administrative Support	4,868,000
23	Field Response	10,227,000
24	Special Operations	2,809,000
25	Council Services Department	
26	Council Services	8,793,000
27	Economic Development Department	
28	Economic Development	3,175,000
29	Economic Development Investment	1,722,000
30	International Trade	170,000
31	Environmental Health Department	
32	Cannabis Services	130,000
33	Consumer Health	2,246,000

1	Environmental Services	863,000
2	Strategic Support	2,284,000
3	Urban Biology	665,000
4	Finance and Administrative Services Department	
5	Accounting	4,596,000
6	Financial Support Services	1,284,000
7	Office of Emergency Management	866,000
8	Office of Management and Budget	1,696,000
9	Office of MRA	1,299,000
10	Office of Equity and Inclusion	2,116,000
11	Purchasing	2,551,000
12	Strategic Support	1,456,000
13	Treasury	1,261,000
14	Fire Department	
15	Dispatch	7,067,000
16	Emergency Response / Field Op	98,532,000
17	Emergency Services	3,839,000
18	Fire Prevention / FMO	8,161,000
19	Headquarters	5,329,000
20	Logistics / Planning	4,870,000
21	Training	4,617,000
22	General Services Department	
23	Convention Center / ASC	2,176,000
24	Energy and Sustainability	757,000
25	Facilities	8,166,000
26	Security	10,627,000
27	Strategic Support	1,169,000
28	Health, Housing and Homelessness Department	
29	Affordable Housing	1,048,000
30	Emergency Shelter	8,326,000
31	Gateway Center	12,183,000
32	Health and Human Services	5,370,000
33	Homeless Support Services	7,402,000

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

1	Mental Health	4,129,000
2	Strategic Support	3,535,000
3	Substance Use	3,294,000
4	Human Resources Department	
5	B/C/J/Q Union Time	131,000
6	Personnel Services	5,723,000
7	Legal Department	
8	Legal Services	7,137,000
9	Mayor's Office Department	
10	Mayor's Office	1,053,000
11	Municipal Development Department	
12	Construction	2,117,000
13	Design Recovered CIP	2,494,000
14	Design Recovered Storm	3,422,000
15	Real Property	977,000
16	Special Events Parking	19,000
17	Storm Drainage	3,499,000
18	Strategic Support	3,382,000
19	Streets	6,852,000
20	Street Services-F110	13,807,000
21	Transfer to Other Funds:	
22	Trsf to Gas Tax Road Fund	1,000,000
23	Office of the City Clerk	
24	Administrative Hearing Office	589,000
25	Office of the City Clerk	4,534,000
26	Open and Ethical	90,000
27	Office of Inspector General	
28	Office of Inspector General	899,000
29	Office of Internal Audit	
30	Internal Audit	1,081,000
31	Parks and Recreation Department	
32	Aquatic Services	6,590,000
33	CIP Funded Employees	3,069,000

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

1	Golf	5,132,000
2	Open Space Management	5,537,000
3	Park Management	21,629,000
4	Recreation	5,516,000
5	Strategic Support	2,577,000
6	Transfer to Other Funds:	
7	Capital Acquisition Fund (305)	150,000
8	Planning Department	
9	Code Enforcement	5,052,000
10	One Stop Shop	10,737,000
11	Strategic Support	4,146,000
12	Urban Design and Development	3,220,000
13	Transfer to Other Funds:	
14	Refuse Disposal Operating Fund (651)	463,000
15	Police Department	
16	Administrative Support	25,619,000
17	Investigative Services	63,028,000
18	Neighborhood Policing	124,648,000
19	Off-Duty Police Overtime	1,000,000
20	Office of the Superintendent	23,251,000
21	Prisoner Transport	4,072,000
22	Professional Accountability	32,996,000
23	Transfer to Other Funds:	
24	Parking Facilities Operating Fund (641)	400,000
25	Senior Affairs Department	
26	Basic Services	833,000
27	Strategic Support	3,331,000
28	Well Being	7,363,000
29	Technology and Innovation Department	
30	Citizen Services	4,293,000
31	Data Management for APD	1,215,000
32	Information Services	12,819,000
33	Transit Department	

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

1	Transfer to Transit Operating Fund (661)	30,064,000
2	Youth and Family Services Department	
3	Child and Family Development	5,613,000
4	Community Recreation	15,739,000
5	Educational Initiatives	3,031,000
6	Strategic Support	1,404,000
7	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202</u>	
8	Finance and Administrative Services Department	
9	Marijuana Equity and Community Reinvestment	3,900,000
10	<u>FIRE FUND - 210</u>	
11	Fire Department	
12	State Fire Fund	3,069,000
13	Transfer to Other Funds:	
14	Fire Debt Service Fund (410)	279,000
15	<u>LODGERS' TAX FUND - 220</u>	
16	Finance and Administrative Services Department	
17	Lodgers' Promotion	8,784,000
18	Transfer to Other Funds:	
19	General Fund (110)	513,000
20	Sales Tax Refunding D/S Fund (405)	7,658,000
21	Lodger's Tax appropriations are based on estimated revenue at the beginning of	
22	each fiscal year. Actual revenue may exceed estimated revenue causing	
23	promotional and debt appropriations to be deficient prior to the end of the fiscal	
24	year. If actual revenue exceeds estimated revenue, the variance is hereby	
25	appropriated to satisfy contractual promotional payments and debt obligations	
26	by the standard 50/50 revenue allocation.	
27	<u>HOSPITALITY TAX FUND - 221</u>	
28	Finance and Administrative Services Department	
29	Lodgers' Promotion	1,854,000
30	Transfer to Other Funds:	
31	Capital Acquisition Fund (305)	721,000
32	Sales Tax Refunding D/S Fund (405)	1,133,000

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

1 Hospitality Fee appropriations are based on estimated revenue at the beginning
2 of each fiscal year. Actual revenue may exceed estimated revenue causing
3 promotional and debt appropriations to be deficient prior to the end of the fiscal
4 year. If actual revenue exceeds estimated revenue, the variance is hereby
5 appropriated to satisfy contractual promotional payments and debt obligations
6 by the standard 50/50 revenue allocation.

7 **CULTURAL AND RECREATION PROJECTS FUND – 225**

8 Arts & Culture Department

9	Balloon Center Projects	8,000
10	Community Events Projects	63,000
11	Museum Projects	259,000

12 **ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND – 235**

13 Arts & Culture Department

14	BioPark Projects	2,500,000
----	------------------	-----------

15 **AIR QUALITY FUND – 242**

16 Environmental Health Department

17	Operating Permits	3,120,000
18	Vehicle Pollution Management	1,425,000
19	Transfer to Other Funds:	
20	General Fund (110)	651,000

21 **SENIOR SERVICES PROVIDER FUND – 250**

22 Senior Affairs Department

23	CDBG Services	119,000
24	Senior Services Provider	8,345,000
25	Transfer to Other Funds:	
26	General Fund (110)	948,000

27 **OPERATING GRANTS FUND – 265**

28 Health, Housing and Homelessness Department

29	Prepaid Rapid Rehousing	8,000,000
----	-------------------------	-----------

30 **LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280**

31 Police Department

32	Crime Lab Project	2,000
33	Law Enforcement Protection Act	1,385,000

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

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

1	Law Enforcement Protection Act – Aviation	20,000
2	Transfer to Other Funds:	
3	General Fund (110)	100,000
4	<u>GAS TAX ROAD FUND - 282</u>	
5	Municipal Development Department	
6	Street Services-F282	5,193,000
7	Transfer to Other Funds:	
8	General Fund (110)	248,000
9	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
10	Municipal Development Department	
11	Speed Enforcement Program	2,790,000
12	<u>CITY/COUNTY FACILITIES FUND – 290</u>	
13	General Services Department	
14	Law Enforcement Center	641,000
15	Transfer to Other Funds:	
16	General Fund (110)	20,000
17	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
18	City Support Department	
19	Sales Tax Debt Service	29,349,000
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	97,460,000
26	<u>AVIATION OPERATING FUND – 611</u>	
27	Aviation Department	
28	Management & Professional Support	12,158,000
29	Operations, Maintenance and Security	33,721,000
30	Public Safety	7,733,000
31	Transfers to Other Funds:	
32	Airport Capital and Deferred Maintenance (613)	60,330,000
33	General Fund (110)	7,020,000

1	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
2	Municipal Development Department	
3	Parking Services	5,259,000
4	Transfers to Other Funds:	
5	General Fund (110)	726,000
6	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
7	Solid Waste Management Department	
8	Administrative Services	10,053,000
9	Clean City	15,904,000
10	Collections	26,428,000
11	Disposal	13,110,000
12	Maintenance - Support Services	7,208,000
13	Transfers to Other Funds:	
14	General Fund (110)	11,244,000
15	Refuse Disposal Capital Fund (653)	8,139,000
16	A contingent appropriation is made based upon the cost of fuel exceeding \$2.30	
17	per gallon during FY/26 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	2,767,000
24	<u>TRANSIT OPERATING FUND – 661</u>	
25	Transit Department	
26	ABQ Rapid Transit	5,474,000
27	ABQ Ride	34,202,000
28	Facility Maintenance	3,001,000
29	Paratransit Services	7,880,000
30	Special Events	96,000
31	Strategic Support	7,221,000
32	Transfer to Other Funds:	
33	General Fund (110)	6,821,000

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

1	Refuse Disposal Operating Fund (651)	150,000
2	Trsf to TR Capital (F665)	2,593,000
3	Trsf to TR Grants Fund (F663)	463,000
4	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
5	General Services Department	
6	Stadium Operations	1,234,000
7	Transfer to Other Funds:	
8	General Fund (110)	20,000
9	Stadium Debt Service Fund (695)	976,000
10	<u>SPORTS STADIUM DEBT SERVICE FUND – 695</u>	
11	General Services Department	
12	Stadium Debt Service	976,000
13	<u>RISK MANAGEMENT FUND – 705</u>	
14	Finance and Administrative Services Department	
15	Risk - Fund Administration	1,297,000
16	Risk - Safety Office	2,726,000
17	Risk - Tort and Other	3,971,000
18	Risk - Workers' Comp	3,263,000
19	WC/Tort and Other Claims	29,279,000
20	Transfers to Other Funds:	
21	General Fund (110)	1,239,000
22	Human Resources Department	
23	Employee Equity	1,037,000
24	Unemployment Compensation	1,544,000
25	<u>GROUP SELF-INSURANCE FUND - 710</u>	
26	Human Resources Department	
27	Group Self Insurance	101,735,000
28	<u>FLEET MANAGEMENT FUND – 725</u>	
29	General Services Department	
30	Fleet Management	14,328,000
31	Transfer to Other Funds:	
32	General Fund (110)	481,000
33	<u>VEHICLE / EQUIPMENT REPLACEMENT FUND – 730</u>	

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

1	Technology and Innovation Department		
2	Computers	500,000	
3	<u>EMPLOYEE INSURANCE FUND – 735</u>		
4	Human Resources Department		
5	Insurance and Administration	7,846,000	
6	Transfer to Other Funds:		
7	General Fund (110)	206,000	
8	<u>COMMUNICATIONS MANAGEMENT FUND – 745</u>		
9	Technology and Innovation Department		
10	City Communications	12,787,000	
11	Transfer to Other Funds:		
12	Transfer to General Fund (110)	325,000	
13	Section 3. That the following appropriations are hereby adjusted to the		
14	following programs from fund balance and/or revenue for operating City		
15	government in Fiscal Year 2025:		
16	<u>GENERAL FUND – 110</u>		
17	Planning		
18	Code Enforcement	241,000	
19	Section 4. That the following appropriations are hereby made to the Capital		
20	Program to the specific funds and projects as indicated below for Fiscal Year		
21	2026:		
22	<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
23	<u>City Support/Fund 305</u>		
24	LEDA	Transfer from Fund 110	1,000,000
25	<u>Finance and Administrative/Fund 305</u>		
26	Convention Center Improvements	Transfer from Fund 221	721,000
27	<u>Parks & Recreation/Fund 305</u>		
28	Park Development/Parks	Transfer from Fund 110	100,000
29	Urban Forestry	Transfer from Fund 110	50,000
30	<u>Aviation/Fund 613</u>		
31	Airline Coverage Acct	Transfer from Fund 611	10,000,000
32	Land Acquisition	Transfer from Fund 611	29,330,000
33	Alb Improvement Acct	Transfer from Fund 611	10,000,000

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

1	Advanced Engineering	Transfer from Fund 611	1,575,000
2	DEII Improvement Acct	Transfer from Fund 611	500,000
3	Airport Security Improvements	Transfer from Fund 611	1,000,000
4	Art Program	Transfer from Fund 611	500,000
5	Jet Bridge Rehab Project	Transfer from Fund 611	2,500,000
6	VW Electric Charges	Transfer from Fund 611	50,000
7	RNwy 8/26 Lighting Reconst Const	Transfer from Fund 611	200,000
8	Perimeter Road Rehab Design	Transfer from Fund 611	25,000
9	Sunport Blvd Rehab	Transfer from Fund 611	2,500,000
10	Taxiway B Pavement Rehab	Transfer from Fund 611	50,000
11	DEII Air Traffic Control Tower Reno	Transfer from Fund 611	2,100,000
12	<u>Solid Waste/Fund 653</u>		
13	Refuse Equipment	Transfer from Fund 651	3,700,000
14	Automatic Collect Sys	Transfer from Fund 651	400,000
15	Disposal Facilities	Transfer from Fund 651	500,000
16	Refuse Facility	Transfer from Fund 651	400,000
17	Edith Admin / Maint Facility	Transfer from Fund 651	500,000
18	Recycle Carts	Transfer from Fund 651	400,000
19	Computer Equipment	Transfer from Fund 651	400,000
20	Alternative Landfills	Transfer from Fund 651	152,000
21	Landfill Environmental	Transfer from Fund 651	1,687,000

22 Section 5. That the City of Albuquerque hereby adopts the budget
 23 hereinabove described and respectfully requests approval from the State of New
 24 Mexico, Local Government Division of the Department of Finance and
 25 Administration.

26

27

28

29

30

31

32

33

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



City of Albuquerque

PROPOSED BUDGET FISCAL YEAR 2026

Mayor Timothy M. Keller

**CITY OF ALBUQUERQUE
FISCAL YEAR 2026
PROPOSED BUDGET**



TABLE OF CONTENTS

INTRODUCTION

Mayor's Letter.....	1
City Organization Chart.....	7
Council Districts	8
FY/25 Budget Award	9
Office of Management & Budget Staff.....	11

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

EXECUTIVE SUMMARY

FY/26 Budget Synopsis.....	19
Long-Term Forecast for General Fund.....	23
General Fund Operating Budget for FY/26.....	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/25 and Proposed FY/26 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 2026	



City of Albuquerque

Timothy M. Keller, Mayor

Memorandum

April 1, 2025

To: Brook Bassan, President, City Council

From: Timothy M. Keller, Mayor The logo of the City of Albuquerque, featuring a stylized 'K' inside a square.

CC: Samantha Sengel, Chief Administrative Officer; Kevin Sourisseau, Chief Financial Officer

Subject: Fiscal Year 2026 Proposed Operating Budget

The Proposed Operating Budget for Fiscal Year 2026 that will begin on July 1, 2025 is respectfully submitted in timely accordance with the City Charter. The overall budget is \$1.5 billion and is structurally balanced.

Preliminary revenue estimates as of January 2025 indicate that the City expects trailing revenue growth through the end of the forecast. We have carefully evaluated areas where we can reduce costs and achieve our goals while curbing spending. Although the proposed Fiscal Year 2026 General Fund budget is \$870.4 million, an increase of \$19.2 million or 2.3% above the original Fiscal Year 2025 budget, it maintains fundamental service efforts from previous years, with reasonable reductions in recurring expenses for projected savings from unfilled vacant positions. The proposed budget includes \$14.6 million for citywide and negotiated wage increases which are subject to negotiations for applicable union positions; \$1 million for the Fire Department's Station 23 coming-on-line; continued Community Safety support for 24/7 operations and Civilian Police Oversight Agency support for DOJ-CASA compliance efforts; \$30.1 million to support Transit Department operations; and \$8 million for supportive housing vouchers. Other significant cost drivers are the 0.5% retirement contribution increase at a cost of \$2.4 million and a slight increase for medical health care costs of 2% at a cost of \$1.1 million

The City is navigating significant uncertainty, attempting to keep up with rising inflation, economic disruptions, and bracing for federal funding cuts. With the real threat of the elimination of federal grants and subsequent impacts to essential programs serving Albuquerque families, this budget maintains flexibility, allowing funds to be shifted where they are needed most.

The proposed budget reflects our administration's ongoing commitment to ensure safe communities for Albuquerque families and meet our challenges with real solutions. We must prioritize continued investment in public safety, including the vital work of our police, fire, and community safety departments. This budget fully funds police, fire, and community safety response, optimizing our recruiting projections, demand forecasts, and overtime. Our budget

reinforces funding effective solutions to homelessness and provides expanded behavioral health and addiction treatment resources to address the needs of our community's most vulnerable residents. In addition to our core priorities—ensuring public safety and addressing homelessness—the City will continue to support small businesses, multigenerational centers, the Southwest Public Safety Center, other community infrastructure investments coming online, and programs that benefit working families.

Together with the City Council, we took brave steps to address the root causes of behavioral health and additional issues by investing in the Gateway Network. As Gateway services continue to come on line, now is not the time to fail in funding this effort. Recessions in City funding, in tandem with federal cuts, risk the lives of more than 1,000 men, women, and children who are currently receiving service. We cannot allow this to happen. We must ensure that available funding, designated to serve this vulnerable population, is fully utilized for these services. We must be intentional as we work to continue addressing our City's most pressing challenges and build a stronger city for our families.

Public Safety

Albuquerque Police Department

We continue making progress to recruit officers and are utilizing civilians and crime-fighting technology to support officers on the street, drive down crime, and investigate and solve cases. As a result of these strategic tactics, crime was down across the following major categories in 2024—aggravated assaults, down 11%; shootings with injuries, down 14%; and homicides down 3%. Arrests were also up—felony arrests increased 4% and felony warrant arrests increased 28%. APD is on track to achieve a homicide clearance rate above 90% for the third straight year. We are making important progress with crime trending in the right direction, and it is critical we stay the course. APD's budget continues the City's investment to support the aforementioned initiatives and includes the following:

- \$2.7 million to centralize critical safety technologies and improve officer training and reporting efficiencies. This investment ensures that APD remains at the forefront of officer safety, accountability, and operational effectiveness.
- \$2.1 million to support the retention of officers with 19+ years of service and keep effective personnel in the force.

Albuquerque Community Safety Department

Investments in Albuquerque Community Safety (ACS) are having a positive impact on our community. As our third branch of public safety, ACS provides the right response at the right time for behavioral and mental health calls, with trained professionals handling non-violent calls and freeing police and fire for acute emergencies. ACS recently marked 100,000 calls for service, allowing APD to focus on violent crimes, together enhancing overall public safety in Albuquerque. The forthcoming Southwest Public Safety Center shows our commitment to integrated emergency services. By co-locating APD, AFR, and ACS staff, we aim to streamline operations, improve

response times, and deliver more effective services across the city. ACS's budget continues to provide support for the department's success and includes the following.

- \$2.8 million to support the school-based violence intervention program and the taskforce on domestic violence.
- \$10.2 million to support the field response program that provides adequate response to the community to address non-violent mental and behavioral health emergencies with implementation of the bi-lateral split of the city into two area commands.

Albuquerque Fire Rescue

Albuquerque Fire Rescue (AFR) remains one of the busiest departments in the nation, with call volumes that dramatically exceed that of neighboring cities in the region. This budget includes funding for fully staffing field units to allow AFR to continue to meet both low and high acuity response times and provide numerous support services. Funding includes not only the direct services as first responders to fire, medical, and other emergencies, but also continues AFR's other programs that make our community safer including the Abandoned and Dilapidated Abatement Property Team (ADAPT) program for dangerous properties and the Home Engagement and Alternative Response Team (HEART) program for frequent 911 callers.

- \$1.1 million for the staffing and operating costs projected for Fire Station 23 in the Southwest quadrant of the city will be equipped with one four-person Advanced Life Support truck and will offer improved service for the area's growing population and needs.
- \$6.5 million for the collective bargaining agreement contract negotiated with IAFF.

Homelessness, Housing and Behavioral Health

We take a comprehensive approach to address homelessness, behavioral health challenges, and housing shortages in our City. Our priority is to focus on root causes such as substance abuse, mental health, domestic violence, and youth opportunity. We must continue to create pathways for people to get the support they need to get off the street and into housing. It is critical we continue to fund a network of care to reduce homelessness in Albuquerque. The Fiscal Year 2026 budget includes:

- Full funding for service contracts for mental health, substance abuse, early intervention and prevention programs, domestic violence shelters and services, sexual assault services, health and social service center providers, and services to abused, neglected and abandoned youth.
- Anticipates leveraging opioid settlement funding to get hundreds more people off our streets and connected to the treatment, housing, and services they need to recover throughout the Gateway Network.

- \$6.9 million for Gateway West, which has operated at close to full occupancy for much of the year.
- \$500 thousand to continue the funding for Albuquerque Street Connect, a highly effective program that focuses on people experiencing homelessness who use the most emergency services and care, to establish ongoing relationships that result in permanent supportive housing.

Community and Economic Development

The City will continue to support small businesses, community development, and programs that benefit working families while adjusting for the potential federal funding cuts to several programs that support these priorities.

Jobs and Economy

We're focused on building financial security and growing economic opportunity for hard-working Albuquerque families. We continue to invest in job readiness and career building resources that train Albuquerque workers for well-paying jobs, fully funding programs that give small businesses the tools and edge they need to thrive in our city, and bolstering initiatives that attract and retain new industries coming to Albuquerque.

Youth Development and Support

We are committed to making Albuquerque the best place for kids to live and thrive. This budget includes crucial funding for early childhood, before- and after-school and summer programs, as well as Kid's Cabinet, which brings together City departments, community leaders, and youth from across Albuquerque to tackle the challenges facing our young people. We must also fully fund the Head Start program families depend on, as well as our highly successful Youth Connect suite of programming.

Sustainability and Energy Efficiency

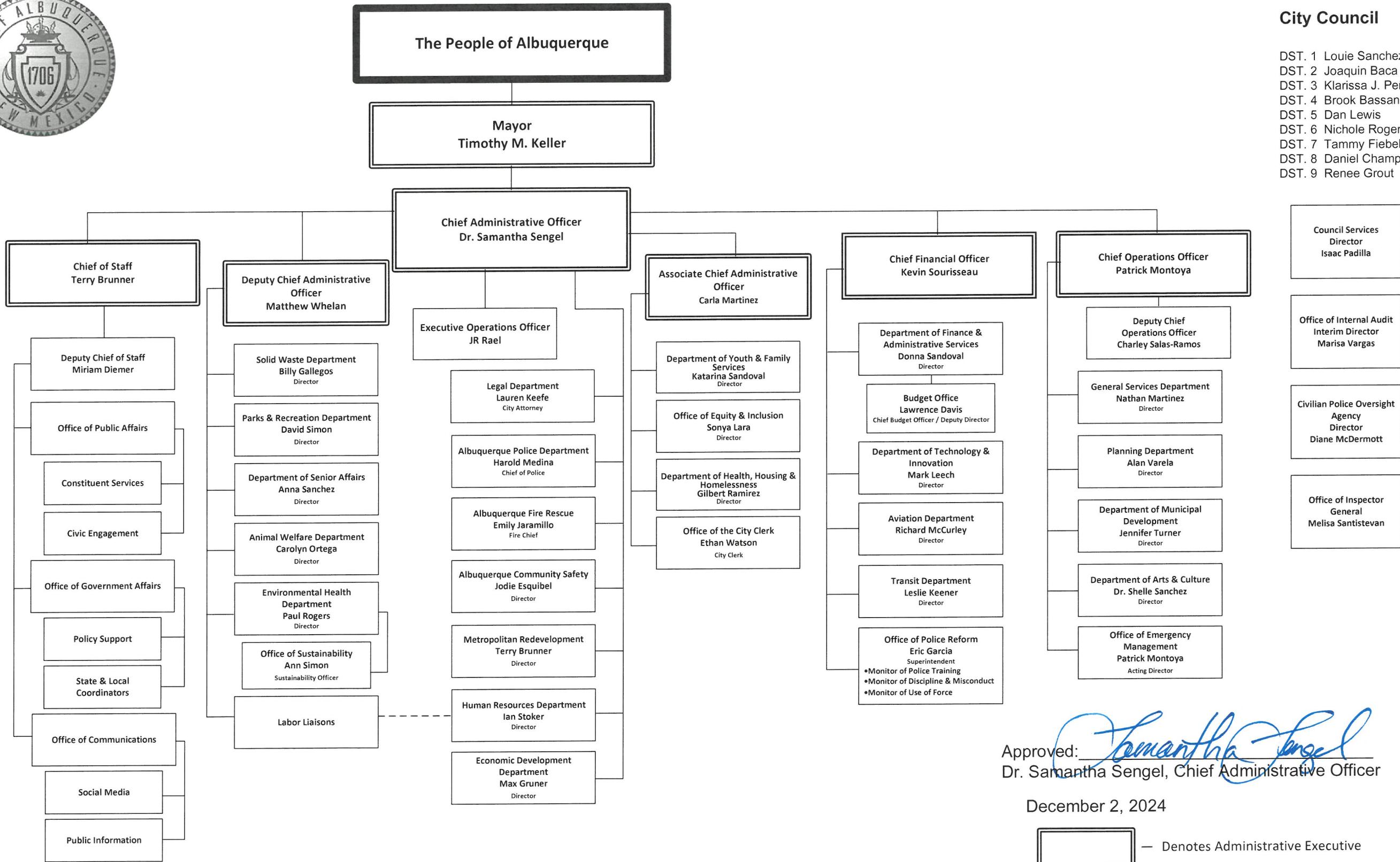
The City's successful sustainability strategy will continue to invest in green technologies and infrastructure. Our Fiscal Year 2026 budget continues sustainability efforts toward achieving the goals set out in the American Climate Cities Challenge and Climate Action Plan. This budget continues the General Services Department (GSD) and Transit Departments' phasing in of alternative fuel vehicles through replacement of depreciated vehicles and buses. Additionally, GSD will continue citywide efforts at energy efficiency and carbon reduction in City buildings.

Low Costs for Families and Businesses

Our budget reaffirms investments in core areas of City government and maintains low costs for families and businesses. Fees for most cultural attractions, pools and golf courses, as well as Planning permitting and licensing fees, will remain consistent. A nominal \$1 ticket price increase for in-state tickets to the BioPark will cover the rising costs of animal food and medical care to maintain excellent well-being for the animals at the Zoo. Last year, BioPark fees were raised by \$5 for out-of-state guests only.

Our team is grateful to our Office of Management and Budget for crafting this budget, and to all the dedicated City employees who provide public service to the residents of Albuquerque. We welcome questions as you consider the Fiscal Year 2026 budget.

City of Albuquerque



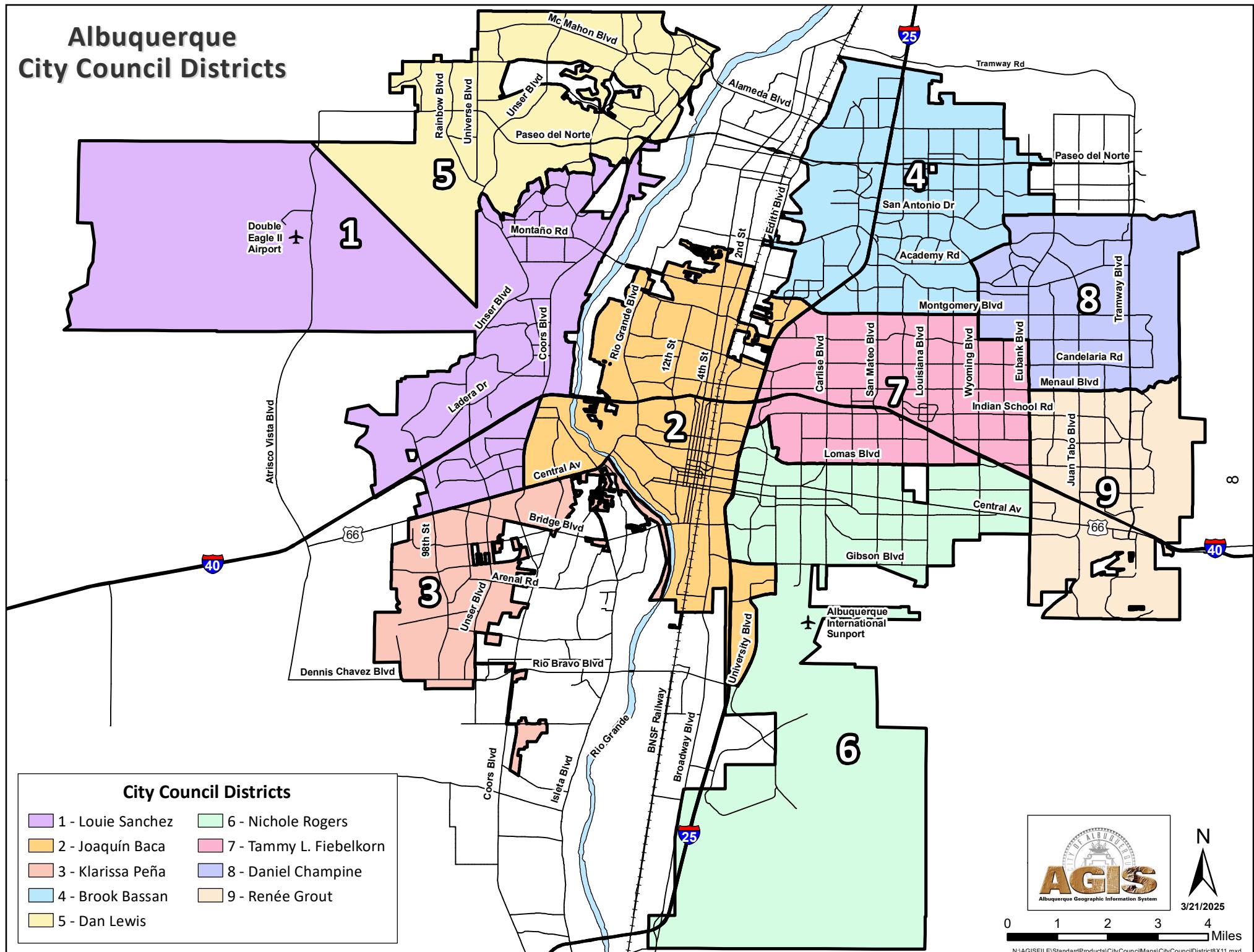
City Council

DST. 1 Louie Sanchez
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

December 2, 2024

Albuquerque City Council Districts





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Albuquerque
New Mexico**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

FINANCE & ADMINISTRATIVE SERVICES

OFFICE OF MANAGEMENT & BUDGET

Budget Officer
Lawrence L. Davis

Budget Manager
Kevin Noel

City Economist
Christine Boerner

Executive Budget Analyst Department Assignments

Linda Cutler-Padilla
CHIEF ADMINISTRATIVE OFFICE, ECONOMIC DEVELOPMENT,
FIRE, MAYOR'S OFFICE, PARKS AND RECREATION, PLANNING

Lawrence Davis
CITY COUNCIL

Simon Miller
ARTS AND CULTURE, ENVIRONMENTAL HEALTH,
HEALTH HOUSING AND HOMELESSNESS, YOUTH AND FAMILY SERVICES

Stephen Morales
ANIMAL WELFARE, MUNICIPAL DEVELOPMENT, OFFICE OF THE CITY CLERK, OFFICE OF INTERNAL AUDIT,
OFFICE OF INSPECTOR GENERAL, SOLID WASTE

Kevin Noel
AVIATION, CITY SUPPORT, COMMUNITY SAFETY, TECHNOLOGY AND INNOVATION

Emma Romero
CIVILIAN POLICE OVERSIGHT AGENCY, LEGAL, POLICE, SENIOR AFFAIRS

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

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

**FY/26 OPERATING BUDGET
PREFACE**

CITY OF ALBUQUERQUE FY/26 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/26 was updated with national and UNM BBER data available in January 2025. 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/26 BUDGET SYNOPSIS (All Operating Funds)

Resources

Total operating resources for all funds is projected at \$1.5 billion in FY/26. This is \$102.5 million higher than the FY/25 original approved budget of \$1.39 billion. The increase is the result of estimated additional tax, service revenue, and use of fund balance. The following revenue categories continued to demonstrate slight economic growth from the FY/25 original budget as the City has normalized from the economic impacts of COVID-19.

Gross Receipt Tax (GRT), enterprise revenues, and property taxes together make up 64.3% of the City's total revenues. GRT is the City's major source of revenue and is estimated at \$603 million or 40.2% of total resources for FY/26. Property Tax comprises 13% of total revenue. The various enterprises operated by the City are estimated to generate 11.1% of total revenue in FY/26. Inter-fund transfers and the use of available fund balances make up the next category of revenue at 21.1%, while the other categories that include payments from other governmental entities, permits, fees, and other

charges, comprise 14.6% 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 (which includes 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).

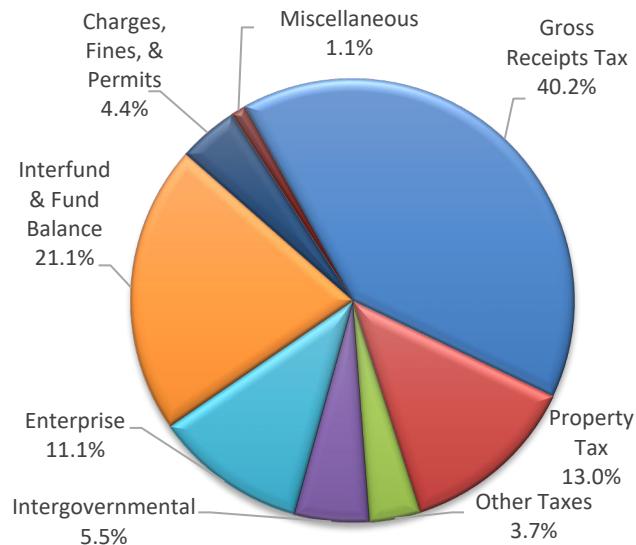
RESOURCES FOR ALL FUNDS

After Inter-fund Eliminations

FY/26 (in \$000's)		
	Total	Share
Gross Receipts Tax	603,003	40.2%
Property Tax	195,055	13.0%
Other Taxes	55,836	3.7%
Intergovernmental	81,994	5.5%
Enterprise	167,077	11.1%
Inter-fund & Fund Balance	316,879	21.1%
Charges, Fines, & Permits	65,402	4.4%
Miscellaneous	16,443	1.1%
Total Revenue	1,501,689	100%

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

FY/26 RESOURCES ALL FUNDS



Appropriations by Department

Public safety departments comprise approximately 30% of operating appropriations. Police, Fire, and ACS comprise 29.9% of the total fund appropriations of \$1.5 billion and 48.9% of the General Fund appropriations of \$870.4 million in FY/26. 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 Department of Family and Community Services was separated into two departments in FY/25. The Departments of Health, Housing and Homelessness, and Youth and Family Services now serve the community with refined missions.

By department, the total appropriations after inter-fund eliminations are shown in alphabetical order in the following table. The overall budget is \$1.5 billion.

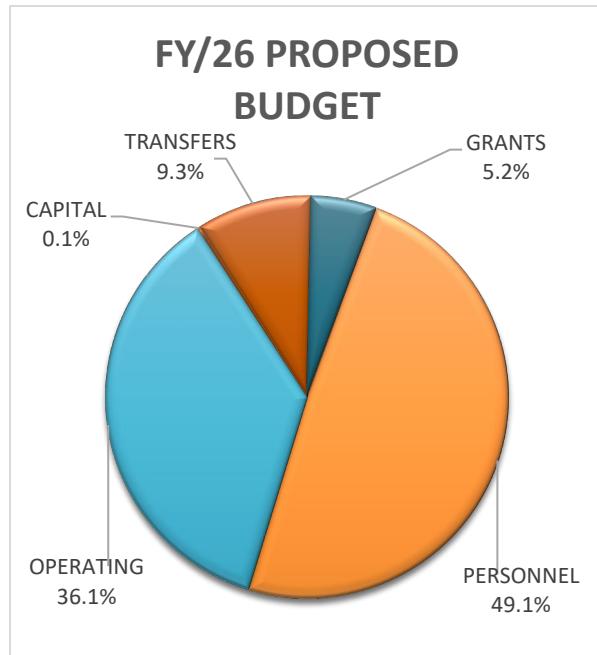
FY/26 PROPOSED BUDGETS - ALL FUNDS After Inter-fund Eliminations (\$000's)

<u>Department</u>	<u>Total</u>	<u>% Total</u>
Animal Welfare	16,547	1.10%
Arts and Culture	55,748	3.71%
Aviation	113,942	7.59%
Chief Administrative Office	4,252	0.28%
City Support	143,250	9.54%
Civilian Police Oversight	3,043	0.20%
Community Safety	23,288	1.55%
Council Services	8,793	0.59%
Economic Development	6,021	0.40%
Environmental Health	13,713	0.91%
Finance and Administrative Services	73,922	4.92%
Fire	139,019	9.26%
General Services	47,393	3.16%
Health, Housing, and Homelessness	59,895	3.99%
Human Resources	118,016	7.86%
Legal	7,137	0.48%
Mayor's Office	1,053	0.07%
Municipal Development	49,811	3.32%
Office of Internal Audit	1,081	0.07%
Office of Inspector General	899	0.06%
Office of the City Clerk	5,213	0.35%
Parks and Recreation	55,847	3.72%
Planning	23,155	1.54%
Police	286,901	19.11%
Senior Affairs	20,738	1.38%
Solid Waste	83,609	5.57%
Technology and Innovation	31,614	2.11%
Transit	61,503	4.10%
Youth and Family Services	46,285	3.08%
Grand Total	1,501,689	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/26 are proposed at \$1.5 billion after inter-fund eliminations. The total is \$102.5 million higher than the FY/25 original approved budget. The increase is the result of estimated additional tax, service revenue, and use of fund balance. Proposed appropriations include \$17.4 million for citywide wage increases, which is subject to negotiations for applicable union positions; \$29.3 million for the purchase of land by the Aviation Department; \$30.5 million for the retirement of general obligation debt; \$1 million for the Fire Department's Station 23 coming-on-line; and continued support for ACS's 24/7 operations, Civilian Police Oversight Agency's DOJ-CASA compliance efforts, and \$30.1 million subsidy to support the operations of the Transit Department. Another cost driver of the increase is health care premiums which rose by 2% for medical. In terms of routine government operations, personnel costs continue to be the primary City expense, comprising 49.1% of City operating expenditures in FY/26. General operating expenses comprise the next largest expense category at 36.1%. A significant portion of the operating category is debt service to be paid on both general obligation



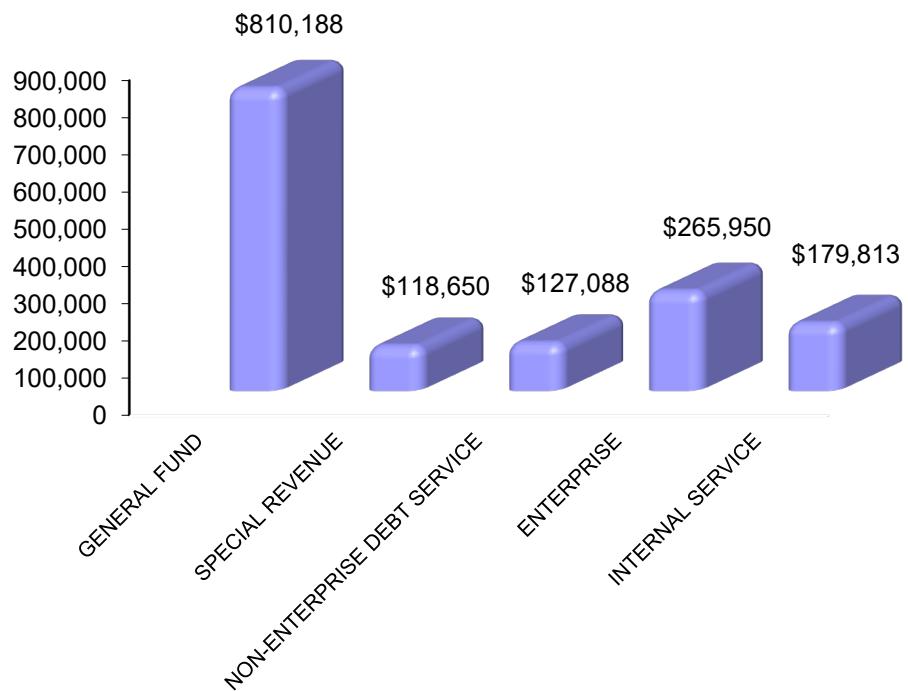
bonds and gross receipts tax bonds. The remaining 14.7% consist of transfers to other City funds, capital, and grants within each department.

Appropriations by Fund Type

The City operating budget includes the General Fund which is the largest fund individually and by type. The operating budget also includes a total of 16 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 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/26 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 2024 and continues to reflect considerable uncertainty about economic growth, inflation, employment and international conflict.

The baseline forecast reflects a negative available fund balance of \$49.5 million in FY/26, decreasing to an overall unmet need of \$179.9 million in FY/27 that compounds to a high of negative \$474.9 million in FY/29. The recurring deficit for FY/26 is \$22.1 million and peaks in FY/29 at \$126.3 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

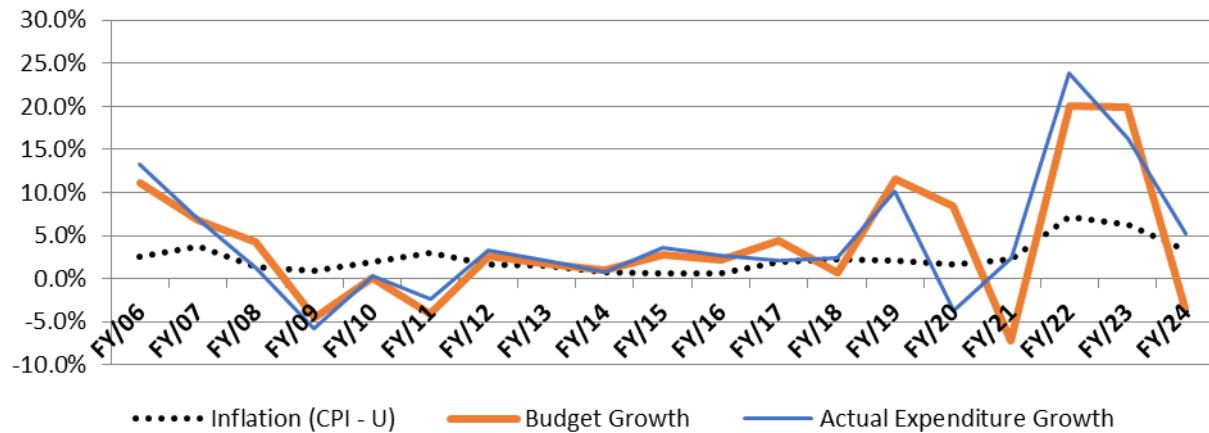
These revenues were elevated in the early months of the COVID-19 health crisis due to households being forced to eat out less and purchase more food from grocers. However, the payments have since largely stabilized to the "normal" variability the City has come to experience. The expected impacts to General 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.

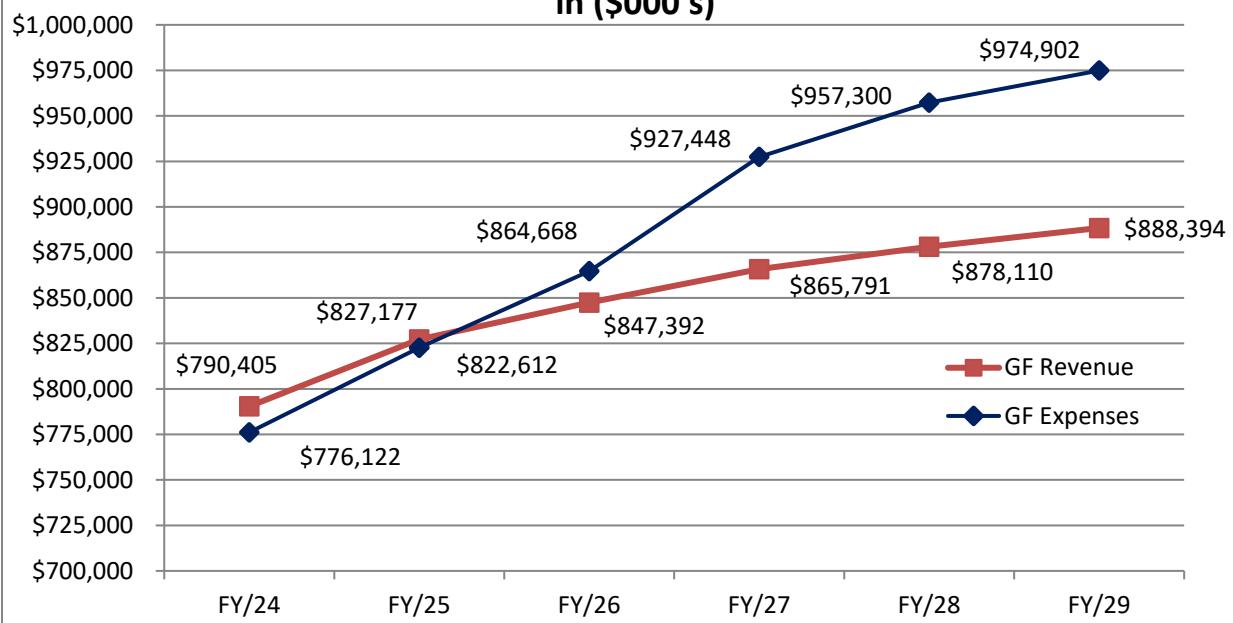
The following graph illustrates how the budget and actual expenditure growth compare to inflation. During the recession and post-recession period, budget and actual growth stayed well below inflation growth. Growth in budget and actual expenditures from FY/14 through FY/17 was partially due to use of 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.

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.

Appropriations & Actual Growth Rates versus Inflation FY06-FY24



Recurring Gap Grows in Out Years of Forecast in (\$000's)



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/25 is \$85 million. For FY/26, the projection is \$88.3 million, and after considering the 1/12th state required reserve, this leaves \$80.9 million available for appropriation.

GENERAL FUND OPERATING BUDGET FOR FY/26

Revenues

For the FY/26 proposed budget, recurring revenues are estimated to be \$866 million, which is 4.4%, or \$36.9 million, above the FY/25 estimated actual. Total GRT is expected to grow 2.9%, or \$16.6 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 \$4.4 million in non-recurring revenue to account for the continued loss of hold harmless distributions in FY/26.

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. Additionally, franchise revenues, building permit revenue and IDOH are higher in FY/26. This is due to some updates to IDOH rates and Planning Department valuation tables, used to estimate construction costs. These tables have not been updated since 2009.

This latest revenue estimate was updated with national and UNM BBER data available in January 2025. 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.

Appropriations

The proposed General Fund budget for FY/26 is \$870.4 million reflecting a total increase of \$19.2 million or 2.3% from the original approved FY/25 budget, not including reserves. The increase includes \$14.6 million for citywide and negotiated wage increases which are subject to negotiations for applicable union positions; \$1 million for the Fire Department's Station 23 coming-on-line; continued support for ACS's 24/7 operations and Civilian Police Oversight Agency support for DOJ-CASA compliance efforts; \$30.1 million to support Transit Department operations; and \$1 million for risk recovery allocations. Other significant cost drivers are the 0.5% retirement contribution increase at a cost of \$2.4 million and medical costs which rose by 2% at a cost of \$1.1 million.

The amount of non-recurring appropriations at \$29.1 million is slightly lower as compared to the \$32.4 million in the original approved FY/25 budget. This decrease reflects the reduction of \$3.3 million in non-recurring funding that supported various one-time initiatives in FY/25.

Non-recurring appropriation highlights include: \$1.2 million for homeless shelter operations; \$8 million for affordable housing vouchers; \$1 million for risk recovery; \$1.9 million for Arts and Culture sponsored events; \$1 million for LEDA projects; \$2.6 million for Health, Housing and Homelessness sponsored initiatives and events; \$143 thousand for Youth and Family Services sponsored initiatives and events; and \$1.3 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/26. 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/25 base, the following table also includes FY/25 estimated actuals as compared to the “Original” FY/25. The

percentage increase of recurring revenues when comparing the estimated actuals for FY/25 to the original budget for FY/25 is approximately 0.1% and the increase in recurring expense is 2%. When comparing the FY/26 proposed budget to the FY/25 estimated actual, recurring revenues are estimated to increase by 4.4% and recurring appropriations grow by 0.8%. The moderate increases in recurring revenue and slight increase in expense from the FY/25 estimated actual compared to FY/26 proposed are mostly due to the normalization of the economy and standard expense technical adjustments such as a 2% medical increase, 0.5% retirement increase, mid-year position additions, and \$14.6 million for wage increases, which is subject to negotiations for applicable union positions.

AGGREGATE COMPARISON OF GENERAL FUND RECURRING/NON-RECURRING in (\$000's)					
			% Change Est. FY/25 to Original FY/25		% Change Est. FY/25 & Prop. FY/26
(\$000's)	Original Budget FY/25	Estimated Actual FY/25		Proposed Budget FY/26	
Revenue:					
Recurring	\$828,488	\$829,177	0.08%	\$865,941	4.43%
Non-recurring	\$4,205	\$4,207	0.05%	\$4,362	3.68%
TOTAL	\$832,693	\$833,384	0.08%	\$870,303	4.43%
 Appropriations:					
Recurring	\$818,790	\$834,769	1.95%	\$841,296	0.78%
Non-recurring	\$32,403	\$32,597	0.60%	\$29,091	-10.76%
TOTAL	\$851,193	\$867,365	1.90%	\$870,387	0.35%
Recurring Balance	\$9,698	(\$5,592)		\$24,645	
			Operating Reserves	\$72,532	

NON-RECURRING REVENUE

General Fund non-recurring revenues for FY/26 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/26

marks the eleventh year of the phase out. For FY/26, the phase out drops from 35% to 28%. The annual phase-out amount is estimated at \$4.4 million in FY/26 and, therefore, is treated as one-time for the proposed FY/26 budget so that no recurring expenses may be appropriated against it.

FY/26 Non-Recurring Revenue (\$000's)

General Fund – 110

FY/26 Reduction of Food & Medical Hold Harmless Distribution	\$4,362
--	---------

Total Non-Recurring Revenue	\$4,362
------------------------------------	----------------

NON-RECURRING APPROPRIATIONS

General Fund non-recurring appropriations total \$29.1 million and are listed in the following table. Highlights include: \$1.2 million for homeless shelter operations; \$8 million for affordable housing vouchers; \$1 million for risk recovery; \$1.9 million for Arts and Culture sponsored

events; \$1 million for LEDA projects; \$2.6 million for Health, Housing and Homelessness sponsored initiatives; \$143 thousand for Youth and Family Services sponsored initiatives; and \$1.3 million to continue the Job Training program.

Non-Recurring Items - FY/26 PROPOSED (\$000's)		
Department	Purpose	FY/26 Amount
Animal Welfare	Preventative Clinic Lease Agreement	100
	Street Cat Hub	500
Arts & Culture	Explora	250
	Food/Medicine Contracts	250
	Library IT	200
	Promotions, Outreach, Communications	60
	Special Events	200
	Sponsored Initiatives/Events *	1,873
City Clerk	Temp Staff - IPRA	400
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	100
	NM Center of Black Excellence	15
	School based VIP Case Management	80
	Vizionz-Sankofa	15
Council Services	Community Bike Program	6
	DA Domestic Violence Intervention Team	250
	District 6 Farmer's Market (Food Insecurity)	15
	El Prado, DBA Fraction Farms	25
	Low Rider Day	10
	Peace and Justice Center	10
	Public Grantor Program	150
Economic Development	Touch a Truck Public Safety Awareness	10
	3 Sisters Kitchen	20
	ABQID	75
	Marketing, Retention, and Expansion for Economic Development	203
	African American Chamber of Commerce	40
	Asian Business Collaborative	30
	Barelas Mainstreet	80
	Downtown Mainstreet	80
	ED promo, digital marketing and related contracts	80
	Job Training Albuquerque	1,250
	Native American Film Makers	10
	Nob Hill Mainstreet	60
	Revitalize San Pedro-Mainstreet	50
	Southwest Women's Collaborative	50
	Top Golf	100

Non-Recurring Items - FY/26 PROPOSED (\$000's)		
Department	Purpose	FY/26 Amount
	West Central Community Development Group	30
	West Fest	50
Environmental Health	Sustainability Contractual Services	50
	Prosperity Works	40
Finance and Administrative Services	MRA: Legal Services	75
Fire	Equipment EMS / Fleet Operations - Supplies	10
	Fleet Operations - Utilities	50
	Behavioral Health program	50
Health, Housing & Homelessness	Affordable Housing Vouchers	8,000
	Deferred Maintenance at Gateway Center	1,000
	Behavioral Health Software	100
	Grief Center	20
	Family Promise	100
	Job Connection Program	300
	Peaceful Habitation	50
	Saranam	20
	Pilot program for wrap-around services	400
	Shelter Operations	1,200
	Sponsored Initiatives/Events *	2,583
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	4H Park	50
	Aquatics- Los Altos HVAC system	50
	Bee Sponsorship	50

Non-Recurring Items - FY/26 PROPOSED (\$000's)		
Department	Purpose	FY/26 Amount
	Cycling USAC Masters Championship	350
	Dakota Tree Project	50
	Encampment Crews	15
	Freedom 4th	55
	Hawks	30
	Indoor Track (ACC Rental Fees + Accelerated Disassembly)	320
	New Mexico Games	15
	Park Ranger PSA	7
	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	APD Drag Racing Tactical Plans	50
	Criminal Justice Coordinating Council	20
	Electronic Control Weapon Lease	986
	Independent Monitor DOJ Contract	250
	Risk Recovery	1,000
	Risk Youth Programs and Outreach	25
	Student Loan Forgiveness Program	50
Senior Affairs	Food Costs Increase	500
	Manana de Oro	15
	Security	100
	Tarde de Oro	15
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
Youth & Family Services	After school program for youth	255
	Westgate Bike Shop Operating	250
	Sponsored Initiatives/Events *	143
	TOTAL	29,091

* Includes several items. 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/26 proposed budget as compared to the original FY/25 budget. The overall change is an increase of \$19.2 million or 2.3% from FY/25.

In FY/25, the Department of Family and Community Services was separated into two departments. The Departments of Health, Housing and Homelessness, and Youth and Family Services now serve the community with refined missions.

The Fire Department has the largest proposed budget increase of \$12.5 million or percentage increase of 10%. Negotiated contract wage increases and CIP coming-on-line for Station 23 account for the proposed increase.

City Support has the largest increase at 21% due to the transfer of \$8 million to the Grant Operating Fund (265) to support housing vouchers. The Environmental Health Department has the second largest proposed percentage increase at 18%. The large increase is primarily due to the transfer of six positions from the General Services Department's Sustainability Division.

The Transit operating subsidy is maintained at \$30.1 million in the proposed budget. The expiration of grant funds and reduced fund balance necessitate the need for the continued subsidy amount.

Proposed wage increases of \$8 million, excluding Fire Department negotiated wage increases, are the largest increase for the General Fund and are subject to negotiations for positions associated with a union.

Budget by Department	Original Budget	Proposed Budget	\$ Change	% Change	% Share	
	FY/25	FY/26			FY/25	FY/26
Albuquerque Community Safety	17,942	17,904	(38)	0%	2.1%	2.1%
Animal Welfare	16,653	16,547	(106)	-1%	2.0%	1.9%
Arts and Culture	53,231	52,815	(416)	-1%	6.3%	6.1%
Chief Administrative Officer	6,663	4,252	(2,411)	-36%	0.8%	0.5%
City Support	36,956	44,713	7,757	21%	4.3%	5.1%
Civilian Police Oversight	2,825	3,043	218	8%	0.3%	0.3%
Council Services	8,694	8,793	99	1%	1.0%	1.0%
Economic Development	4,995	5,067	72	1%	0.6%	0.6%
Environmental Health	5,246	6,188	942	18%	0.6%	0.7%
Finance & Administrative Services	16,298	17,125	827	5%	1.9%	2.0%
Fire	119,925	132,415	12,490	10%	14.1%	15.2%
General Services	23,014	22,895	(119)	-1%	2.7%	2.6%
Health, Housing, & Homelessness	51,201	45,287	(5,914)	-12%	6.0%	5.2%
Human Resources	6,048	5,854	(194)	-3%	0.7%	0.7%
Legal	6,684	7,137	453	7%	0.8%	0.8%
Mayor	1,248	1,053	(195)	-16%	0.1%	0.1%
Municipal Development	37,626	37,569	(57)	0%	4.4%	4.3%
Office of Inspector General	813	899	86	11%	0.1%	0.1%
Office of Internal Audit	1,136	1,081	(55)	-5%	0.1%	0.1%
Office of the City Clerk	5,915	5,213	(702)	-12%	0.7%	0.6%
Parks & Recreation	49,584	50,200	616	1%	5.8%	5.8%
Planning	22,287	23,618	1,331	6%	2.6%	2.7%
Police	270,201	275,014	4,813	2%	31.7%	31.6%
Senior Affairs	11,077	11,527	450	4%	1.3%	1.3%

General Fund Appropriations by Department (\$000's)						
Budget by Department	Original Budget FY/25	Proposed Budget FY/26	\$ Change	% Change	% Share	
					FY/25	FY/26
Technology & Innovation	17,913	18,327	414	2%	2.1%	2.1%
Transit (Operating Subsidy)	30,081	30,064	(17)	0%	3.5%	3.5%
Youth & Family Services	26,937	25,787	(1,150)	-4%	3.2%	3.0%
TOTAL	851,193	870,387	19,194	2.25%	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 \$56.6 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/26	
Police		
On-going Recurring Costs		19,258,393
Prisoner Transport/processing		3,398,540
		22,656,933
Fire		
On-going Recurring Costs		19,258,393
Health, Housing & Homelessness		
Administrative Operating Costs		1,396,178
Affordable Housing Contracts		1,614,834
Emergency Shelter Contracts		5,658,470
Gibson Medical center		2,388,320
Health & Human Services		915,150
Homeless Support Services		580,750
Mental Health Contracts		448,030
Substance Use Contracts		1,015,649
Youth and Family Services		
Educational Initiatives		709,625
		14,727,006
Total		56,642,332

RESERVES

The proposed budget contains \$73.3 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	72,532
Runoff or Special Election	750
Total Reserves	73,282

CHANGES IN EMPLOYMENT

The table below gives an historical perspective of City positions. Among all operating funds, staffing levels increased by a net of 45 full-time equivalent positions which is 0.1% higher as compared to the original budget for FY/25.

The Grant Funds have the majority of the net new positions at 43. Of the additional 43 net new positions in the Grant Funds, 50 positions were created in the Police Department to support the funding received from the Community Oriented Policing Services grant. Six Grant Fund positions were eliminated in the Transit Department due to the expiration of the grant.

The net reduction in General Fund positions was the result of the proposed inactivation of 26 full-time positions and various position additions throughout departments during FY/25.

Of the five net new positions in Other Funds, four full-time positions were created from the elimination of six part-time positions in the Senior Services Provider Fund.

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/19	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	Change Original	% Change Original
									FY/25	FY/25
									FY/26	FY/26
General Fund	4,221	4,360	4,557	4,692	5,034	5,125	5,161	5,157	(4)	-0.1%
Enterprise Funds	1,380	1,387	1,326	1,351	1,357	1,439	1,438	1,439	1	0.1%
Other Funds	276	279	281	286	268	267	268	273	5	1.9%
Grant Funds	187	191	202	207	252	189	161	204	43	26.7%
TOTAL	6,064	6,217	6,366	6,536	6,911	7,020	7,028	7,073	45	0.1%

City Funded Full-Time Positions by Department
FY/25 to FY/26 Comparison

DEPARTMENT	ORIGINAL FY/25	PROPOSED FY/26	CHANGE
Animal Welfare	158	158	0
Arts and Culture	414	413	(1)
Aviation	300	306	6
Chief Administrative Office	18	23	5
Civilian Police Oversight	21	21	0
Community Safety	131	140	9
Council Services	45	43	(2)
Economic Development	17	17	0
Environmental Health	84	91	7
Finance and Administrative Svc	158	158	0
Fire	821	827	6
General Services	227	224	(3)
Health, Housing and Homelessness	100	100	0
Human Resources	50	47	(3)
Legal	61	53	(8)
Mayor's Office Department	7	5	(2)
Municipal Development	338	335	(3)
Internal Audit	8	8	0
Office of Inspector General	4	4	0
Office of the City Clerk	36	38	2
Parks and Recreation	345	343	(2)
Planning Department	200	198	(2)
Police	1,840	1,887	47
Senior Affairs	146	151	5
Solid Waste	542	542	0
Technology & Innovation	148	146	(2)
Transit	551	540	(11)
Youth and Family Services	258	255	(3)
Total	7,028	7,073	45

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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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.	<ul style="list-style-type: none"> • 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/26 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		16,541	0	0	0	0	0	0	16,541
EH-Environmental Health Dept		3,041	1,908	0	0	0	0	0	4,949
FC-Family and Community Services		25,787	0	20,957	0	0	0	(459)	46,285
HH-Health, Housing and Homelessness Dept		41,993	0	14,720	0	0	0	(112)	56,601
PR-Parks and Recreation Dept		41,444	0	5,708	0	0	0	(61)	47,091
SA-Senior Affairs Department		11,527	9,412	878	0	0	0	(1,079)	20,738
Sub Total	12.8	140,333	11,320	42,263	0	0	0	(1,711)	192,205
2-Public Safety									
AW-Animal Welfare Department		16,547	0	0	0	0	0	0	16,547
CM-Community Safety Department		17,904	0	5,549	0	0	0	(165)	23,288
CP-Civilian Police Oversight Dept		3,043	0	0	0	0	0	0	3,043
FA-Finance and Admin Svc Dept		866	0	0	0	0	0	0	866
FD-Fire Department		132,415	3,348	3,745	279	0	0	(768)	139,019
HH-Health, Housing and Homelessness Dept		3,294	0	0	0	0	0	0	3,294
PD-Police Department		275,014	1,507	12,020	0	0	0	(1,640)	286,901
TI-Technology and Innovation		1,215	0	0	0	0	0	0	1,215
Sub Total	31.6	450,298	4,855	21,314	279	0	0	(2,572)	474,174
3-Public Infrastructure									
AV-Aviation Department		0	0	0	0	120,962	0	(7,020)	113,942
CI-City Support Department		16,061	0	0	126,809	0	0	(15,061)	127,809
MD-Municipal Development Dept		36,573	5,441	0	0	0	0	(1,248)	40,766
TR-Transit		30,064	0	573	0	67,799	0	(37,035)	61,401
Sub Total	22.9	82,698	5,441	573	126,809	188,761	0	(60,364)	343,918
4-Sustainable Community Development									
MD-Municipal Development Dept		977	0	0	0	0	0	0	977
PL-Planning Department		23,618	0	0	0	0	0	(463)	23,155
PR-Parks and Recreation Dept		3,219	0	0	0	0	0	0	3,219
Sub Total	1.8	27,814	0	0	0	0	0	(463)	27,351
5-Environmental Protection									
CI-City Support Department		711	0	0	0	0	0	(711)	0
CS-Cultural Services Dept		18,568	2,500	0	0	0	0	0	21,068
EH-Environmental Health Dept		3,147	3,288	3,397	0	0	0	(1,068)	8,765
PR-Parks and Recreation Dept		5,537	0	0	0	0	0	0	5,537
SW-Solid Waste Department		0	0	0	0	94,853	0	(11,244)	83,609
TR-Transit		0	0	0	0	102	0	0	102
Sub Total	7.9	27,963	5,788	3,397	0	94,955	0	(13,023)	119,081
6-Economic Vitality									
ED-Economic Development Dept		5,067	0	982	0	0	0	(28)	6,021
FA-Finance and Admin Svc Dept		1,299	20,663	0	0	0	0	(9,304)	12,658
MD-Municipal Development Dept		19	0	0	0	5,985	0	(726)	5,278
Sub Total	1.6	6,385	20,663	982	0	5,985	0	(10,058)	23,957
7-Community and Cultural Engagement									
CI-City Support Department		870	0	0	0	0	0	0	870
CS-Cultural Services Dept		17,706	330	118	0	0	0	(15)	18,139
FA-Finance and Admin Svc Dept		2,116	3,900	0	0	0	0	0	6,016
Sub Total	1.7	20,692	4,230	118	0	0	0	(15)	25,025
8-Government Excellence and Effectiveness									
CA-Chief Administrative Office		4,252	0	0	0	0	0	0	4,252
CC-Office of the City Clerk Dept		5,213	0	0	0	0	0	0	5,213
CI-City Support Department		27,071	0	0	0	0	0	(12,500)	14,571
CL-Council Services		8,793	0	0	0	0	0	0	8,793
FA-Finance and Admin Svc Dept		12,844	0	1,002	0	0	41,775	(1,239)	54,382
GS-General Services Department		22,895	661	7,319	0	3,206	14,809	(1,497)	47,393
HR-Human Resources Department		5,854	0	0	0	0	112,368	(206)	118,016
IA-Internal Audit Department		1,081	0	0	0	0	0	0	1,081
IG-Office of Inspector GenDept		899	0	0	0	0	0	0	899
LG-Legal Department		7,137	0	0	0	0	0	0	7,137
MA-Mayor's Office Department		1,053	0	0	0	0	0	0	1,053
MD-Municipal Development Dept		0	2,790	0	0	0	0	0	2,790
TI-Technology and Innovation		17,112	500	0	0	0	13,112	(325)	30,399
Sub Total	19.7	114,204	3,951	8,321	0	3,206	182,064	(15,767)	295,979
Grand Total	100.0	870,387	56,248	76,968	127,088	292,907	182,064	(103,973)	1,501,689

COMBINED REVENUES BY FUND GROUP AND SOURCE - PROPOSED BUDGET FY/26
(\$000's)

					SPECIAL REV FUND IN GENERAL APPROPRIATION	SPECIAL REV FUND NOT IN GENERAL APPROPRIATION	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
	TOTAL	INTERFUND ELIMINATION	COMBINED TOTAL	GENERAL FUND					
TAXES									
Property Tax	195,055	0	195,055	111,682	0	0	83,373	0	0
Gross Receipts	294,692	0	294,692	294,692	0	0	0	0	0
Other Taxes	55,836	0	55,836	33,572	22,086	0	0	0	178
TOTAL TAXES	545,583	0	545,583	439,946	22,086	0	83,373	0	178
LICENSES & PERMITS									
	21,461	0	21,461	17,442	4,004	0	0	15	0
INTERGOVERNMENTAL REVENUES									
Federal Grants	26,920	0	26,920	0	1,505	25,415	0	0	0
County Contributions	9,448	0	9,448	386	0	625	0	8,437	0
TOTAL INTERGOVERNMENTAL REVENUES	36,368	0	36,368	386	1,505	26,040	0	8,437	0
STATE SHARED REVENUE									
State Shared Gross Receipts	308,311	0	308,311	304,811	3,500	0	0	0	0
State Grants	33,583	0	33,583	0	0	33,583	0	0	0
Other Shared Revenue	12,043	0	12,043	4,147	7,548	302	0	0	46
TOTAL STATE SHARED REVENUE	353,937	0	353,937	308,958	11,048	33,885	0	0	46
CHARGES FOR SERVICES									
	38,843	0	38,843	29,048	9,242	0	0	4	549
FINES AND FORFEITS									
	5,099	0	5,099	99	3,800	0	0	1,200	0
MISCELLANEOUS									
	16,443	0	16,443	8,355	3,249	0	1,830	2,219	790
ENTERPRISE REVENUES									
Aviation	73,580	0	73,580	0	0	0	0	73,580	0
Parking Facilities	4,117	0	4,117	0	0	0	0	4,117	0
Refuse Disposal	86,891	0	86,891	0	0	0	0	86,891	0
Stadium	2,138	0	2,138	0	0	0	0	2,138	0
Transit	350	0	350	0	0	0	0	350	0
TOTAL ENTERPRISE REVENUES	167,077	0	167,077	0	0	0	0	167,077	0
INTERFUND/INTERNAL SERVICE REVENUES									
Internal Service	185,400	0	185,400	155	0	0	0	0	185,245
Administrative O/H	31,491	(26,283)	57,774	57,774	0	0	0	0	0
PILOT	103	(2,400)	2,503	2,503	0	0	0	0	0
Transfers	28,353	(74,314)	102,667	5,637	1,500	12,000	28,488	55,042	0
TOTAL INTERFUND/INTERNAL SERVICE REVENUES	245,348	(102,997)	348,345	66,070	1,500	12,000	28,488	55,042	185,245
TOTAL CURRENT RESOURCES	1,430,157	(102,997)	1,533,154	870,303	56,434	71,925	113,691	233,993	186,808
APPROPRIATED FUND BALANCE	212,050	0	212,050	61,783	842	5,043	84,895	63,406	(3,919)
ADJUSTMENTS TO FUNDS	(140,518)	0	(140,518)	(61,699)	(1,028)	0	(71,498)	(5,468)	(825)
GRAND TOTAL	1,501,689	(102,997)	1,604,686	870,387	56,248	76,968	127,088	291,931	182,064

**COMBINED APPROPRIATIONS BY FUND GROUP AND DEPARTMENT - PROPOSED BUDGET FY/26
(\$000's)**

	TOTAL	INTERFUND ELIMINATION	COMBINED TOTAL	GENERAL FUND	SPECIAL REV FUNDS		DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
					IN GENERAL APPROPRIATION	NOT IN GENERAL APPROPRIATION			
AV-Aviation Department	113,942	(7,020)	120,962	0	0	0	0	0	120,962
AW-Animal Welfare Department	16,547	0	16,547	16,547	0	0	0	0	0
CA-Chief Administrative Office	4,252	0	4,252	4,252	0	0	0	0	0
CC-Office of the City Clerk Dept	5,213	0	5,213	5,213	0	0	0	0	0
CI-City Support Department	143,250	(28,272)	171,522	44,713	0	0	126,809	0	0
CL-Council Services	8,793	0	8,793	8,793	0	0	0	0	0
CM-Community Safety Department	23,288	(165)	23,453	17,904	0	5,549	0	0	0
CP-Civilian Police Oversight Dept	3,043	0	3,043	3,043	0	0	0	0	0
CS-Cultural Services Dept	55,748	(15)	55,763	52,815	2,830	118	0	0	0
ED-Economic Development Dept	6,021	(28)	6,049	5,067	0	982	0	0	0
EH-Environmental Health Dept	13,713	(1,068)	14,781	6,188	5,196	3,397	0	0	0
FA-Finance and Admin Svc Dept	73,922	(10,543)	84,465	17,125	24,563	1,002	0	0	41,775
FC-Family and Community Services	46,285	(459)	46,744	25,787	0	20,957	0	0	0
FD-Fire Department	139,019	(768)	139,787	132,415	3,348	3,745	279	0	0
GS-General Services Department	47,393	(1,497)	48,890	22,895	661	7,319	0	3,206	14,809
HH-Health, Housing and Homelessness Dept	59,895	(112)	60,007	45,287	0	14,720	0	0	0
HR-Human Resources Department	118,016	(206)	118,222	5,854	0	0	0	0	112,368
IA-Internal Audit Department	1,081	0	1,081	1,081	0	0	0	0	0
IG-Office of Inspector GenDept	899	0	899	899	0	0	0	0	0
LG-Legal Department	7,137	0	7,137	7,137	0	0	0	0	0
MA-Mayor's Office Department	1,053	0	1,053	1,053	0	0	0	0	0
MD-Municipal Development Dept	49,811	(1,974)	51,785	37,569	8,231	0	0	5,985	0
PD-Police Department	286,901	(1,640)	288,541	275,014	1,507	12,020	0	0	0
PL-Planning Department	23,155	(463)	23,618	23,618	0	0	0	0	0
PR-Parks and Recreation Dept	55,847	(61)	55,908	50,200	0	5,708	0	0	0
SA-Senior Affairs Department	20,738	(1,079)	21,817	11,527	9,412	878	0	0	0
SW-Solid Waste Department	83,609	(11,244)	94,853	0	0	0	0	94,853	0
TI-Technology and Innovation	31,614	(325)	31,939	18,327	500	0	0	0	13,112
TR-Transit	61,503	(37,035)	98,538	30,064	0	573	0	67,901	0
Totals	1,501,689	(103,973)	1,605,662	870,387	56,248	76,968	127,088	292,907	182,064
Enterprise Interfund Debt Service	0	976	(976)	0	0	0	0	(976)	0
Grand Total	1,501,689	(102,997)	1,604,686	870,387	56,248	76,968	127,088	291,931	182,064

CONSOLIDATED REVENUES, APPROPRIATIONS AND FUND BALANCES - PROPOSED BUDGET FY/26

	BEGINNING BALANCE	ESTIMATED REVENUE	APPROPRIATION	INTERFUND TRANSACTION	FUND BALANCE ADJUSTMENT	NET FUND CHANGE	ESTIMATED ENDING BALANCE
110 - General Fund	61,795	836,725	810,188	(26,621)	(61,699)	(61,783)	12
202 - Marijuana Equity and Community Reinvestment Fund	1,584	3,500	3,900	0	0	(400)	1,184
210 - Fire Fund	164	3,353	3,069	(279)	(49)	(44)	121
220 - Lodgers Tax Fund	2,755	18,406	8,784	(8,171)	0	1,451	4,206
221 - Hospitality Tax Fund	363	3,682	2,575	(1,133)	0	(26)	337
225 - Cultural And Recreational Proj Fund	557	330	330	0	(9)	(9)	548
235 - Albuquerque Bio Park Fund	1,160	2,500	2,500	0	(9)	(9)	1,151
242 - Air Quality Fund	3,591	4,004	4,545	(651)	(74)	(1,266)	2,325
250 - Senior Services Provider Fund	858	9,341	8,464	(948)	4	(67)	791
280 - Law Enforcement Protection Fund	739	1,505	1,407	(100)	0	(2)	737
282 - Gas Tax Road Fund	360	4,200	5,193	752	1	(240)	120
289 - Automated Speed Enforcement Fund	3,902	3,800	2,790	0	(31)	979	4,881
290 - City/County Bldg Ops Fund	545	313	641	(20)	0	(348)	197
730 - Equipment Replacement Fund	1,385	0	500	500	(862)	(862)	523
Special Revenue Funds in General Appropriation Subtotal	17,964	54,934	44,698	(10,050)	(1,028)	(842)	17,122
201 - Local Government Abatement Fund	29,016	0	0	0	0	0	29,016
205 - Community Development Fund	98	4,243	4,131	(112)	0	0	98
265 - Operating Grants Fund	18,057	55,682	69,821	9,096	0	(5,043)	13,014
Special Revenue Funds Not in General Appropriation Subtotal	47,170	59,925	73,952	8,984	0	(5,043)	42,127
405 - Sales Tax Refunding Debt Svc Fund	19,302	4,940	29,349	23,852	(17,027)	(17,584)	1,718
410 - Fire Debt Service Fund	38	0	279	279	(2)	(2)	37
415 - GO Bond Int And Sinking Fund	102,195	84,620	97,460	0	(54,470)	(67,310)	34,885
Non-Enterprise Debt Service Funds Subtotal	121,536	89,560	127,088	24,131	(71,498)	(84,895)	36,640
611 - Aviation Operating Fund	74,889	74,441	113,942	(7,020)	(450)	(46,971)	27,918
615 - Aviation Debt Svc Fund	1,857	939	0	0	0	939	2,796
641 - Parking Facilities Operating Fund	2,810	5,450	5,259	(326)	(31)	(166)	2,644
645 - Parking Facilities Debt Svc Fund	7	0	0	0	(0)	(0)	7
651 - Refuse Disposal Operating Fund	6,624	87,470	80,842	(9,920)	(3,256)	(6,548)	76
655 - Refuse Disposal Debt Svc Fund	9,255	5	2,767	0	(1,157)	(3,919)	5,337
661 - Transit Operating Fund	7,536	31,767	60,930	23,093	386	(5,684)	1,852
667 - Transit Debt Svc Fund	14	0	0	0	0	0	14
691 - Sports Stadium Operating Fund	204	2,133	1,234	(996)	0	(97)	107
695 - Sports Stadium Debt Svc Fund	1,089	0	976	976	(960)	(960)	129
Enterprise Funds Subtotal	104,286	202,205	265,950	5,807	(5,468)	(63,406)	40,880
705 - Risk Management Fund	(345)	46,186	43,117	(1,239)	0	1,830	1,485
710 - Group Self Insurance Fund	4,694	104,699	101,735	0	(900)	2,064	6,758
725 - Fleet Management Fund	4,122	14,916	14,328	(481)	61	168	4,290
735 - Employee Insurance Fund	711	7,765	7,846	(206)	0	(287)	424
745 - Communications Fund	536	13,242	12,787	(325)	14	144	680
Internal Service Funds Subtotal	9,719	186,808	179,813	(2,251)	(825)	3,919	13,638
Total All Funds	362,469	1,430,157	1,501,689	0	(140,518)	(212,050)	150,420

ECONOMIC OUTLOOK

NATIONAL ECONOMY AND ECONOMIC OUTLOOK - IHS GLOBAL INSIGHT

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 2024 and reflects the best available data to assess the post COVID-19 recovery environment. The data uses October 2024 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 55%, IHS Global Insight (IHS) projects annual Real GDP growth to decrease from 3.1% in FY/24 to 2.4% growth in FY/25 to 1.9% FY/26. Growth is expected to continue modestly at an average 1.7% through the end of the forecast. However, the IHS October forecast pre-dates, and therefore does not include, potential impacts of the incoming federal administration. This would be difficult anyway, given the uncertainty of potential policies intended to increase economic growth that could further stoke inflation.

The national unemployment rate in this scenario is projected to increase from 3.8% in FY/24 to 4.2% in FY/25. For FY/26, the rate increases further to 4.4%. The rate averages 4.5% throughout the remainder of the forecast.

Inflation (CPI-U) is projected to decrease from 3.3% in FY/24 to 2.1% in FY/25. However, in FY/26 and FY/27, the rate is projected to trend upward again, to 2.7%. Inflation then averages much closer to the federal government's target rate at 2.2% for the remainder of the forecast.

Wage growth is projected to decrease from 4.3% in FY/24 to 3.7% in FY/25, to 3.5% in FY/26. Wage growth averages 3.5% 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/25, the price is projected to decline more dramatically, to \$70.4, then nearly flat growth at \$71.8 in FY/26. The price averages about \$79 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.

Neither the October nor November IHS forecasts include consideration of the U.S. incoming presidential administration's policy proposals. If proposed tariffs are implemented, IHS notes future forecasts will likely show more inflation, higher interest rates, and weaker GDP growth in the near term than what is shown in the current available forecasts.

Year-to-date GRT revenues through October 2024 are tracking slightly higher than expectations, thanks in part to a \$1.3 million lump sum hold harmless distribution received earlier in the year, and also due to 6.5% growth for the month of October 2024. Cumulative growth for the year is 4.5%, or one percentage point above the forecasted growth for FY/25. Detailed revenue projections can be found in the Revenue Outlook section of the Five-Year Forecast.

Pessimistic Scenario

The pessimistic scenario is assigned a probability of 25%. In this scenario, both consumer spending and GDP growth are slower than in the baseline.

In this scenario, conflicts in the Middle East and Ukraine worsen, causing energy prices to climb well above the baseline. Capital markets struggle, leading to declining equity values and tighter lending conditions which hampers credit availability for consumers and businesses. The price of oil is expected to rise from \$80 per barrel in FY/24 to around \$89 from FY/25 through FY/27.

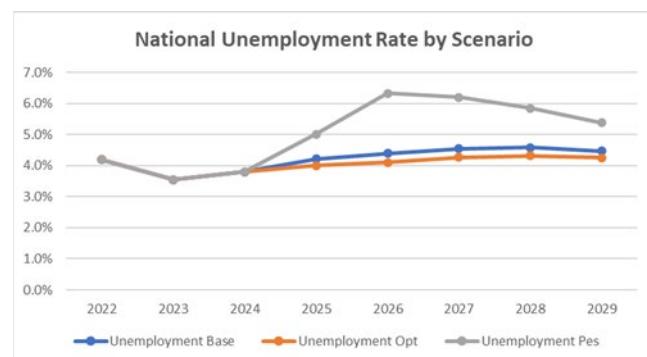
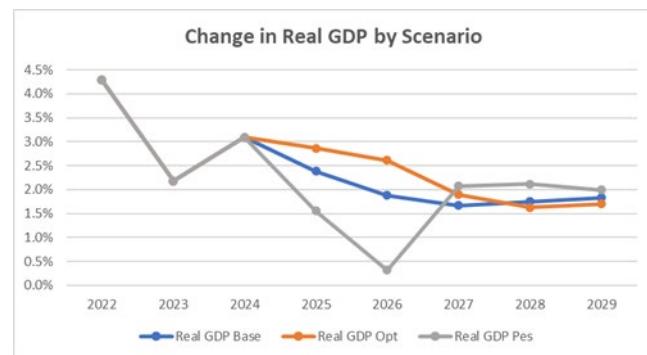
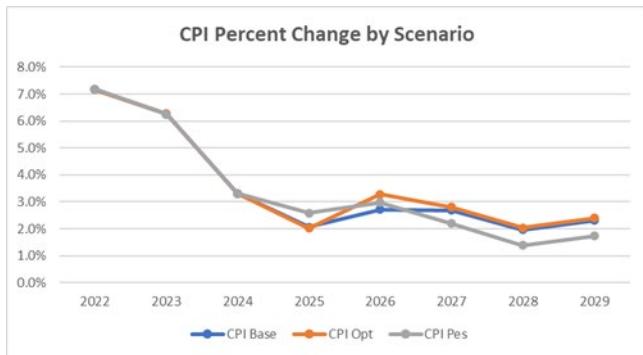
The unemployment rate spikes to 5% in FY/25 and just over 6% in FY/26 and FY/27.

Optimistic Scenario

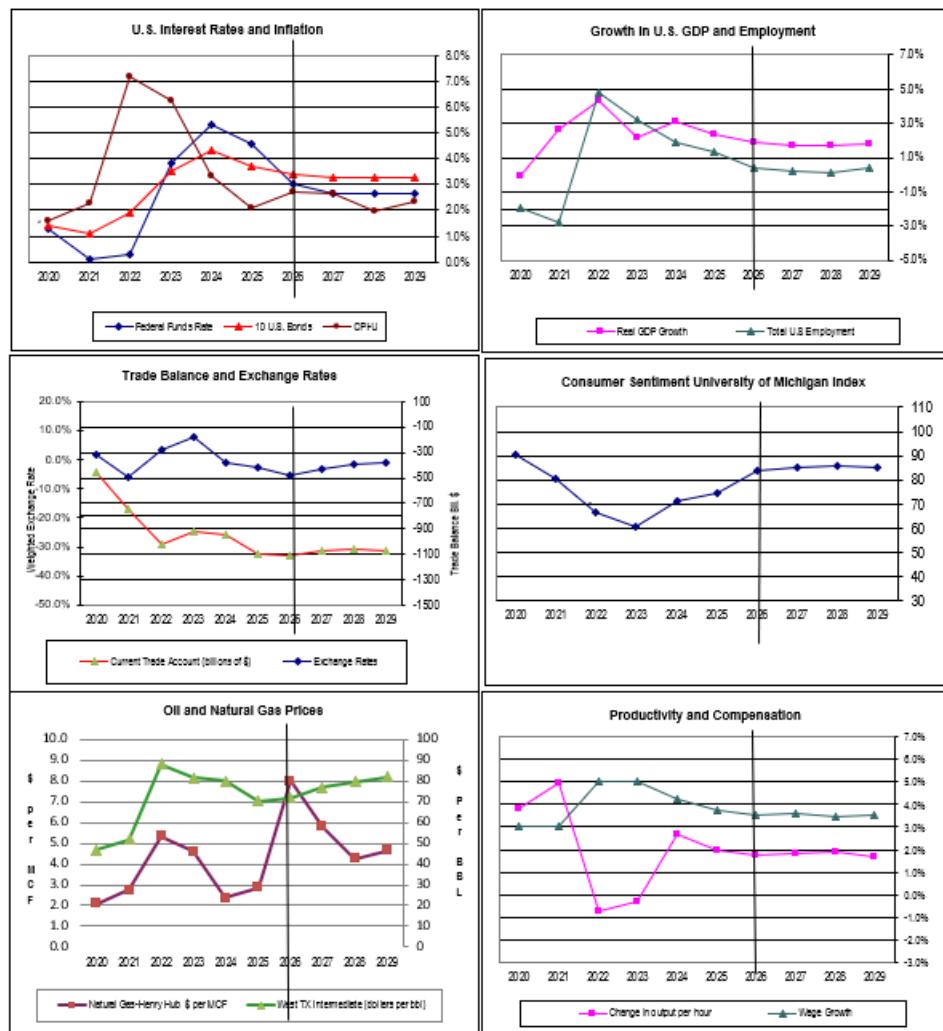
The optimistic scenario is assigned a probability of 20%. In this scenario, fighting in the Russia-Ukraine conflict and in the Middle East subsides and equity markets perform better than in the baseline. This provides for robust credit availability and increased consumer spending, with lower energy prices, increased productivity and corporate profitability.

NATIONAL ECONOMY AND ECONOMIC OUTLOOK - IHS GLOBAL INSIGHT

The unemployment rate in the optimistic scenario tracks very closely to the baseline, rising slowly through FY/27 before leveling off at about 4.3% for the remainder of the forecast.



U.S. ECONOMIC VARIABLES AND FORECAST (FISCAL YEAR)
December 2024 Baseline Forecast



ALBUQUERQUE ECONOMY AND OUTLOOK

The employment outlook for the Albuquerque economy is developed by UNM BBER. They use national forecasts from Global Insights and local metrics to develop forecasts for the state and local economy. The UNM BBER forecasting model for October 2024 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% loss of total employment.

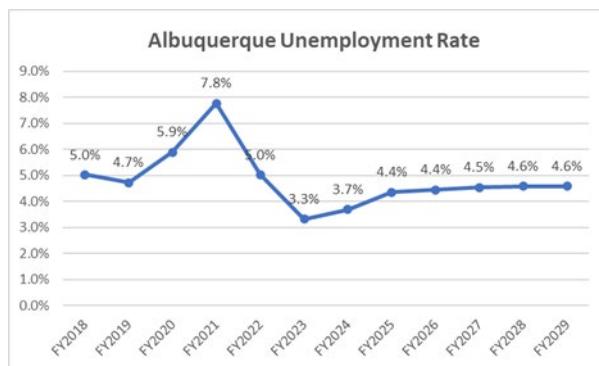
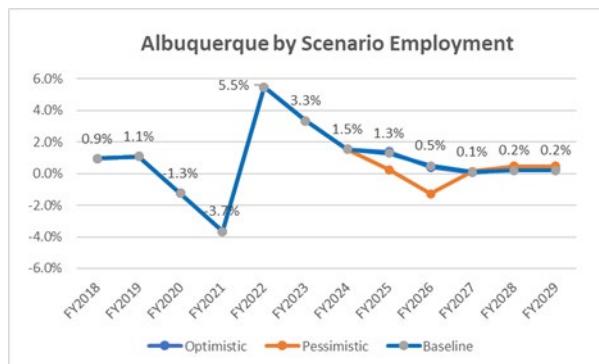
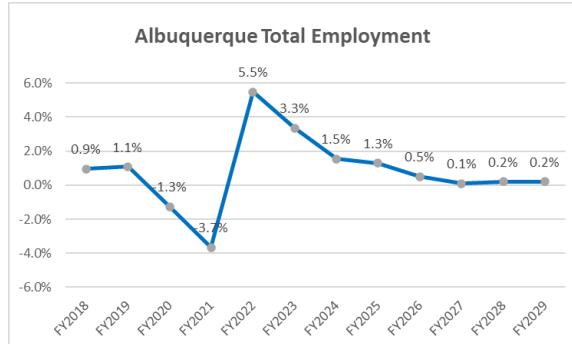
After 10 years of gains, employment in the Albuquerque Metropolitan Statistical Area (MSA) registered 380,079 jobs in FY/19, still shy of the 382,270 pre-recession peak reached in FY/08.

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 2024, BBER estimated employment in the City reached about 400,252 jobs in FY/24, or about 1.5% growth over FY/23. Growth is expected to continue, but slowing to 1.3% and 0.5% in FY/25 and FY/26, respectively.

The Albuquerque MSA unemployment rate decreased to a low of about 3.3% in FY/23; however, as the economy continues to slow, the rate is expected to gradually increase to 4.4% in FY/24 and FY/25, and then average 4.6% for the remainder of the forecast period.

Economic alternatives will be discussed in more detail elsewhere in this document. However, in the pessimistic scenario, employment growth slows to 0.2% in FY/25, and -1.3% in FY/26. It then averages 0.4% for the remainder of the forecast.



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/18 to FY/29 by major business sectors as categorized by the North American Industrial Classification System (NAICS) categories.

Retail and Wholesale Trade

This sector accounts for about 13.5% 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 rose to about 31% in the past few years.

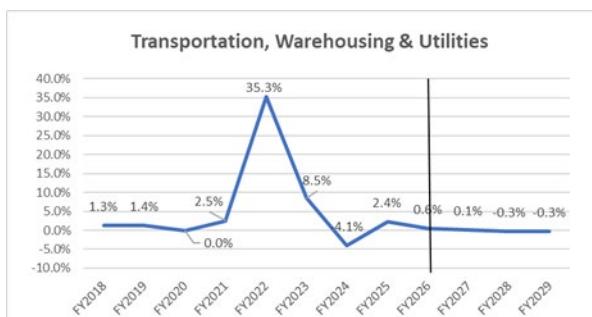
ALBUQUERQUE ECONOMY AND OUTLOOK



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. For FY/23, growth slowed less than expected to about 2.2%, but then was nearly flat in FY/24. Growth is nearly flat in FY/25 and then experiences a slight contraction for the remainder of the forecast. 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

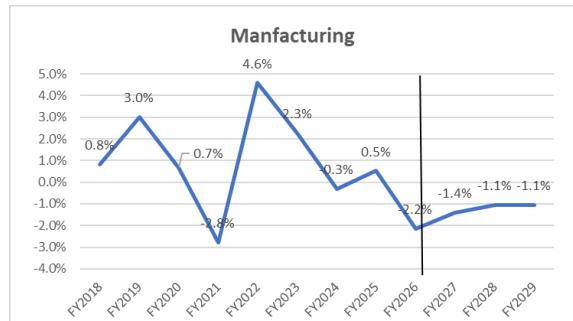
Transportation and warehousing, while important, accounts for just 3.2% of employment and 0.7% of GRT. In retrospect, the sector was impacted by COVID-19 later than other sectors. As the recovery took hold and supply chain issues occurred, this sector saw a significant increase in FY/22 with growth at an estimated 35%. 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 4.1%. For FY/25, this sector rebounds by 2.4% and then cools for the remainder of the forecast.



Manufacturing

This sector accounts for about 4.2% of employment and 2.4% 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 reflecting ongoing efforts to slow inflation and the economy.

Educational and Health Services

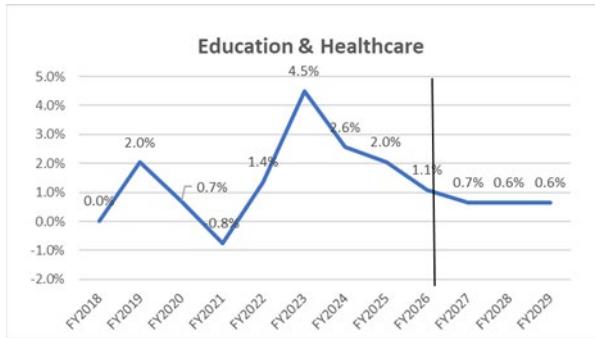
This section represents two sectors, in line with the summary of jobs generally shown in the NAICS sectors. The majority of jobs are in health services and account for 15% of total employment. Albuquerque has a major regional medical center that attracts people into the area for services. Presbyterian 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 0.5% in FY/21 as elective procedures and routine medical care were put on hold to ensure capacity to treat COVID-19 cases. However, growth continued in FY/22 and reached nearly 4% in FY/23. In this forecast, growth slows, but remains positive in FY/24 and for the remainder of the forecast.

Educational services was also impacted by the pandemic as schools struggled with decisions about remote learning and lost revenues. However, in FY/22 and FY/23, the sector rebounded by nearly 15% and 11%, respectively, as students returned to campus in larger numbers. Additionally, in early calendar year 2022, lawmakers expanded the 2-year-old Opportunity Scholarship, which was intended to cover all tuition and fees for some students.

ALBUQUERQUE ECONOMY AND OUTLOOK

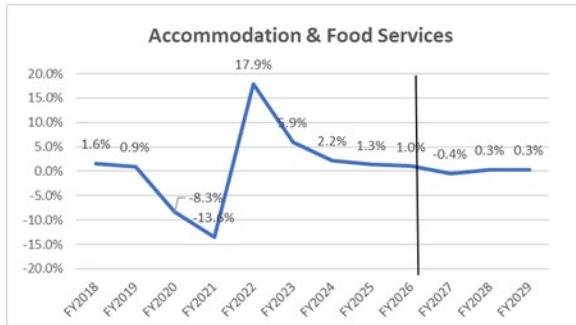
However, growth slowed dramatically in FY/24, at 1% and is expected to decline slightly in FY/25 and FY/26.



Accommodation and Food Services

This category includes eating and drinking establishments as well as hotels and other travel related facilities. It accounted for 9.9% of employment in the MSA in FY/24, which represents the first time this sector exceeded the pre-pandemic high, by about 480 jobs, and two years sooner than early projections. The sector is a major contributor to both GRT, at 10%, and Lodgers' Tax, and was a major contributor to employment growth since the 2008 recession.

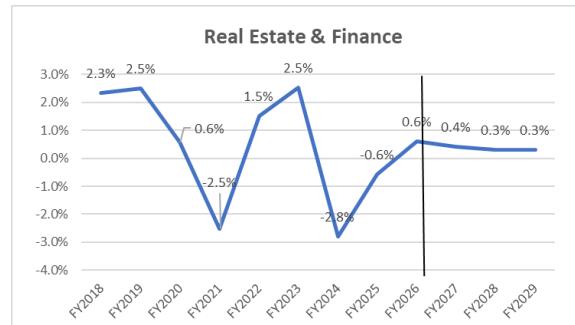
This sector was one of the most severely impacted by COVID-19, dropping from steady pre-pandemic growth to a 13.6% decline in FY/21, representing a loss of more than 8,000 jobs. However, in FY/22 the sector rebounded even more than projected at nearly 18%. Yet despite the post-pandemic progress, in FY/24 growth slowed to 2.2%, and is expected to slow further, to 1.3%, in FY/25. Growth remains flat to slightly negative for 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 4.5% 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 of 1.5% and 2.5% in FY/22 and FY/23, respectively. As projected, this sector shrunk in FY/24 and is expected to decline again slightly in FY/25. However, by FY/26, growth returns, but at an anemic pace 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 18.8% of employment in the MSA and about 23% 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 less than 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

ALBUQUERQUE ECONOMY AND OUTLOOK

pandemic; however, it did decline more than first expected, at -3.1% in FY/21, which is in stark contrast with the previous three years' 2.5% average growth. While the sector rebounded in FY/22 with 4.4% growth and has exceeded the pre-pandemic high, it is expected to gradually slow through FY/27 before leveling out for the remainder of the forecast.

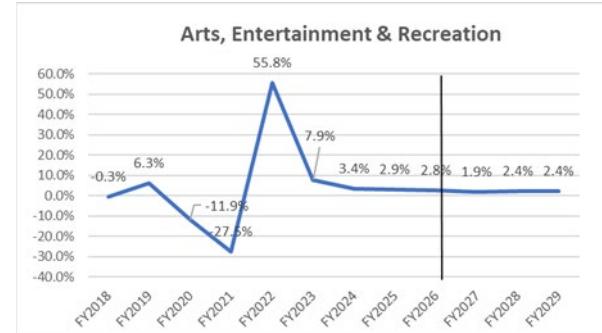
Information

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. This sector declined steadily since 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 grew an estimated 10.5% in FY/22 and 5.4% in FY/23, the sector declined again in FY/24 by 6.7%. In FY/25, the projection is for continued, but less pronounced contraction by about 0.6%, before a slight bump of 1.2% in FY/26. Unfortunately, this sector is expected to continue to struggle for the remainder of the forecast.



Arts, Entertainment and Recreation

This is a relatively small sector with 1.4% of MSA employment, a slight increase from the pre-pandemic level of 1.2%. 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%, 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%. 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 2.1% in FY/25, and then dip below 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

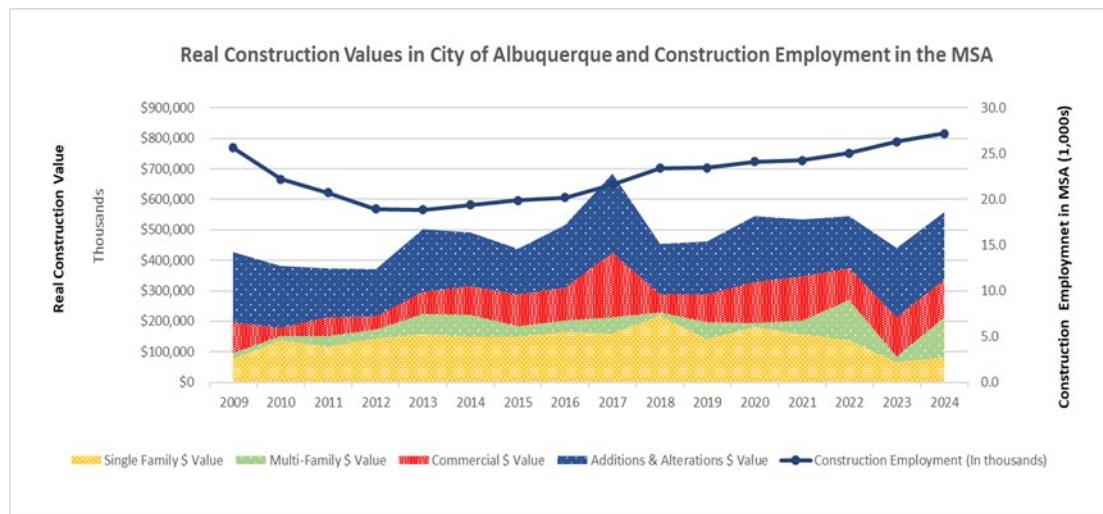
ALBUQUERQUE ECONOMY AND OUTLOOK

increased again in FY/20 and stayed steady until falling again briefly in FY/23. UNM BBER projections for total housing permits in FY/25 increase by 25.3%, or to about 1,182 units, with about 60% of those as single-family housing units. The projection declines to 18% in FY/25, with growth roughly cut in half each subsequent year through the end of the forecast. This forecast is conservative and does not include construction employment or revenue that could result if the Maxeon or other significant projects come to fruition; however, recently updated information on Maxeon shows that if it does go forward it will likely be on a more modest scale than early projections.

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 coincides 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.



Government

The government sector makes up 19.4% 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 3.7% of Albuquerque MSA employment but only about 1.9% of national 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 5,800 or about 1.4% of the total non-agricultural employment. Nationally, military is 1% of total non-agricultural employment.

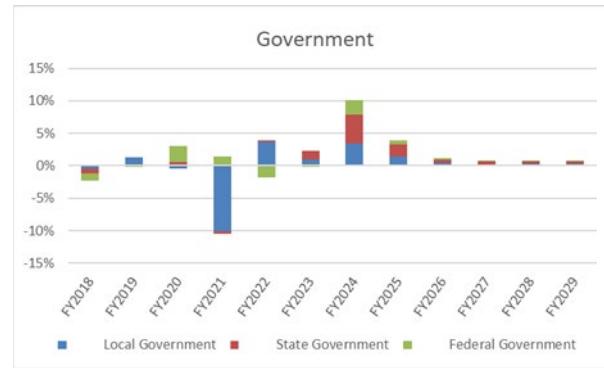
The major sources of state and local jobs are education, though the Labor Department does not keep individual counts for these jobs at the local level for Albuquerque. Local government declined in FY/14 through FY/18. It recovered slightly in FY/19, only to be impacted again with a decline of 10.1% due to the pandemic, largely

ALBUQUERQUE ECONOMY AND OUTLOOK

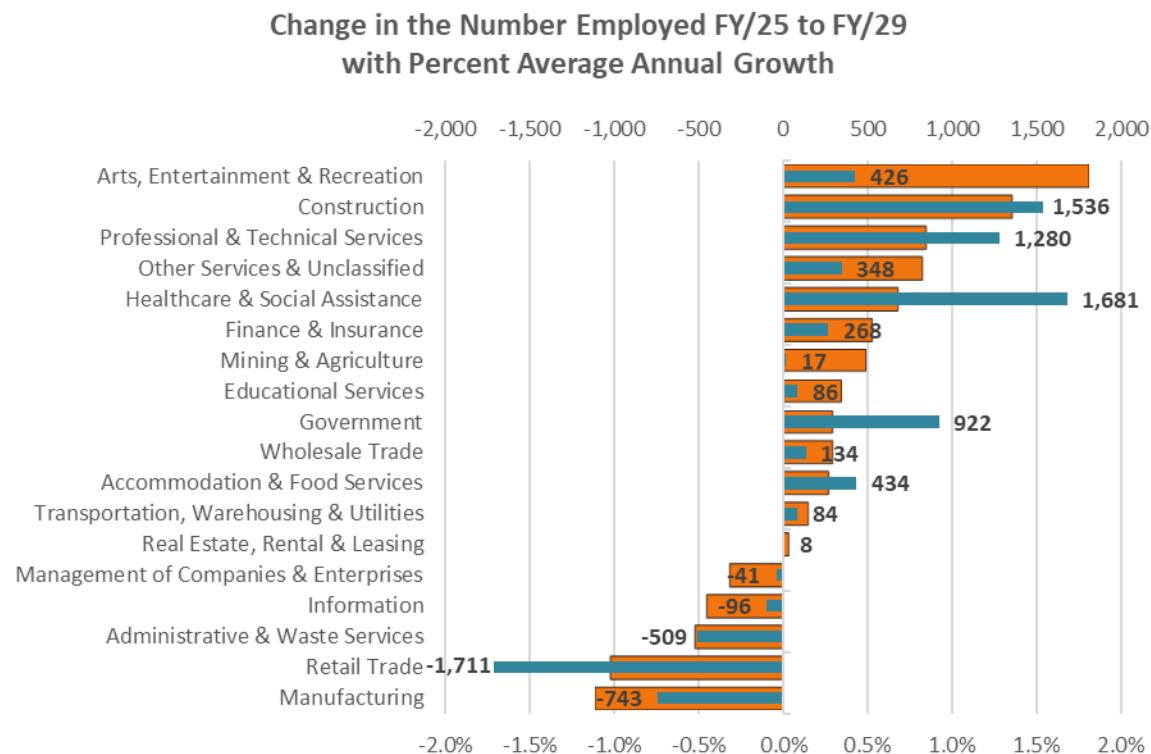
due to jobs associated with native businesses, such as casinos. Local government lost an estimated 4,272 jobs in FY/21 and isn't expected to recover all of those jobs until beyond the current forecast period.

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. Most growth was in the local sector for FY/22, while State growth provided most of the growth in FY/23.

In FY/24, all government grew at a modest rate; however, for FY/25, this drops dramatically, with virtually flat growth through the remainder of the forecast.

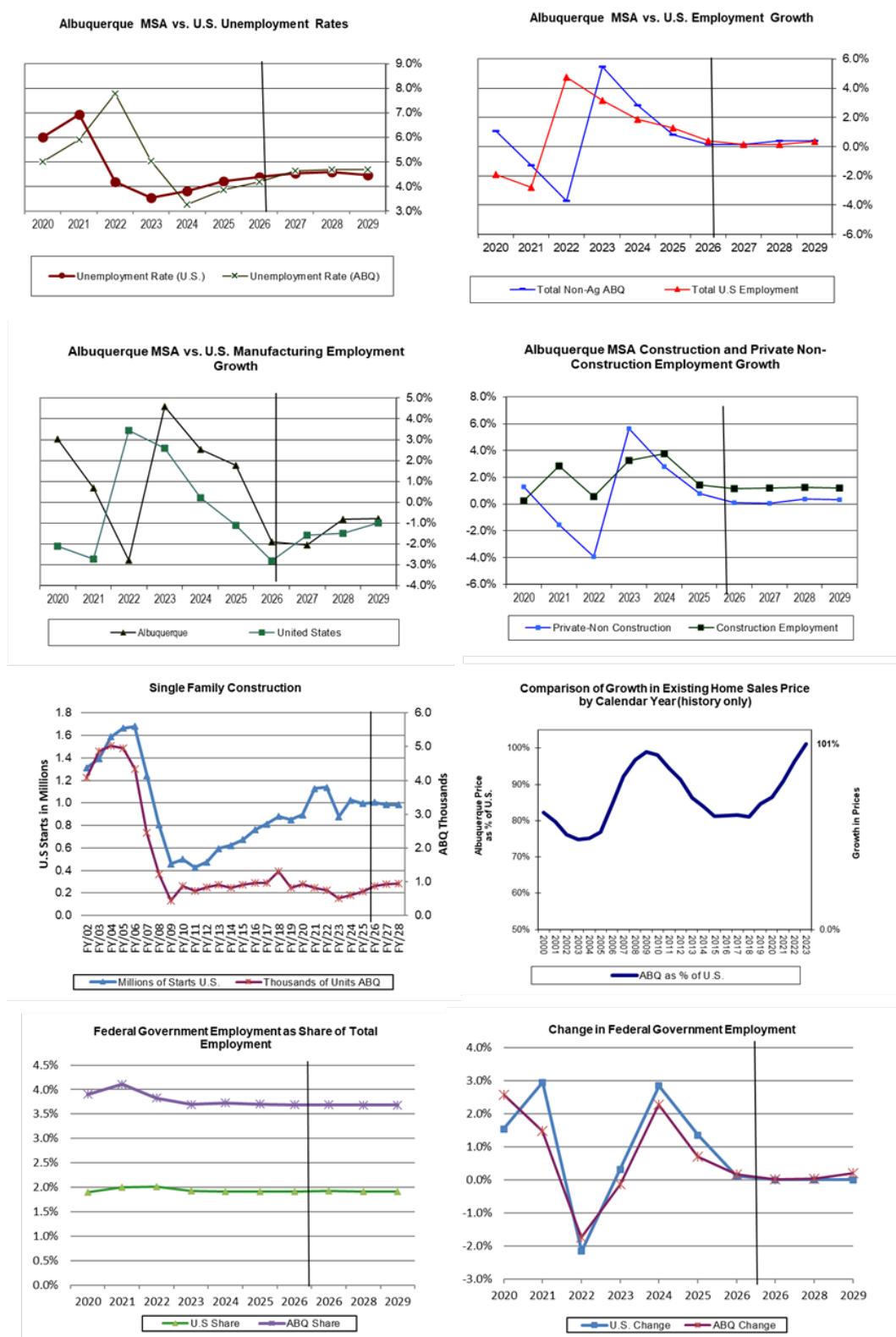


The following charts and tables present more information on the Albuquerque economy and its comparison to the U.S.



ALBUQUERQUE ECONOMY AND OUTLOOK

Albuquerque MSA and Comparisons to the U.S. - December 2024



ALBUQUERQUE ECONOMY AND OUTLOOK

Fiscal Year	Historical					Forecast				
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
National Variables										
Real GDP Growth	0.0%	2.7%	4.3%	2.2%	3.1%	2.4%	1.9%	1.7%	1.7%	1.8%
Federal Funds Rate	1.3%	0.1%	0.3%	3.8%	5.3%	4.6%	3.0%	2.6%	2.6%	2.6%
10 U.S. Bonds	1.4%	1.1%	1.9%	3.5%	4.3%	3.7%	3.4%	3.3%	3.2%	3.3%
CPI-U	1.6%	2.3%	7.2%	6.3%	3.3%	2.1%	2.7%	2.7%	2.0%	2.3%
Unemployment Rate (U.S.)	6.0%	6.9%	4.2%	3.5%	3.8%	4.2%	4.4%	4.5%	4.6%	4.5%
Total U.S Employment	-1.9%	-2.8%	4.8%	3.2%	1.9%	1.3%	0.4%	0.2%	0.1%	0.4%
Manufacturing Employment	-2.1%	-2.7%	3.5%	2.6%	0.2%	-1.1%	-2.8%	-1.6%	-1.5%	-1.0%
Consumer sentiment index--University of Michigan	90.4	80.3	66.4	60.5	71.1	74.4	84.1	85.5	86.0	85.3
Exchange Rates	1.7%	-5.9%	3.6%	8.1%	-0.9%	-2.6%	-5.3%	-3.0%	-1.6%	-0.8%
Current Trade Account (billions of \$)	(461)	(751)	(1,022)	(920)	(950)	(1,097)	(1,106)	(1,070)	(1,061)	(1,076)
Change in output per hour	3.8%	4.9%	-0.7%	-0.3%	2.7%	1.9%	1.8%	1.8%	1.9%	1.7%
West TX Intermediate (dollars per bbl)	46.7	51.8	87.8	81.5	79.9	70.4	71.8	76.7	79.3	81.9
Wage Growth	3.0%	3.0%	5.0%	5.0%	4.3%	3.7%	3.5%	3.6%	3.4%	3.5%
Natural Gas-Henry Hub \$ per MCF	2.1	2.76	5.32	4.59	2.35	2.87	7.99	5.81	4.23	4.64
Albuquerque Variables										
Employment Growth and Unemployment in Albuquerque MSA										
Total Non-Ag ABQ	1.1%	-1.3%	-3.7%	5.5%	2.8%	0.8%	0.2%	0.1%	0.4%	0.4%
Private-Non Construction	1.3%	-1.5%	-3.9%	5.6%	2.8%	0.8%	0.1%	0.1%	0.4%	0.3%
Construction Employment	0.2%	2.9%	0.6%	3.2%	3.7%	1.4%	1.2%	1.2%	1.2%	1.2%
Manufacturing	3.0%	0.7%	-2.8%	4.6%	2.5%	1.8%	-1.9%	-2.1%	-0.8%	-0.8%
Government	0.6%	0.4%	-5.0%	1.5%	0.6%	1.4%	0.3%	0.3%	0.5%	0.5%
Unemployment Rate (ABQ)	5.0%	5.9%	7.8%	5.0%	3.3%	3.9%	4.2%	4.6%	4.7%	4.7%
Growth in Personal Income	3.9%	8.5%	6.0%	7.2%	4.1%	4.1%	4.9%	4.3%	4.4%	4.4%
Construction Units Permitted in City of Albuquerque										
Single-Family Permits	1,666	935	816	741	547	974	861	906	949	993
Multi-Family Permits	827	126	791	1,570	220	479	512	521	534	548
Total Residential Permits	839	1,061	1,607	2,311	767	1,453	1,372	1,427	1,483	1,541

Sources: IHS Global Insight Oct 2024 and FOR-UNM Oct 2024 Baseline Forecasts

ALBUQUERQUE ECONOMY AND OUTLOOK

Albuquerque MSA Employment in Thousands										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Total Employment	375.3	361.6	381.4	394.2	400.3	405.4	407.4	407.9	408.7	409.5
Private Employment	298.2	288.4	307.1	319.2	322.6	326.7	328.4	328.6	329.2	329.9
Mining & Agriculture	0.7	0.8	1.0	0.9	0.8	0.8	0.9	0.9	0.9	0.9
Construction	24.1	24.3	25.0	26.3	27.2	27.8	28.3	28.7	29.3	29.3
Manufacturing	16.3	15.9	16.6	17.0	16.9	17.0	16.7	16.4	16.2	16.3
Wholesale Trade	11.3	10.7	11.0	11.5	11.5	11.5	11.5	11.5	11.6	11.6
Retail Trade	39.7	40.4	41.7	42.4	42.4	42.6	41.9	41.3	40.8	40.9
Transportation, Warehousing & Utilities	9.5	9.8	13.2	14.3	13.8	14.1	14.2	14.2	14.1	14.2
Information	5.6	4.9	5.4	5.7	5.4	5.3	5.4	5.4	5.2	5.2
Finance & Insurance	12.8	12.7	12.7	13.0	12.6	12.7	12.8	12.8	12.9	12.9
Real Estate, Rental & Leasing	5.5	5.1	5.3	5.6	5.4	5.3	5.3	5.3	5.3	5.3
Professional & Technical Services	32.9	32.9	33.7	35.3	36.9	37.6	38.1	38.4	38.8	38.8
Management of Companies & Enterprises	3.8	3.6	3.7	3.5	3.3	3.3	3.3	3.2	3.2	3.2
Administrative & Waste Services	24.7	23.2	24.8	25.0	24.7	24.8	24.9	24.6	24.2	24.3
Educational Services	5.0	4.8	5.6	6.2	6.2	6.2	6.2	6.2	6.3	6.3
Healthcare & Social Assistance	56.3	56.1	56.2	58.3	59.9	61.3	62.0	62.4	62.8	63.0
Arts, Entertainment & Recreation	4.4	3.2	5.0	5.4	5.6	5.8	5.9	6.0	6.2	6.2
Accommodation & Food Services	36.0	31.1	36.7	38.9	39.8	40.3	40.7	40.5	40.6	40.7
Other Services & Unclassified	9.4	8.8	9.3	9.9	10.2	10.5	10.6	10.7	10.8	10.8
Government	77.1	73.2	74.3	75.0	77.6	78.7	79.0	79.2	79.5	79.6
Local Government	39.7	35.7	37.0	37.3	38.6	39.2	39.3	39.4	39.5	39.6
State Government	22.8	22.7	22.7	23.1	24.1	24.5	24.7	24.8	24.9	24.9
Federal Government	14.6	14.9	14.6	14.6	14.9	15.0	15.0	15.0	15.0	15.1
Military Employment	5.8	5.8	5.6	5.6	5.7	5.7	5.7	5.7	5.7	5.7
private non-construction	274.1	264.1	282.0	292.9	295.4	298.9	300.1	299.9	300.0	300.6
Other Indicators										
Personal Income, \$Billions	43.0	46.0	49.4	51.0	53.3	56.1	58.8	61.6	64.4	64.5
Labor Force, NSA, Thousands	433.1	433.2	441.3	446.6	452.7	457.3	459.1	461.2	462.8	463.8
Total Housing Units Authorized, Thousands (City of Albuquerque)	1.1	1.6	2.3	0.7	0.9	1.2	1.4	1.5	1.6	1.6
Single-Family Housing Units, Thousands	0.9	0.8	0.7	0.5	0.6	0.7	0.9	0.9	1.0	1.0
Multi-Family Housing Units, Thousands	0.1	0.8	1.6	0.2	0.3	0.5	0.5	0.6	0.6	0.6
Unemployment Rate, NSA	5.9	7.8	5.0	3.3	3.7	4.4	4.4	4.5	4.6	4.6

Albuquerque MSA Employment Growth Rates										
	-1.3%	-3.7%	5.5%	3.3%	1.5%	1.3%	0.5%	0.1%	0.2%	0.2%
Total Employment	-1.3%	-3.7%	5.5%	3.3%	1.5%	1.3%	0.5%	0.1%	0.2%	0.2%
Private Employment	-1.7%	-3.3%	6.5%	4.0%	1.1%	1.3%	0.5%	0.1%	0.2%	0.2%
Mining & Agriculture	-3.6%	15.0%	14.2%	-1.4%	-11.3%	1.7%	0.7%	0.3%	0.7%	0.2%
Construction	2.9%	0.6%	3.2%	5.0%	3.5%	2.1%	1.8%	1.6%	1.8%	0.2%
Manufacturing	0.7%	-2.8%	4.6%	2.3%	-0.3%	0.5%	-2.2%	-1.4%	-1.1%	0.2%
Wholesale Trade	-1.6%	-5.8%	2.8%	4.5%	0.2%	-0.1%	0.0%	0.5%	0.5%	0.2%
Retail Trade	-4.0%	1.9%	3.2%	1.6%	0.1%	0.5%	-1.7%	-1.4%	-1.2%	0.2%
Transportation, Warehousing & Utilities	0.0%	2.5%	35.3%	8.5%	-4.1%	2.4%	0.6%	0.1%	-0.3%	0.2%
Information	-12.8%	-12.5%	10.5%	5.4%	-6.7%	-0.6%	1.2%	-0.3%	-2.8%	0.2%
Finance & Insurance	1.1%	-0.7%	0.4%	1.6%	-2.3%	0.0%	0.9%	0.5%	0.5%	0.2%
Real Estate, Rental & Leasing	-0.7%	-6.7%	4.2%	4.7%	-3.9%	-1.9%	0.0%	0.1%	-0.2%	0.2%
Professional & Technical Services	3.9%	-0.1%	2.6%	4.8%	4.6%	1.7%	1.4%	0.9%	0.9%	0.2%
Management of Companies & Enterprises	1.3%	-4.2%	2.5%	-5.2%	-6.6%	-1.3%	-0.4%	-0.5%	-0.6%	0.2%
Administrative & Waste Services	-2.5%	-5.8%	6.8%	0.6%	-1.1%	0.4%	0.4%	-1.3%	-1.4%	0.2%
Educational Services	-3.1%	-3.6%	15.0%	10.6%	1.0%	-0.2%	-0.1%	0.6%	0.6%	0.2%
Healthcare & Social Assistance	1.1%	-0.5%	0.2%	3.9%	2.7%	2.3%	1.2%	0.7%	0.6%	0.2%
Arts, Entertainment & Recreation	-11.9%	-27.5%	55.8%	7.9%	3.4%	2.9%	2.8%	1.9%	2.4%	0.2%
Accommodation & Food Services	-8.3%	-13.6%	17.9%	5.9%	2.2%	1.3%	1.0%	-0.4%	0.3%	0.2%
Other Services & Unclassified	-5.5%	-6.2%	5.8%	5.9%	3.2%	2.5%	1.1%	0.9%	1.1%	0.2%
Government	0.4%	-5.0%	1.5%	0.9%	3.5%	1.4%	0.4%	0.3%	0.3%	0.2%
Local Government	-0.4%	-10.1%	3.6%	0.9%	3.4%	1.4%	0.5%	0.2%	0.3%	0.2%
State Government	0.5%	-0.5%	0.3%	1.4%	4.5%	1.8%	0.5%	0.5%	0.5%	0.2%
Federal Government	2.6%	1.5%	-1.7%	-0.1%	2.3%	0.7%	0.2%	0.0%	0.0%	0.2%
Military Employment	0.8%	-0.3%	-2.9%	0.2%	1.9%	-0.1%	-0.1%	0.0%	0.0%	0.2%

Personal Income, \$Billions	9.0%	7.1%	7.2%	3.3%	4.6%	5.2%	4.8%	4.8%	4.5%	0.2%
Labor Force, NSA, Thousands	-0.4%	0.0%	1.9%	1.2%	1.4%	1.0%	0.4%	0.4%	0.4%	0.2%
Total Housing Units Authorized, Thousands (City of Albuquerque)	-36.3%	51.5%	43.8%	-68.5%	29.7%	25.3%	18.1%	8.0%	3.2%	0.2%
Single-Family Housing Units, Thousands	13.1%	-12.7%	-9.2%	-31.6%	19.7%	15.7%	25.4%	5.7%	2.6%	0.2%
Multi-Family Housing Units, Thousands	-85.0%	527.8%	98.5%	-86.0%	52.7%	42.7%	7.5%	12.0%	4.1%	0.2%

Source: FOR-UNM October 2024 Baseline Forecasts

REVENUE ANALYSIS

REVISED FY/25 AND PROPOSED FY/26 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/24, the actual audited results are reported. FY/25 includes revenues from the approved budget, the revised estimate in the Five-Year Forecast, and the estimated actual for FY/25 prepared with the proposed FY/26 budget. Considerable uncertainties to the FY/25 and FY/26 projections remain.

Revised FY/25 Revenue Estimates. The estimated actual revenue for total FY/25 General Fund is \$833.4 million, which is \$691 thousand, or .08%, above the FY/25 approved budget. Gross Receipt Tax (GRT) revenues are projected to grow slightly faster than in the original budget due to more stable economic conditions than were present when the FY/25 budget was developed. However, these conditions have been put under stress in recent weeks following federal policy uncertainties signaled by the new administration. Consequently, FY/25 GRT revenues will be closely monitored and expectations will be adjusted if necessary. Increases in GRT are countered somewhat by some decreases in other revenue categories such as property taxes and permit revenue. In the case of permit revenue, the FY/25 amount is reduced \$4 million from the original budget due in part to lower expectations based on FY/24 actuals; however, \$1.5 million of the reduction is because fee increases City Council approved in the FY/25 budget were subsequently disapproved by the Council in the enabling ordinance O-24-60 that came later.

Non-recurring GRT revenue in FY/25 is \$4.2 million, which is the estimate for the phase out of food and medical hold harmless payments that will not be received in FY/26.

The following section on the FY/26 proposed budget includes some detail on FY/25.

Revenue Estimates for the Proposed FY/26. Total FY/26 revenues are estimated to be \$870.3 million, which is 4.4%, of \$36.9 million, above the FY/25 estimated actual. Non-recurring revenue reflecting continued loss of hold-harmless distributions is approximately \$4.4 million, as the share to municipalities decreases to 28% in FY/26.

Gross Receipts Tax Revenues. For the first seven months of FY/25, base GRT growth, as measured by the State shared revenue, showed gains of 2.3% cumulative growth. This growth is trending slightly higher than the 2.1% growth assumed in the approved FY/25 budget, but lower than the 4% growth assumed in the current FY/25 estimated actual.

For FY/26, base GRT as measured by the State shared 1.225% is expected to increase by 2.9% over the estimated actual for FY/25. 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 2025. Since January, there have been a number of potentially negative federal policy impacts such as tariffs, cuts to federal jobs and 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 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/25 revenues were decreased by 0.6%, or about \$671 thousand, from the approved budget. In tax year 2024, the Bernalillo County Assessor reported taxable values for residential and non-residential properties increased 5.5% and 5.7%, respectively. However, for the 2024 tax year, the State imposed yield control by lowering the City's effective mill rate to keep in compliance with State statutes which restrict property tax revenues from increasing too rapidly. As of the second quarter estimate, year-to-date revenues at the County were tracking close to the City estimate of about 4% growth for the year. The City will continue monitoring these revenues closely to assess the potential negative impacts of yield control.

For FY/26, the expectation is for continued efforts at the County to address valuation discrepancies; however, the projection is for slower growth at

about 3%. Additionally, 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. Preliminary State analysis indicates that if local governments have sufficient unused mill taxing authority, then most of the cost to local governments will be offset by raising the effective mill rate, shifting some of the tax burden to non-veteran home owners. The City will be monitoring revenues closely given the level of uncertainty regarding the impact of these constitutional amendments.

Franchise Taxes. FY/25 franchise tax revenues were reduced \$2.1 million, or about 6.1%, from the budget based on year-to-date revenues and FY/24 actuals, which finished below 4.4% below the previous year. The electricity and gas franchises were adjusted down \$1.4 million and \$1.7 million, respectively, while the water franchise was adjusted about \$1.1 million upward, reflecting the Water Authority's reported a 12% rate increase which should impact revenues in FY/25.

For FY/26, growth is expected at about 3.1% over FY/25 estimated actuals. The New Mexico Public Regulation Commission is considering a rate increase requested by PNM, which has proposed increasing rates in two phases to mitigate customer impact. The proposed increase is projected to raise the average residential bill \$11.12 per month in mid-2025 and \$12.48 per month in January 2026. Natural gas prices are projected to increase in FY/26; however, the forecasted revenue is still conservative, at 3.5%.

Payments-In-Lieu-Of-Taxes (PILOT). PILOT for FY/25 is generally left flat with the approved budget. FY/26 is decreased slightly by \$7 thousand from the estimated actual.

Building Permits. Valuations of permits issued by the City's Planning Department ended FY/24 31% above FY/23, with single and multi-family permits 29% and 666% above the previous year, respectively. The number of new multi-family permits were 69 compared with 5 in FY/23. Commercial permits ended 3% below FY/23. For FY/26, year-to-date permit valuations as of February 2024 are about 13.4% below the same time last year.

For FY/24, total building permit revenue, which also includes plumbing, mechanical and electrical permits, ended \$773 thousand, or about 8.1% below FY/23. For FY/25, building permit revenues are reduced 17.2%, or about \$2.1 million, from

the approved budget due to lower year-to-date actuals.

For FY/26, the estimate for building permit revenue is increased about \$1.4 million. 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/24 ended 1%, or about \$52 thousand below FY/23.

FY/25 revenues were adjusted about \$4 million below the approved budget, in part to be more in line with FY/24 actual revenues. However, about \$1.5 million of the reduction is because a change to the fee structure that was approved in the original budget was subsequently disapproved by City Council in the enabling legislation.

For FY/26, revenues are projected to increase about 11.4%, or about \$584 thousand over FY/25. This increase is partly related to an update to trade service fees, implemented in the second half of FY/25, which will impact FY/26 for the full year.

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/26, other intergovernmental revenue increases by about \$443 thousand.

Charges for Services. Charges for services include fees charged for entry into City venues and services provided to citizens and other entities. FY/24 revenues ended about 1%, or \$259 thousand, over the previous year.

FY/25 revenues are budgeted at just 0.2% growth, reflecting lower consumer demand as the economy cools, and absent any notable population growth. This is despite some modest BioPark, golf, and aquatic fee increases that were implemented in FY/25. Year-to-date revenues in this category as of February show a decline of 3.7%. The busier summer season is approaching which could improve growth; nevertheless, these revenues will need to be watched closely.

For FY/26, revenues are expected to increase an estimated 1.6%, or \$451 thousand. About half of this is due to a modest \$1 increase to in-State BioPark fees in the proposed budget for adults, children and seniors. This is the first update to the in-State fees since 2017, despite significant increases in costs in recent years. In FY/25, out-of-State BioPark fees for adults, children and seniors increased by \$5.

Internal Service Charges. These revenues are primarily for office services charges and engineering inspections. For FY/24, revenues increased just under \$3 thousand, or about 1.8% from the previous year. For FY/25, revenues are estimated at \$155 thousand, or about 8% above FY/24 due to slightly higher year-to-date actuals. For FY/26, the projection is flat with FY/25.

IDOH. Indirect overhead for FY/24 decreased about \$613 thousand, or about 3.2%. For FY/25, revenue was left at the budgeted amount. For FY/26, revenue increases a projected \$13 million due to an adjustment in rates to better capture actual IDOH costs, which have increased in recent years.

CIP-Funded Positions. For FY/24, this revenue, which is dependent on actual construction demand during the year, decreased by \$68 thousand, or about 0.8%. For FY/25, the estimate is flat with the approved budget. For FY/26, this revenue is projected to increase 3.5%, or \$487 thousand.

Interest Earnings. Investment earnings for FY/24 finished the year at \$2 million, or 111% over the previous year. These revenues are highly dependent on market conditions and fund balances, both of which were still favorable in FY/24. FY/25 revenue is projected to be just under \$2 million, or 48.4%, lower than the previous year. However, year-to-date revenues are tracking even less than the projection, and will be carefully monitored for a possible adjustment downward at the third quarter. For FY/26, the projection is currently flat with the FY/25 projection, at just under \$2 million.

Other Miscellaneous Revenues. This category includes fines, rental of City property and other miscellaneous revenues. For FY/24, revenue increased by 93%, or about \$6.1 million. The majority of the additional revenue was the result of two accounting adjustments that took place at the end of the year. The first was a \$2.3 million U.S. federal grant that was required to be recognized in the General Fund for FY/24. The second was for \$1.7 million in bond and lease proceeds also required to be recognized in FY/24. Both of these revenues are expected to be non-recurring, consequently, revenues for FY/25 are decreased 43.6% from the previous year. For FY/26, these are reduced another 12%, or about \$869 thousand.

Transfers from Other Funds. These transfers include internal service payments. In FY/24, these revenues finished 28.3%, or \$1.1 million, below FY/23. The decline was largely due to an accounting adjustment in FY/23 that closed Fund 715, the Supplies Inventory Management Fund, which increased revenue for FY/23. For FY/25, revenues are left flat with the budget and which includes a \$2.5 million transfer to the City from Aviation for City services provided such as Fire, Police and ambulance. For FY/26, revenues are increased 5.4%, or about \$289 thousand, part of which is due to a \$200 thousand transfer from Fund 705 to the City Clerk in support of IPRA requests.

General Fund Revenue Changes
(\$000's)

	FY24	% Chg	FY25	% Chg	FY26	% Chg
	Audited	Previous	Estimated	Previous	Proposed	Previous
	Actual	Year	Actual	Year	Budget	Year
Gross Receipts Tax	115,746	9.5%	119,690	3.4%	122,470	2.3%
GRT-Pen And Int	2,178	64.4%	2,060	-5.4%	2,118	2.8%
GRT-InfraStructure	14,340	9.5%	14,828	3.4%	15,173	2.3%
GRT-Public Safety	57,873	9.5%	60,126	3.9%	61,792	2.8%
GRT - Hold Harmless .375%	80,988	10.1%	85,046	5.0%	88,268	3.8%
State-GRT 1.225%	279,539	9.5%	290,727	4.0%	299,076	2.9%
GRT-State-P&I	1,901	58.4%	1,799	-5.4%	1,848	2.7%
CMP	8,340	-10.9%	8,536	2.4%	8,692	1.8%
ITG	64	-28.4%	65	2.4%	66	1.8%
Cannabis	1,917	548.6%	0	-100.0%	0	N/A ¹
Total GRT	562,887	9.7%	582,879	3.6%	599,503	2.9%
Property Tax	104,259	10.9%	108,429	4.0%	111,682	3.0%
Franchise Tax-Telephone	771	-24.5%	767	-0.5%	763	-0.5%
Franchise Tax-Electric	14,043	-2.2%	14,253	1.5%	15,108	6.0%
Franchise Tax-Gas	4,536	-19.6%	4,672	3.0%	4,836	3.5%
Franchise Tax-Cable TV ABQ	3,567	-14.1%	3,567	0.0%	3,574	0.2%
Franchise Tax - Water Auth	8,498	-2.7%	8,838	4.0%	8,838	0.0%
Franchise Tax-Telecom	455	-2.7%	454	-0.2%	453	-0.2%
Total Franchise	31,870	-7.3%	32,551	2.1%	33,572	3.1%
Other Intergovernmental Assistance	4,316	-4.5%	4,090	-5.2%	4,533	10.8%
Building Permit Revenue	8,777	-10.6%	10,290	17.2%	11,730	14.0%
Permit Revenue	5,028	20.7%	5,129	2.0%	5,712	11.4%
Service Charges	28,548	-2.1%	28,597	0.2%	29,048	1.6%
Fines & Penalties	99	-76.0%	99	-0.1%	99	0.0%
Earnings on Investments	3,807	-137.1%	1,964	-48.4%	2,023	3.0%
Miscellaneous	12,756	-29.6%	7,200	-43.6%	6,331	-12.1%
Transfers From Other Funds	2,854	10.9%	5,348	87.4%	5,637	5.4%
Payments In Lieu of Taxes	2,507	4.7%	2,510	0.2%	2,503	-0.3%
IDOH	18,455	2.9%	30,313	64.3%	43,457	43.4%
Services Charges-Internal	144	-9.1%	155	7.9%	155	0.0%
Transfers For CIP Positions	8,213	-17.2%	13,829	68.4%	14,317	3.5%
TOTAL REVENUE	794,517	8.8%	833,384	4.9%	870,303	4.4%
NON-RECURRING	4,112	-73.1%	4,207	2.3%	4,362	3.7%
RECURRING REVENUE	790,405	10.6%	829,177	4.9%	865,941	4.4%

General Fund Revenue Estimates
(\$000's)

	FY24	FY25	FY25	FY25	FY26	FY25 % Chg
	Audited Actual	Approved Budget	Five-Year Forecast	Estimated Actual	Proposed Budget	Approved vs. Est.
Gross Receipts Tax	115,746	116,901	119,278	119,690	122,470	2.4%
GRT-Pen And Int	2,178	1,651	2,053	2,060	2,118	24.8%
GRT-InfraStructure	14,340	14,494	14,777	14,828	15,173	2.3%
GRT-Public Safety	57,873	58,967	59,919	60,126	61,792	2.0%
GRT - Hold Harmless .375%	80,988	84,829	84,758	85,046	88,268	0.3%
State-GRT 1.225%	279,539	285,445	289,731	290,727	299,076	1.9%
GRT-State--P&I	1,901	1,435	1,792	1,799	1,848	25.4%
CMP	8,340	9,484	8,506	8,536	8,692	-10.0%
ITG	64	76	65	65	66	-14.7%
Cannabis	1,917	0	0	0	0	N/A
Total GRT	562,887	573,282	580,879	582,879	599,503	1.7%
Property Tax	104,259	109,100	108,429	108,429	111,682	-0.6%
Franchise Tax-Telephone	771	751	767	767	763	2.1%
Franchise Tax-Electric	14,043	15,638	14,253	14,253	15,108	-8.9%
Franchise Tax-Gas	4,536	6,383	4,672	4,672	4,836	-26.8%
Franchise Tax-Cable TV ABQ	3,567	3,678	3,567	3,567	3,574	-3.0%
Franchise Tax - Water Auth	8,498	7,756	8,838	8,838	8,838	14.0%
Franchise Tax-Telecom	455	471	454	454	453	-3.6%
Total Franchise	31,870	34,677	32,551	32,551	33,572	-6.1%
Other Intergovernmental Assistance	4,316	4,826	4,090	4,090	4,533	-15.3%
Building Permit Revenue	8,777	12,415	10,290	10,290	11,730	-17.1%
Permit Revenue	5,028	9,175	5,129	5,129	5,712	-44.1%
Service Charges	28,548	28,597	28,597	28,597	29,048	0.0%
Fines & Penalties	99	95	99	99	99	4.7%
Earnings on Investments	3,807	1,964	1,964	1,964	2,023	0.0%
Miscellaneous	12,756	6,405	7,200	7,200	6,331	12.4%
Transfers From Other Funds	2,854	5,348	5,348	5,348	5,637	0.0%
Payments In Lieu of Taxes	2,507	2,510	2,510	2,510	2,503	0.0%
IDOH	18,455	30,313	30,313	30,313	43,457	0.0%
Services Charges-Internal	144	155	155	155	155	0.0%
Transfers For CIP Positions	8,213	13,829	13,829	13,829	14,317	0.0%
TOTAL REVENUE	794,517	832,693	831,384	833,384	870,303	0.1%
NON-RECURRING	4,112	4,205	4,207	4,207	4,362	0.0%
RECURRING REVENUE	790,405	828,488	827,177	829,177	865,941	0.1%

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 and adoption events at various offsite locations.

MISSION

The City of Albuquerque Animal Welfare Department's mission is 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 2026 HIGHLIGHTS

The FY/26 proposed General Fund budget for Animal Welfare totals \$16.5 million, a decrease of \$106 thousand, or 0.6%, from the FY/25 original budget.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
1000001-AW-Animal Care Ctr	16,139	16,653	16,633	16,633	16,526	(127)
1000005-AW-Animal HEART	0	0	20	20	21	21
Total 110 - General Fund	16,139	16,653	16,653	16,653	16,547	(106)
<u>265 - Operating Grants Fund</u>						
1000010-Project Program (265) - Animal Welfare	283	0	0	0	0	0
Total 265 - Operating Grants Fund	283	0	0	0	0	0
TOTAL APPROPRIATIONS	16,423	16,653	16,653	16,653	16,547	(106)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	16,423	16,653	16,653	16,653	16,547	(106)
TOTAL FULL-TIME POSITIONS	158	158	158	158	158	0

In FY/26 proposed budget includes \$221 thousand for a COLA, subject to negotiations for positions associated with a union; \$57 thousand for the employer's share of the State mandated 0.5% PERA increase; \$29 thousand for medical; and a \$9 thousand increase for basic life (BLIF); and a decrease of \$11 thousand for group life. The proposed budget also applies an additional \$622 thousand in projected savings for FY/26.

Internal service allocations associated with telephone decrease \$39 thousand, network increases \$100 thousand, and fleet maintenance and fuel increase \$13 thousand. The department's workers compensation and tort risk assessments decrease by \$90 thousand.

Non-recurring funding of \$600 thousand is carried over from FY/25 to continue supporting the preventative Pet Care Clinic and the Street Cat Hub.

The Animal Welfare Department total full-time position count is 158 for FY/26.

ANIMAL WELFARE

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
Dog Adoptions	5,282	5,562	N/A	N/A	N/A
Cat Adoptions	4,814	4,783	N/A	N/A	N/A
Lost pets are returned to their homes	0	0	N/A	N/A	N/A

NEW PERFORMANCE MEASURES STARTING IN FY25

CORE SERVICES

The Animal Welfare Department's core services align with the following outcome categories:

- Caregiving
- Awareness
- Resources
- Enforcement
- Service Excellence

Beginning in FY25, the Animal Welfare Department discontinued their previous suite of performance measures and replaced them with a new collection of metrics presented in the tables below.

Caregiving

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Disease prevention: Proactive shelter health protocol	% of companion animals vaccinated upon intake	NEW	NEW	1%	83%	80%
Shelter animals stay medically healthy	% of animals that get sick while in shelter	NEW	NEW	<10%	4.70%	<5%
Shelter animals stay behaviorally healthy	% of animals that are euthanized for behavior reasons as measured against live intake	NEW	NEW	<5%	2.80%	<5%

Awareness

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
AWD is engaged with the community	Number of outreach and adoption events	NEW	NEW	35	54	40
The community is engaged with AWD	Number of active shelter and foster volunteers	NEW	NEW	535	515	550
Community helps provide resources	Dollar amount of monetary donations made at the shelters	NEW	NEW	\$30K	\$22K	\$35K

Resources

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Community members have access to resources	# Active partners who provide resources to community members and their pets	NEW	NEW	80	97	85
	We Care Community Pet Services provided to community members' pets	NEW	NEW	10,750	3,571	10,750
	Number of doghouses provided	NEW	NEW	150	51	175
	Number of spay/neuter surgeries provided to privately owned pets	NEW	NEW	3,000	1,404	3,000
	Free identification tags provided to privately owned pets	NEW	NEW	5,500	2,530	5,750
	Number of straw bales distributed to the public	NEW	NEW	85	28	90

ANIMAL WELFARE

Enforcement

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Community members comply with the HEART Ordinance	Number of impounded animals that arrive microchipped	NEW	NEW	>45%	57%	>25%
	Number of impounded animals that arrive spay/neutered	NEW	NEW	>35%	52%	>25%
AWD responds to animal calls in a timely manner	Average field response time- level 1 calls only	NEW	NEW	<25 Min	<12 Min	<20 Min

Service Excellence

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
AWD provides excellent care to community members (animal & human)	Number of staff training hours	NEW	NEW	700	364	700
	Percent of customers satisfied (QR code/survey)	NEW	NEW	>55%	83%	>85%

DISCONTINUED PERFORMANCE MEASURES

The Animal Welfare Department's previous suite of performance measures (below) was discontinued beginning in FY25.

Build and Support the Connection Between Pets and People

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Pets find their homes	Total adoptions	10,521	10,627	Discont.	Discont.	Discont.
Pets stay in their homes	% Microchipped/tagged animal intake at shelter to registered animals	0%	0%	Discont.	Discont.	Discont.
Lost pets are returned to their homes	Total animals reunited with owners	1,915	1,965	Discont.	Discont.	Discont.

Support the Health and Wellness of our Community's Pets

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Animals in our shelter are healthy both mentally and physically	Total animal intake at shelters	22,615	23,645	Discont.	Discont.	Discont.
	Dog intake at shelters	11,042	11,985	Discont.	Discont.	Discont.
	Cat intake at shelters	10,165	10,334	Discont.	Discont.	Discont.
	Total animal intake at shelters needing medical care	Not Reported	Not Reported	Discont.	Discont.	Discont.
Pets in our community are healthy both mentally and physically	Total live exits	14,170	14,337	Discont.	Discont.	Discont.
	Live Release Rate (LRR) (Live exits / All outcomes)	88%	84%	Discont.	Discont.	Discont.
	Total euthanasia	2,128	2,188	Discont.	Discont.	Discont.
	Euthanasia rate (Total Euthanasia / Intake)	9%	9%	Discont.	Discont.	Discont.
	Save Rate (Total Intake - Euthanasia - Died in Care / Intake)	85%	84%	Discont.	Discont.	Discont.
	# of animals that died or were lost in shelter/care	357	195	Discont.	Discont.	Discont.
A home for every adoptable pet	Total fostered animals placed in homes	2,007	1,601	Discont.	Discont.	Discont.
	% of animal adoptions surrendered to shelter	0%	0%	Discont.	Discont.	Discont.
Pet health programs are accessible	Animals spayed or neutered outside of adoption	2,866	2,633	Discont.	Discont.	Discont.
	Animals seen through "We Care" Community Pet Services Unit	301	0	Discont.	Discont.	Discont.
	Spay & Neuter Vouchers	0	0	Discont.	Discont.	Discont.
	Preventative Clinic vaccinations and microchips	7,639	5,697	Discont.	Discont.	Discont.
	Mobile Unit vaccination and microchips	0	0	Discont.	Discont.	Discont.

ANIMAL WELFARE

Keep People and Pets Safe

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Owners are held accountable for pet wellbeing	Reports of animal cruelty	2,011	871	Discont.	Discont.	Discont.
	Animals removed due to cruelty/neglect	0	29	Discont.	Discont.	Discont.
Pet owners are more responsible	Owners are held accountable for pet wellbeing (Citations)	751	695	Discont.	Discont.	Discont.
Officers respond quickly	Average response time	30 Min	18 Min	Discont.	Discont.	Discont.
Adequate resources for proper response	Access to basic resources is equitable (Dog Houses)	150	187	Discont.	Discont.	Discont.

Strengthen Community Engagement and Access to Information

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
High level of community partnership	Pet owners who received support from surrender counselors	3,915	3,744	Discont.	Discont.	Discont.
	Pet owners successful in avoiding surrender of the pet	252	107	Discont.	Discont.	Discont.
	Resource donations from community	\$23,699	\$25,842	Discont.	Discont.	Discont.
Positive community perception	# of calls for services (Animal Protection Services)	26,695	22,739	Discont.	Discont.	Discont.

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 and the South Broadway Cultural Center providing stages for the interaction of performers, artists, and audiences.

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

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

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 2026 Highlights

General Fund – 110

The FY/26 proposed General Fund budget for the Department of Arts and Culture totals \$52.8 million, a \$416 thousand, or 0.8%, decrease from the FY/25 original budget.

Adjustments to the personnel category include \$650 thousand for a COLA, subject to negotiations for positions associated with a union; \$153 thousand for a State-mandated 0.5% increase to the employer contribution for PERA; and \$76 thousand for a 2% medical premium increase. The budget also includes reductions of \$185 thousand to inactivate two full-time positions currently

vacant; \$9 thousand for life insurance premiums; and an additional \$2 million in projected savings.

Technical adjustments for operating costs and internal services allocations include \$318 thousand for IT network expenses and \$4 thousand for fleet maintenance and fuel, as well as reductions of \$301 thousand for risk insurance assessments and \$129 thousand for telephone.

The BioPark continues to experience considerable rising costs in essential dietary and pharmaceutical expenditures for animals at the zoo and the aquarium. The FY/26 proposed budget includes an increase of \$275 thousand in operations to support the rising cost.

The budget proposal maintains several cost-neutral reallocations of funding to the personnel category from the operating category to accommodate FY/25 mid-year position creations and reclassifications going forward. This includes \$104 thousand for the creation of a Route 66 Center Manager position as well as \$28 thousand for the net cost increase of four position reclassifications. In addition, the proposed budget reallocates \$93 thousand from the Department of Arts and Culture to the General Services Department for operations of the Albuquerque Rail Yards.

The recommended budget carries forward the majority of non-recurring funding at \$2.8 million for FY/26.

The Department's organizational structure contains 413 full time positions for FY/26, a reduction of one from the prior year.

Culture and Recreation 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

The Department will receive \$118 thousand through the State Grant-in-Aid program for the public libraries.

ARTS AND CULTURE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
2300001-CS-Strategic Support	2,398	2,470	2,470	2,358	2,044	(426)
2300002-CS-Community Events	4,636	5,777	5,837	5,950	4,852	(925)
2300003-CS-Museum	4,589	4,188	4,188	4,268	4,368	180
2300004-CS-Public Library	16,957	16,590	16,590	16,249	16,541	(49)
2300006-CS-Biological Park	18,903	17,986	17,986	18,164	18,568	582
2300007-CS-CIP Bio Park	220	625	625	625	653	28
2300008-CS-Explora	1,789	1,792	1,792	1,792	1,789	(3)
2300009-CS-BioPark Projects	2	0	0	0	0	0
2300010-CS-Museum-Balloon	1,810	1,785	1,785	1,824	2,093	308
2300011-CS-Public Arts Urban Enhancement	801	844	844	885	773	(71)
2300012-CS-CABQ Media	1,250	1,174	1,174	1,176	1,134	(40)
Total 110 - General Fund	53,355	53,231	53,291	53,291	52,815	(416)
225 - Cultural And Recreational Proj Fund						
2300020-Project Program (225) - Cultural Svcs	29	330	330	330	330	0
Total 225 - Cultural And Recreational Proj Fund	29	330	330	330	330	0
235 - Albuquerque Bio Park Fund						
2300021-Project Program (235) - Cultural Svcs	2,369	2,400	2,400	2,400	2,500	100
Total 235 - Albuquerque Bio Park Fund	2,369	2,400	2,400	2,400	2,500	100
265 - Operating Grants Fund						
2300022-Project Program (265) - Cultural Svcs	178	251	251	251	118	(133)
Total 265 - Operating Grants Fund	178	251	251	251	118	(133)
TOTAL APPROPRIATIONS	55,931	56,212	56,272	56,272	55,763	(449)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	55,931	56,212	56,272	56,272	55,763	(449)
TOTAL FULL-TIME POSITIONS	411	414	414	415	413	(1)

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Project Revenues	202	330	330	330	330	0
TOTAL REVENUES	202	330	330	330	330	0
BEGINNING FUND BALANCE	384	557	557	557	557	0

ARTS AND CULTURE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
TOTAL RESOURCES	586	887	887	887	887	0
APPROPRIATIONS						
Project Appropriations	29	330	330	330	330	0
TOTAL APPROPRIATIONS	29	330	330	330	330	0
FUND BALANCE PER ACFR	557	557	557	557	557	0
ADJUSTMENTS TO FUND BALANCE	(9)	0	0	(9)	(9)	(9)
AVAILABLE FUND BALANCE	548	557	557	548	548	(9)

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Project Revenues	3,048	2,500	2,500	2,500	2,500	0
TOTAL REVENUES	3,048	2,500	2,500	2,500	2,500	0
BEGINNING FUND BALANCE	381	1,060	1,060	1,060	1,160	100
TOTAL RESOURCES	3,429	3,560	3,560	3,560	3,660	100
APPROPRIATIONS						
BioPark Projects	2,369	2,400	2,400	2,400	2,500	100
TOTAL APPROPRIATIONS	2,369	2,400	2,400	2,400	2,500	100
FUND BALANCE PER ACFR	1,060	1,160	1,160	1,160	1,160	0
ADJUSTMENTS TO FUND BALANCE	(9)	0	0	(9)	(9)	(9)
AVAILABLE FUND BALANCE	1,051	1,160	1,160	1,151	1,151	(9)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25	Mid-Year FY/25	Target FY/26
# of City-owned arts & cultural properties	36	36	36	38	39
# of public boards and commissions	8	8	8	9	9
# of plant species at the BioPark	395	405	405	405	405
# of animal species at the BioPark	475	515	515	515	515
# of acres at the BioPark	150	150	150	150	150
# of objects cared for by the Albuquerque Museum	289,989	215,283	290,763	216,430	217,283

ARTS AND CULTURE

Data Point	Actual FY/23	Actual FY/24	Target FY/25	Mid-Year FY/25	Target FY/26
# of objects cared for by the Balloon Museum	41,002	41,514	45,000	56,732	65,000
# of objects in Public Art Collection	1,435	1,680	1,600	1,726	1,760
# 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	850,661	859,896	900,000	861,162	863,000
# of Old Town portal vendors	35	31	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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Attendance	Annual attendance at the BioPark	1,120,104	1,136,402	1,350,000	568,915	1,180,000
	Percentage of visitors from Albuquerque Metro area	50%	62%	55%	73%	60%
Accessibility	# of individuals served through access programs	60,209	87,611	75,600	40,059	80,000
	% of signs presented in dual language	70%	91.5%	90%	91.5%	92%
Conservation	# of conservation partnership/programs	27	27	35	39	39
	# of community members engaged in BioPark conservation efforts	1,821	1,911	2,100	989	2,100
	# of AZA species survival plan programs	80	77	107	106	106
Community Engagement	# of on-site education programs	461	903	900	979	1,300
	# of off-site education programs	101	101	105	30	105
	# of individuals served through education programs	255,578	399,421	325,000	203,854	400,000
	# of community events	13	15	14	8	16
	Attendance at community events	25,193	29,356	35,000	12,986	35,000
	# of volunteer hours	23,425	26,858	26,250	13,536	26,900

Libraries

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Enriching and Diverse Collection	# of library visits	1,524,205	1,636,303	1,550,000	814,953	1,600,000
	# of cardholders (as a % of Bernalillo County population)	44%	48%	48%	49%	50%
	# of items borrowed	3,688,972	3,898,177	3,450,000	1,740,676	3,700,000
	# of library items borrowed per cardholder	12.47	13.59	10.63	5.22	10.45
Community Engagement	# of items added to library collections	69,971	65,158	70,000	31,036	65,000
	# of bookings of library spaces	12,040	7,494	7,000	2,968	7,000
	# of community members using group spaces in the library	44,058	53,921	48,000	23,427	48,000
	# of people attending all library programs and events	142,943	148,047	150,000	71,722	150,000

ARTS AND CULTURE

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Accessibility of Resources	# of volunteer hours	9,705	9,489	8,000	4,127	8,000
	# of residents engaged through library outreach	18,491	11,711	15,000	5,557	13,000
	# of downloads of library digital materials	1,432,363	1,879,452	1,600,000	1,037,536	1,600,000
Education	# of library website visits	9,184,527	7,346,742	8,000,000	3,711,258	7,500,000
	# of people viewing online programs	7,074	230	3,500	6,925	3,500
	# of total information questions	664,485	739,659	600,000	310,762	600,000
Education	# of computer sessions	183,525	147,605	190,000	100,820	160,000
	# of people (children & families) enrolled in Summer Reading	11,845	14,702	14,500	0	14,500

Community Events

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Events are well-attended	Attendance at events planned by DAC	140,000	175,632	180,000	176,500	190,000
	# of events planned by DAC	70	62	60	39	60
Venues are high quality	Attendance at events hosted at DAC facilities	160,000	26,481*	190,000	12,500	30,000
	# of events hosted at DAC facilities (Kimo Theater, South Broadway, Gazebo, Railyards*, and Rt66 Center)	138	147*	130	54	120
Events are inclusive, culturally relevant, and support the creative economy	# of local artists, artisans, food service businesses, and musicians hired for events planned by DAC	1,300	1,100	1,200	900	1,200
Community-planned events are safe	# of special events permits issued	193	209	200	132	200

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

Albuquerque Museum

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Enriching and Diverse Programming	Annual attendance at the Albuquerque Museum	94,637	116,160	105,000	51,344	105,000
	% of visitors from Albuquerque Metro area	61%	59%	60%	64%	61%
	Attendance for special events, performances, programs	25,772	23,975	21,000	13,440	23,000
Preservation	# of improved housings provided for objects	650	290	700	1,306	1,500
	# of objects added to the collection	957	989	500	1,147	1,000
	# of oral histories captured	0	5	4	0	4
Education	# of students visiting in school groups	8,681	8,925	7,000	3,965	7,000
	# of instructional hours provided for workshops in art and history	580	520	550	255	550
	# of educational connections through provision of virtual resources	71	69	56	24	56
Accessibility of Resources	# of individuals accessing virtual resources	9,219	5,345	3,400	12,258	4,000
	# of objects prepared for e-Museum	1,600	4,938	2,000	2,062	2,000
	# of service requests to photo archives	2,578	2,970	2,500	2,115	2,500
	% of labels presented in dual language	65%	82%	60%	95%	95%
	# of individuals served through access programs	71	85	56	42	60

Balloon Museum

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Enriching and Diverse Programming	Attendance at the Balloon Museum	70,845*	88,834	100,000	41,093	90,000
	% of visitors from Albuquerque Metro Area	25%	31%	30%	29%	30%
	Attendance at special events/rentals	33,567	27,303	35,000	21,746	30,000
Preservation	# of improved housings provided for objects	27,000	218**	30,000	190	200

ARTS AND CULTURE

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Community Engagement	# of objects added to the collection	407	1,797	350	1,103	1,500
	# of oral histories captured	7	12	7	6	9
	Attendance at educational events (camps, story time, field trips, Balloon Fiesta special events, etc.)	6,832	8,719	8,000	5,111	9,000
	# of volunteer hours	2,160	3,106	2,500	2,688	3,500
	# of creative community partners	18	41	30	24	45
Accessibility	# of individuals served through access programs	163	1,528	175	287	2,000
	% of signs presented in dual language	90%	93%	92%	93%	93%

*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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Investments in the Local Creative Economy	# of applicants (organizations and artists)	536	760	500	115	250
	# of project awards (organizations and artists)	115	94	200	44	100
	\$ value of awards	788,848	938,800	500,000	584,350	500,000
	# of temporary artworks approved	10	1	20	11	5
	# of partnerships w/ arts and cultural projects	12	47	20	67	50
Preservation	# of public artworks completed	64	130	50	46	40
	\$ value of public artworks completed	555,000	250,350	1,000,000	216,500	530,000
	# of public artworks conserved	195	50	50	170	50
	\$ value of public art conserved	130,000	530,630	500,000	183,463	500,000
Education	# of Veterans Memorials preserved	7	5	5	1	5
	# of artists/art orgs receiving technical training	275	241	300	348	300
	# of education/outreach activities for the division	50	112	50	36	50
Community Engagement	# of visual artists participating in all satellite galleries	42	180	100	7	75
	# of exhibitions open to the public	12	11	20	4	9
	# of venues where art is displayed	0	10	4	2	2

Media Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Enriching and Diverse Programming	# of reach across MRT managed social media platforms	2,706,000	2,825,000	3,000,000	1,777,791	3,400,000
	# of earned media opportunities secured	284	284	305	117	234
	# of hours of original content produced for GOV-TV	462	490	500	218	436
Community Engagement	# of events posted to ABQtodo.com	4,900	6,900	9,500	1,950	4,000
	# of page views on ABQtodo.com	110,00	114,000	156,400	76,678	153,400
	# of users of 519 public access studio	1,120	1,578	1,580	595	1,190
Accessibility of Content Created	# of hours of original content produced for public access, local origination, and education channels	2,463	2,754	2,750	1,384	2,800
	# of new hours of streaming or on-demand programming	40	160	45	147	280
	# of hours of closed-captioned programming	226	229	150	137	274

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 large art collection with rotating special exhibits, New Mexican cuisine, and many local artisanal gifts. Served by 8 major carriers, the Sunport offers non-stop service between Albuquerque and more than 20 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.

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

We strive to be a first-class airport connecting families, businesses and cultures while prioritizing safety, diversity, sustainability and accessibility.

FISCAL YEAR 2026 HIGHLIGHTS

Aviation Operating Fund - 611

The proposed FY/26 operating budget for the City's two airports, including transfers for capital and debt service needs, is \$121 million, or an increase of 41.1% from the FY/25 original budget of \$85.7 million. In FY/26, the budget includes a COLA increase of \$477 thousand, subject to negotiations for positions associated with a union; a State mandated 0.5% PERA increase of \$114 thousand for the employer's share; and medical and life insurance premium payments increase by a net of \$53 thousand. Two positions were reclassified to Construction Project Managers for \$136 thousand, and one position was reclassified to an Aviation Training Administrator for \$24 thousand. Additional technical adjustments include a decrease of \$60 thousand for contractual adjustments and a \$805 thousand increase for telephone and indirect overhead allocations. Internal service transfers for fleet, communications, and risk management decrease by \$123 thousand.

The budget proposes a \$983 thousand increase to pay for repairs and maintenance, security contracts, concessions and professional services; and one-time costs include \$2.5 million to purchase an EAMS system and \$29.3 million to purchase land. With \$466 thousand to create new custodial, media, and operations positions, the overall proposed personnel headcount increases to 306 FTE in FY/26. Proposed enterprise revenues for the upcoming fiscal year are \$74.4 million, representing 2.5% increase over the FY/25 original budget amount of \$72.6 million.

Aviation Debt Service Fund - 615

Since all debt has been paid in the aviation debt service fund, a transfer to the debt service fund from the enterprise fund is not required in FY/26.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
611 - Aviation Operating Fund						
1100001-AV-Mgt and Prof Support	5,591	8,579	8,579	6,767	12,158	3,579
1100002-AV-Trsf Cap and Deferred Maint	31,000	31,000	31,000	31,000	60,330	29,330
1100004-AV-Trsf to General Fund	1,751	6,219	6,219	6,219	7,020	801
1100006-AV-Ops, Maint and Security	23,040	32,596	32,596	26,393	33,721	1,125
1100007-AV-Trsf to CIP Fund 305	0	0	0	0	0	0
1100008-AV-Public Safety	6,331	7,323	7,323	6,152	7,733	410
Total 611 - Aviation Operating Fund	67,713	85,717	85,717	76,531	120,962	35,245

AVIATION

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
615 - Aviation Debt Svc Fund						
1100003-AV-Debt Svc	1,615	1,561	1,561	1,561	0	(1,561)
Total 615 - Aviation Debt Svc Fund	1,615	1,561	1,561	1,561	0	(1,561)
TOTAL APPROPRIATIONS	69,328	87,278	87,278	78,092	120,962	33,684
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	69,328	87,278	87,278	78,092	120,962	33,684
TOTAL FULL-TIME POSITIONS	298	300	300	300	306	6

AVIATION OPERATING FUND 611 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES:						
Total Miscellaneous/Other Revenues	3,888	1,000	1,000	2,375	1,800	800
Total Enterprise Revenues	<u>72,273</u>	<u>71,622</u>	<u>71,622</u>	<u>71,101</u>	<u>72,641</u>	<u>1,019</u>
TOTAL REVENUES	76,161	72,622	72,622	73,477	74,441	1,819
BEGINNING FUND BALANCE	71,353	78,249	78,249	78,249	74,889	(3,360)
TOTAL RESOURCES	147,514	150,871	150,871	151,725	149,330	(1,541)
APPROPRIATIONS:						
Total Transfers to Other Funds	32,751	37,219	37,219	37,219	67,350	30,131
Total Aviation Operations	<u>34,962</u>	<u>48,498</u>	<u>48,498</u>	<u>39,312</u>	<u>53,612</u>	<u>5,114</u>
TOTAL APPROPRIATIONS	67,713	85,717	85,717	76,531	120,962	35,245
ADJUSTMENTS TO WORKING CAPITAL	(1,553)	(305)	(305)	(305)	(450)	(145)
ENDING WORKING CAPITAL BALANCE	78,249	64,849	64,849	74,889	27,918	(36,931)

AVIATION

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	715	939	939	961	939	0
TOTAL REVENUES	715	939	939	961	939	0
BEGINNING FUND BALANCE	3,357	2,456	2,456	2,456	1,857	(600)
TOTAL RESOURCES	4,072	3,395	3,395	3,418	2,796	(600)
APPROPRIATIONS						
Total Debt Service Appropriations	1,615	1,561	1,561	1,561	0	(1,561)
TOTAL APPROPRIATIONS	1,615	1,561	1,561	1,561	0	(1,561)
FUND BALANCE PER ACFR	2,456	1,834	1,834	1,857	2,796	961
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	2,456	1,834	1,834	1,857	2,796	961

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# of travelers	5M	5.4M	5.3M	2.8M	5.3M
Statement of Value for Aviation Facilities (in millions)	\$541	\$544	\$540	\$566	\$540
# of disinfecting robots in use	5	0	1	0	1
Facility area maintained (million sq. ft)	550K	550K	550K	550K	550K

PERFORMANCE MEASURES

CORE SERVICES

Aviation 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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Airfield is in excellent condition	FAA Part 139 Inspection*	Passed	Pass	Pass	TBD	Pass
Facilities are maintained to the highest quality	Square footage maintained per facility maintenance staff person (000's)	113,087	30,555	14,000	25,000	14,000
	% of preventive maintenance completed on schedule	90%	80%	90%	80%	90%
	% of facility maintenance staff time spent on proactive maintenance activities	80%	80%	80%	75%	80%
	Custodial expenditures per square foot	\$7.00	\$7.00	\$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	80%	77%	80%	92%	80%

Facilitate Business Activity and Passenger Experience

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Passengers have a positive airport experience	Customer Satisfaction Ranking for Mid-Sized Airports, by J.D. Power**	5th	12th	Top 10	TBD	Top 10
	% of customers indicating they are "highly satisfied" with various aspects of the airport experience included in Wi-Fi access surveys	75%	85%	80%	90%	80%
Aviation has strong relationships with stakeholders	% of invited stakeholders attending stakeholder meetings	83%	85%	90%	87%	90%
Vendors are compliant with their contracts	% of issues identified during walk-through inspections that comply within allotted time	80%	80%	75%	80%	75%
The airport is financially self-sufficient	% of expenditures covered by revenue	2.3	1.7	1	1.01	1
The airport has a profound economic impact	\$ of estimated economic impact	\$2 Billion	\$2 Billion	\$2 Billion	\$2.2 Billion	\$2 Billion

Foster a Safe and Secure Environment

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
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	6	4
Calls for service are answered and referred quickly	% of calls answered within 30 seconds	93%	92%	90%	93%	90%
The airport is compliant with federal regulations	# of FAA audit findings	1	2	4	3	4

* Annual inspection is scheduled for the first week of April.

** 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.

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 2026 HIGHLIGHTS

The proposed FY/26 General Fund budget for the Department of the Chief Administrative Office is \$4.3 million, a decrease of 36.2% or \$2.4 million from the FY/25 original level. The decrease is largely due to the budget realignment of \$3.5 million to align positions with their reporting City Department.

The FY/26 proposed budget contains funding of \$66 thousand for a COLA, subject to negotiations for positions

associated with a union, along with \$19 thousand for the employer's share of the State mandated PERA 0.5% increase.

Technical adjustments in FY/26 include an increase of \$3 thousand for medical, while group and basic life (BLIF) incur a net decrease of \$2 thousand.

Internal service costs associated with telephone, network, and fleet decrease \$5 thousand, whereas risk assessments related to workers compensation and tort increase \$2 thousand.

The FY/26 proposed budget adds \$338 thousand for three field representative positions which move from Legal to the Chief Administrative Office to support community outreach on behalf of the Administration. Additionally, two positions, a civic engagement manager and senior constituent service rep, move from the Mayor's Office to the Chief Administrative Office at a combined cost of \$220 thousand. Operating funding increases \$16 thousand earmarked for Leidos IQ software.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
3900001-CA-Chief Admin Office Program	2,726	6,663	6,663	6,663	4,252	(2,411)
Total 110 - General Fund	2,726	6,663	6,663	6,663	4,252	(2,411)
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	2,776	6,663	6,663	6,663	4,252	(2,411)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	2,776	6,663	6,663	6,663	4,252	(2,411)
TOTAL FULL-TIME POSITIONS	17	18	18	18	23	5

CITY SUPPORT

City Support functions as a division of 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 and salaries and benefits in the early retirement program and city-match funds for operating grants, it does not have a director or positions.

FISCAL YEAR 2026 HIGHLIGHTS

General Fund - 110

The proposed FY/26 General Fund budget for City Support is \$36.71 million, a 0.7% decrease from the FY/25 original budget of \$36.96 million. It includes a \$293 thousand increase for GRT administration fees due to the State, a net increase of \$13 thousand for contractual and professional services and dues and memberships, an increase of \$96 thousand for transfers to the Sales Tax Refunding Debt Service Fund, and an increase of \$25 thousand for Open and Ethical elections. Early retirement

increases by \$1.3. Transfers to the Operating Grants Fund for IDOH and City matching funds decreases by \$2 million.

Sales Tax Refunding Debt Service Fund – 405

FY/26 proposed funding for the Sales Tax Refunding Debt Service Fund is \$29.3 million. Debt service requirements increase the budget 1.2% from the FY/25 original budget of \$29 million.

General Obligation Bond Debt Service Fund – 415

The proposed budget for the FY/26 General Obligation Bond Debt Service Fund is \$97.5 million. The 44.5% increase from FY/25 is the result of planned Series 2025 bond issuances after foregoing a bond refunding in FY/24 because of high interest rates.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
7700003-CI-Joint Comm on Intergovt	249	257	257	257	252	(5)
7700004-CI-Dues and Memberships	509	506	506	515	524	18
7700010-CI-Early Retirement Program	8,432	4,545	4,545	6,204	5,875	1,330
7700011-CI-GF Trsf to Op Grants Fund	6,470	6,000	12,000	12,000	4,000	(2,000)
7700012-CI-GF Trsf to Sales Tax Fund	15,412	14,965	14,973	14,973	15,061	96
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
7700017-CI-TRD Audit Gov Gross Receipt	0	0	0	0	0	0
7700018-CI-GF Transfer to CIP Fund	26,775	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	827	845	845	845	870	25
7700030-CI-GRT Administration Fee	6,681	7,627	7,627	7,627	7,920	293
7700031-CI-GF Trsf to Risk Mgmt Fund	0	0	0	0	0	0
7700087-CI-Purchasing Open Contracts	0	0	0	0	0	0
Total 110 - General Fund	66,567	36,956	42,964	44,632	36,713	(243)
405 - Sales Tax Refunding Debt Svc Fund						
7700009-CI-Sales Tax Debt Svc	28,227	28,988	30,184	30,190	29,349	361
Total 405 - Sales Tax Refunding Debt Svc Fund	28,227	28,988	30,184	30,190	29,349	361
415 - GO Bond Int And Sinking Fund						
7700008-CI-GO Bond Debt Svc	88,613	67,455	67,455	66,440	97,460	30,005
Total 415 - GO Bond Int And Sinking Fund	88,613	67,455	67,455	66,440	97,460	30,005
TOTAL APPROPRIATIONS	183,407	133,399	140,603	141,262	163,522	30,123

CITY SUPPORT

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
Intradepartmental Adjustments	15,412	14,965	14,973	14,973	15,061	96
NET APPROPRIATIONS	167,995	118,434	125,630	126,289	148,461	30,027

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	1,066	621	1,813	3,142	583	(38)
Total Interfund Revenues	29,598	29,391	30,876	30,876	28,209	(1,182)
TOTAL REVENUES	30,664	30,012	32,689	34,018	28,792	(1,220)
BEGINNING FUND BALANCE	13,038	15,474	15,474	15,474	19,302	3,828
TOTAL RESOURCES	43,702	45,486	48,163	49,492	48,094	2,608
APPROPRIATIONS						
Total Debt Service Appropriations	28,227	28,988	30,184	30,190	29,349	361
TOTAL APPROPRIATIONS	28,227	28,988	30,184	30,190	29,349	361
FUND BALANCE PER ACFR	15,474	16,498	17,979	19,302	18,745	2,247
ADJUSTMENTS TO FUND BALANCE	(15,402)	(15,853)	(15,853)	(17,116)	(17,027)	(1,174)
AVAILABLE FUND BALANCE	72	645	2,126	2,186	1,718	1,073

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	8,502	351	351	(5,039)	1,247	896
Total Interfund Revenues	82,225	84,086	84,086	81,339	83,373	(713)
TOTAL REVENUES	90,727	84,437	84,437	76,299	84,620	183
BEGINNING FUND BALANCE	90,222	92,336	92,336	92,336	102,195	9,859
TOTAL RESOURCES	180,949	176,773	176,773	168,635	186,815	10,042

CITY SUPPORT

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
APPROPRIATIONS						
Total Debt Service Appropriations	88,613	67,455	67,455	66,440	97,460	30,005
TOTAL APPROPRIATIONS	88,613	67,455	67,455	66,440	97,460	30,005
FUND BALANCE PER ACFR						
	92,336	109,318	109,318	102,195	89,355	(19,963)
ADJUSTMENTS TO FUND BALANCE	(48,450)	(56,091)	(56,091)	(56,151)	(54,470)	1,621
AVAILABLE FUND BALANCE	43,886	53,227	53,227	46,044	34,885	(18,342)

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

The mission of the Civilian Police Oversight Agency (CPOA) is 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 2026 HIGHLIGHTS

The proposed FY/26 General Fund budget is \$3 million, an increase of 7.7%, or \$218 thousand, above the FY/25

original budget. The budget contains funding of \$42 thousand for a COLA, subject to negotiations for positions associated with a union, and \$14 thousand for the employer's share of the State mandated PERA increase of 0.5%.

Personnel adjustments in FY/26 include a net increase of \$3 thousand for medical, basic life (BLIF), and group life insurance.

Other personnel technical adjustments include a reduction in operations at a total cost of \$30 thousand, which was used to fund wage adjustments and the reclassification of positions to support the daily operations and objectives.

Additional technical adjustments associated with internal services for communication and risk increased by \$7 thousand.

The proposed budget removed one-time funding of \$10 thousand; however, \$45 thousand remains to cover costs associated with branding materials for the CPC, mediation, and translation services.

Also included in the proposed budget is \$159 thousand for the 501 Tijeras lease and janitorial services.

The full-time headcount for the proposed FY/26 budget is 21.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1500001-CP-Civilian Police OS Agency	1,695	2,825	2,825	2,816	3,043	218
Total 110 - General Fund	1,695	2,825	2,825	2,816	3,043	218
TOTAL APPROPRIATIONS						
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	1,695	2,825	2,825	2,816	3,043	218
TOTAL FULL-TIME POSITIONS	18	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 2026 HIGHLIGHTS

The FY/26 proposed General Fund budget for Community Safety is \$17.9 million, a \$38 thousand or 0.2% decrease from the FY/25 original budget.

In FY/26, the budget includes a COLA increase of \$250 thousand, subject to negotiations for positions associated with a union; a State mandated 0.5% PERA increase of \$81 thousand for the employer's share; and a net increase of \$20 thousand for medical and active life insurance premium payments.

Other technical adjustments include an increase of \$9 thousand to the telephone allocation budget, an increase of \$13 thousand in the fleet allocation budget, an increase of \$111 thousand for network and radio expenses, and a \$25 thousand increase for workers' compensation and tort claims.

Non-personnel adjustments include the carryforward of one-time funding of \$100 thousand for the Mayor's Taskforce on Domestic Violence Housing Vouchers and \$15 thousand for the New Mexico Center of Black Excellence. Additional non-recurring carryforwards include \$80 thousand for School based VIP Case Management and \$15 thousand for Vizionz-Sankofa.

Personnel changes include the mid-year creation of positions for 3 field operations program managers and a community outreach manager at \$527 thousand and budget neutral reclassifications of a mental and behavioral health division manager to an associate director and a violence intervention program special projects manager to a violence intervention manager. A grant accountant position and two tier 1 behavioral health responder positions will be created by inactivating a public outreach and performance manager position costing \$138 thousand and reallocating operating budget of \$165 thousand. The budget also includes \$1 million in projected savings.

These personnel changes increase the department's headcount by 6 FTE. With grant funding the department has 8 more FTE, bringing the overall FY/26 total headcount to 140 FTE.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
1400001-CM-Administrative Support Program	5,014	5,018	5,110	5,110	4,868	(150)
1400002-CM-Field Response Program	6,986	10,110	10,110	10,110	10,227	117
1400003-CM-Special Operations	1,646	2,814	2,814	2,814	2,809	(5)
Total 110 - General Fund	13,646	17,942	18,034	18,034	17,904	(38)
<u>265 - Operating Grants Fund</u>						
1400265-Project Program (265) - Community Safety	967	1,418	1,418	1,418	5,549	4,131
Total 265 - Operating Grants Fund	967	1,418	1,418	1,418	5,549	4,131
TOTAL APPROPRIATIONS	14,613	19,360	19,452	19,452	23,453	4,093
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	14,613	19,360	19,452	19,452	23,453	4,093
TOTAL FULL-TIME POSITIONS	127	131	131	136	140	9

COMMUNITY SAFETY

PERFORMANCE MEASURES

CORE SERVICES

Community Safety provides two core services:

- Safety Intervention
- Prevention and 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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Diversion	# total calls for service	23,382	36,094	50,000	21,287	55,000
	# calls diverted from police intervention	16,393	31,754	40,000	19,658	40,000
	# transports to non-hospital providers	606	1,265	2,500	1,199	2,500
	% of calls involving co-response with APD, excluding MCT	1%	1%	2%	1%	2%
	% of calls involving co-response with AFR	1%	1%	2%	2%	2%
	% calls involving co-response with Metro Security*	NA	NA	N/A	NA	NA
Community support	# referrals made to partners or NGO's	6,514	10,118	15,000	4,160	15,000
	% of referrals with warm handoff to partners or NGO's	37%	47%	50%	56%	50%
Direct support	# of direct services provided including supplies, provisions and medical attention	4,599	4,459	4,000	2,252	5,000
Equity	% responders that speak a second language	26%	26%	35%	33%	35%
	ACS's employees are representative of the Albuquerque population**	Yes	Yes	Yes	Yes	Yes
Preparedness	Total training hours per responder	320	320	400	440	440

Prevention & Outreach

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Strong community partnerships	# of active partners	137	142	200	173	250
	# of local and national events, coalitions, forums and conferences participated and involved in	184	202	300	192	350
Prevention	# frequent 911 callers contacted***	2,003	2,942	2,500	1,529	2,500
	# of contacts with at risk individuals	27,066	42,564	35,000	19,845	40,000
	# self-initiated interactions	1,833	972	1,200	467	1,500
	# of targeted community outreach operations	112	440	300	306	500
	Running success rate of Violence Intervention Program****	93%	94%	94%	94%	95%
Community engagement	# Community engagement meetings and events	120	174	300	179	350

* 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 resident of the District prior to the date of filing of the declaration of candidacy and a qualified voter of the City.

The 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 2026 HIGHLIGHTS

The proposed FY/26 General Fund budget is \$8.8 million, a 1.1% or \$99 thousand increase from the FY/25 original budget. Technical adjustments include funding of \$99 thousand for councilor required salary adjustments; \$41 thousand for the employer's share of the State mandated PERA increase of 0.5%; \$80 thousand decrease for telephone costs; an increase of \$8 thousand for medical, and other benefits; an increase of \$26 thousand for internal service costs associated with communication and risk; and \$112 thousand for a COLA, subject to negotiations for positions associated with a union.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1700001-CL-Council Services Program	7,776	8,694	8,714	8,714	8,793	99
Total 110 - General Fund	7,776	8,694	8,714	8,714	8,793	99
TOTAL APPROPRIATIONS	7,776	8,694	8,714	8,714	8,793	99
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	7,776	8,694	8,714	8,714	8,793	99
TOTAL FULL-TIME POSITIONS	40	45	45	43	43	(2)

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

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 healthful built environment.

FISCAL YEAR 2026 HIGHLIGHTS

The FY/26 proposed General Fund budget is \$5.1 million, a \$72 thousand or 1.4% increase over the FY/25 original budget.

Funding of \$36 thousand is included for a COLA, subject to negotiations for positions associated with a union. In

addition, \$12 thousand for the employer's share of the State mandated PERA 0.5% increase is included.

Technical adjustments in FY/26 include a \$3 thousand increase for medical, whereas group life decreases \$2 thousand and basic life (BLIF) incurred a minimal increase.

Internal service allocations associated with telephone decrease \$37 thousand, while network increases \$6 thousand. There was a minimal increase to fleet maintenance and fuel. The department's workers compensation and tort risk assessments have a decrease of \$3 thousand.

The proposed budget includes \$170 thousand in projected savings.

FY/25 one-time funding of \$50 thousand was removed; however, \$2.2 million remains to support initiatives such as Marketing, Retention, and Expansion for Economic Development, Asian Business Collaborative, African American Chamber of Commerce, Job Training Albuquerque, Barelas, Downtown and San Pedro Mainstreet, and Top Golf, to name a few.

	FY24 ACTUAL EXPENSES (<i>\$000's</i>)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1200001-ED-Economic Development	2,689	3,102	3,102	3,195	3,175	73
1200002-ED-International Trade Program	170	171	171	171	170	(1)
1200005-ED-Econ Dev Investment	1,070	1,722	1,722	1,699	1,722	0
Total 110 - General Fund	3,929	4,995	4,995	5,065	5,067	72
265 - Operating Grants Fund						
1200265-Project Program (265) - Economic Development	721	794	794	794	982	188
Total 265 - Operating Grants Fund	721	794	794	794	982	188
TOTAL APPROPRIATIONS	4,650	5,789	5,789	5,859	6,049	260
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	4,650	5,789	5,789	5,859	6,049	260
TOTAL FULL-TIME POSITIONS	15	17	17	17	17	0

ECONOMIC DEVELOPMENT

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
Number of film permits issued in Albuquerque	295	319	300	174	320

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Companies made Direct Investments in Albuquerque	Film and media expenditures in local economy	\$156M	\$180M	\$175M	\$88M	\$176M
	# of recruited companies receiving City economic development incentives	0	2	2	2	2
	Committed capital expenditures made by recruited companies	0	\$2.4B	\$200M	\$990M	\$100M
	Number of new jobs created	84	1,512	500	936	250

Help Local Companies Stay and Grow

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Companies made Additional Investments in Albuquerque	# of employees saved/added due to incentives	0	405	100	170	100
	# of economic based businesses expanded / retained	0	1	1	2	1
	Committed capital expenditures made by expanding and retained companies	0	\$49M	\$10M	\$376M	\$10M
	# of local companies assisted by trade program	83	69	30	44	40

Help Local Businesses Grow and Develop Workers

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Workforce is More Marketable	State job training funds awarded to businesses	\$7.8M	\$8.79M	\$6M	\$4.19M	\$6M
Workers are Connected to Resources and Opportunities	# of employees trained through City-supported workforce initiatives	592	925	300	671	300
	# of employers participating in City-supported workforce initiatives	110	130	100	123	100
Businesses have Grown	Increase in payroll at businesses assisted	\$9.6M	\$14.5M	\$8M	\$15.2M	\$8M

ECONOMIC DEVELOPMENT

Help Businesses and Entrepreneurs Navigate City Government

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
EDD is Seen as a Resource	# existing small businesses assisted by SBO / EDD	1,113	971	750	646	570
EDD Provides a High Level of Service	# film permits issued	295	319	300	174	320
	# of leads, events, connections, and engagements assisted by the trade division	68	172	32	37	35

Market Albuquerque as a Live, Work, and Play Destination

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Marketing Efforts Achieved a Broad Reach	Lodgers' Tax collections	\$18M	\$19.2M	\$17.8M	\$7.47M	\$22M
	Citywide conferences attracted	37	50	35	26	35
	Number of social media impressions (EDD)	78M	7.4M	5.5M	15M	6M
Albuquerque is Viewed as an Attractive Destination	Room nights generated	91,200	103,957	45,000	41,778	50,000

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 2026 HIGHLIGHTS

General Fund - 110

The proposed FY/26 General Fund budget totals \$6.2 million, an increase of \$942 thousand, or 18%, above the FY/25 original budget.

The FY/26 proposed budget includes an increase of \$94 thousand for a COLA, subject to negotiations for positions associated with a union, along with \$23 thousand for the employer's share of the State mandated 0.5% PERA increase.

Additional personnel technical adjustments include increases of \$8 thousand for medical and \$2 thousand for basic life (BLIF), whereas group life incurred a decrease of \$4 thousand.

Internal service allocations include a \$7 thousand decrease to telephone, an increase of \$5 thousand for

fleet maintenance and fuel, and a net increase of \$4 thousand for risk.

The proposed budget includes \$158 thousand in projected savings.

In addition, the City's sustainability division moves from the General Services Department (GSD) to Environmental Health Department (EHD) in FY/26 at a total cost of \$887 thousand. This reorganization includes six full-time positions and associated operating expenses, of which \$90 thousand is non-recurring, to support sustainability contracts and prosperity works.

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/26 budget totals \$5.2 million, an increase of \$601 thousand, or 13.1%, above the FY/25 original budget.

Personnel technical adjustments include \$68.5 thousand for a COLA, subject to negotiations for positions associated with a union; \$20 thousand for the State mandated 0.5% PERA increase to the employer's share; and \$4 thousand for medical, basic life (BLIF) and group life. The proposed budget includes \$168 thousand for an Associate Director created mid-year FY/25.

Internal service rates associated with telephone, network, radio, fleet and risk have a combined decrease of \$22 thousand. Indirect overhead increases by \$271 thousand.

Operating Grants - 265

Operating grants for FY/26, appropriated in separate legislation, total \$3.4 million and include several Environmental Protection Agency (EPA) grants.

The department's total full-time position count is 91 comprised of 43 in General Fund, 33 in the Air Quality Fund and 15 in the Operating Grants Fund.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
5600001-EH-Consumer Health	1,983	2,261	2,261	2,337	2,246	(15)
5600002-EH-Environmental Svcs	773	857	857	511	863	6
5600003-EH-Urban Biology	549	665	665	694	665	0

ENVIRONMENTAL HEALTH

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
5600005-EH-Strategic Support	1,748	1,338	1,338	1,577	2,284	946
5600011-EH-Cannabis Services Program	117	125	125	127	130	5
Total 110 - General Fund	5,168	5,246	5,246	5,246	6,188	942
<u>242 - Air Quality Fund</u>						
5600006-EH-Operating Permits	2,518	2,811	2,811	2,619	3,120	309
5600007-EH-Vehicle Pollution Management	1,175	1,404	1,404	1,215	1,425	21
5600008-EH-Air-Trsf to General Fund	229	380	380	380	651	271
Total 242 - Air Quality Fund	3,921	4,595	4,595	4,214	5,196	601
<u>265 - Operating Grants Fund</u>						
5600015-Project Program (265) - Environmental Health	2,115	1,323	1,323	1,323	3,397	2,074
Total 265 - Operating Grants Fund	2,115	1,323	1,323	1,323	3,397	2,074
TOTAL APPROPRIATIONS	11,204	11,164	11,164	10,783	14,781	3,617
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	11,204	11,164	11,164	10,783	14,781	3,617
TOTAL FULL-TIME POSITIONS	81	84	84	85	91	7

AIR QUALITY FUND 242 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	243	0	0	85	0	0
Total EH-Vehicle Pollution Management	1,251	1,248	1,248	1,332	1,232	(16)
Total EH-Operating Permits	2,618	2,816	2,816	2,594	2,772	(44)
TOTAL REVENUES	4,113	4,064	4,064	4,011	4,004	(60)
BEGINNING FUND BALANCE	3,603	3,795	3,795	3,795	3,591	(203)
TOTAL RESOURCES	7,716	7,859	7,859	7,806	7,595	(263)
APPROPRIATIONS						
Total Transfers to Other Funds	229	380	380	380	651	271
Total Operating Appropriations	3,692	4,215	4,215	3,834	4,545	330
TOTAL APPROPRIATIONS	3,921	4,595	4,595	4,214	5,196	601
FUND BALANCE PER ACFR	3,795	3,264	3,264	3,591	2,399	(864)
ADJUSTMENTS TO FUND BALANCE	(74)	0	0	(74)	(74)	(74)
AVAILABLE FUND BALANCE	3,721	3,264	3,264	3,517	2,325	(939)

ENVIRONMENTAL HEALTH

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# Air Monitoring Stations	6	6	6	6	6
# of Air Care Stations audited	127	124	127	122	120
# food-borne or water-borne health investigations	127	166	90	86	175
# of pesticide applications	368	363	500	326	500
# of pounds of methane gas destroyed from LA Landfill	1,424,202	1,221,203	1,200,000	744,018	1,200,000

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Reduce Greenhouse Gas Emissions	metric tons of carbon dioxide equivalent reduced	20,000	46,075	20,000	20,000	44,000
	# of pounds of methane gas destroyed from LA Landfill	1,424,202	1,221,203	1,200,000	744,018	1,200,000
	# of pounds of methane gas destroyed from Nazareth Landfill*	N/A	310,000	300,000	205,000	300,000
	# of policies, programs or projects executed to improve environmental quality (Albuquerque Area)	6	6	6	3	6
Reduce Air Pollution	# initial vehicle inspections performed (not including retesting)	245,055	262,693	250,274	117,357	260,000
	# vehicle inspection retests performed at VPM	3,134	3,352	3,394	1,501	3,000
	# of completed audits / # of required audits of emissions inspection stations	127/127	124/124	122/122	60/120	120/120
Reduce Groundwater Pollution	# of pounds of chlorinated solvents removed/destroyed from LA Landfill	219	135	120	101	120
	Groundwater samples collected showing protectiveness with no impairment	70	56	70	41	70
	Groundwater samples collected with impairment and corrective measures	50	26	45	22	45
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	3	3	3	5

*New Measure for FY2024 - calls from 311 addressed

Public Health

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Maintain Clean Air	# permits issued within required regulatory timetable/#permit applications	156/214	158/111	250/250	122/43	250/250
Prevent Incidence of Infectious Disease	# of risk based inspections completed	3,638	3,282	4,000	936	4,000
	# pool inspections	719	651	720	55	700

ENVIRONMENTAL HEALTH

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Prevent Incidence of Infectious Disease	Temporary event/Special Event Inspections	312	276	350	287	350
	# food-borne or water-borne health investigations	127	166	90	86	175
	# of pesticide applications	368	363	500	326	500
	units of applied pesticides	47,916	37,996	45,000	38,326	45,000
Investigate Incidence of Infectious Disease	# food complaints addressed	306	286	300	139	300
	# food-borne or water-borne health investigations	127	166	90	86	175
	# of facility cases addressed for insect & rodent enforcement	211	206	175	84	175
	# of units inspected for bed bugs	13	6	50	3	50
	# of human cases of vector-borne or zoonotic disease ^A	4	15	0	15	0
	# of veterinary cases of vector-borne or zoonotic disease ^A	1	1	0	0	0
	# of investigated cases of vector borne or zoonotic disease ^A	9	11	15	6	15
Ensure Compliance	# of compliance activities - food safety training	24	31	25	18	30
	# of compliance activities - new business guidance	47	47	50	18	50
	# of compliance activities - existing business consultation	2,356	2,236	2,400	1,229	2,400

^AReported by calendar year

Community Outreach and Stakeholder Engagement

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Increase Awareness	# of community outreach activities (social media postings)	339	200	48	20	52
	# of press engagement activities (interviews, news spots, press release)	23	20	15	10	20
Educate the Public	# of education materials developed (reports, white paper, info flyers, op-eds)	8	8	4	4	8
	# of community engagement activities (surveys, speaking engagement, event tabling)	46	40	24	20	26
	# of new emissions inspectors trained and certified	148	115	148	86	150
	# of existing emissions inspectors trained and re-certified	292	298	292	153	300
Provide Transparency	# of Sustainability data disclosure activities completed	9	2	3	2	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 2026 HIGHLIGHTS

General Fund - 110

The proposed FY/26 General Fund appropriation of \$17.1 million, an increase of 5.1%, or \$827 thousand above the FY/25 original budget.

Technical adjustments include an increase of \$253 thousand for COLA, subject to negotiations for positions associated with a union. There is a State mandated 0.5% PERA increase of \$78 thousand for the employer's share. Other personnel technical adjustments include \$23 thousand increase for medical, \$6 thousand increase for basic life (BLIF) and a \$12 thousand decrease for group life.

Intra-year, five new positions were created, increasing personnel costs by \$683 thousand. Two more positions will be deactivated in FY/26, resulting a saving of \$127 thousand. The non-recurring funding of \$75 thousand for MRA legal services has been carried over from FY/25 to FY/26.

Internal service costs associated with communication, risk and fleet increases by a \$92 thousand. The lease and janitorial services at 501 Tijeras increase the operating budget by \$56 thousand.

The proposed budget includes \$1.6 million in projected savings.

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 \$30 million has been received in the fund to date.

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.

The proposed FY/26 appropriation for Marijuana Social Equity Community Reinvestment Fund is \$3.9 million.

Lodgers' Tax Fund - 220

The FY/26 proposed appropriation for Lodgers' Tax Fund is \$17 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 division. FY/26 estimated Lodgers' Tax revenues are sufficient to meet its portion of debt obligations. The transfer to the Sales Tax Debt Service Fund is \$7.7 million for FY/26.

Hospitality Fee Fund - 221

The proposed FY/26 Hospitality Fee Fund appropriation of \$3.7 million remains the same as the FY/25 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 \$28 thousand. The transfer to the Sales Tax Debt Service Fund decreases by \$4 thousand, while the transfer to the Capital Acquisition Fund for tourism related capital needs in City facilities increases by \$32 thousand.

FINANCE AND ADMINISTRATIVE SERVICES

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/26 proposed budget is \$41.8 million, an increase of \$267 thousand from the FY/25 original budget. The budget

includes an increase of \$73 thousand for COLA, subject to negotiations for positions associated with a union. There is a State mandated 0.5% PERA increase of \$22 thousand for the employer's share and \$5 thousand of net increase for medical and life premiums

Internal service costs associated with communication, risk and fleet decreases by a \$11 thousand.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2500001-FA-Accounting	4,235	4,514	4,514	4,473	4,596	82
2500005-FA-Purchasing Program	2,371	2,372	2,372	2,344	2,551	179
2500007-FA-Strategic Support - DFAS	1,434	1,112	1,112	1,102	1,456	344
2500008-FA-Treasury Svcs Program	1,118	1,135	1,135	1,135	1,261	126
2500016-FA-Financial Support Services	1,408	1,228	1,228	1,380	1,284	56
2500028-FA-Office of Mgmt and Budget	1,431	1,592	1,592	1,577	1,696	104
2500039-FA-Office of MRA	1,028	1,242	1,242	1,112	1,299	57
2500048-FA-Office of Equity and Inclusion	907	2,183	1,641	1,641	2,116	(67)
2500049-FA-Office of Emergency Management	1,055	920	920	872	866	(54)
Total 110 - General Fund	14,987	16,298	15,756	15,636	17,125	827
<u>201 - Local Government Abatement Fund</u>						
2500050-FA-Local Government Abatement	1,537	0	0	0	0	0
2500040-Project Program (201) - DFA	0	0	0	0	0	0
Total 201 - Local Government Abatement Fund	1,537	0	0	0	0	0
<u>202 - Marijuana Equity and Community Reinvestment Fund</u>						
2500047-FA-Marijuana Equity & Comm Reinvest	650	0	4,141	4,141	3,900	3,900
Total 202 - Marijuana Equity and Community Reinvestment Fund	650	0	4,141	4,141	3,900	3,900
<u>220 - Lodgers Tax Fund</u>						
2500009-FA-Lodgers Promotion 220	8,929	8,516	9,297	10,094	8,784	268
2500010-FA-Trsf Sales Tax DS Fd-F220	8,680	8,873	10,350	10,350	7,658	(1,215)
2500011-FA-Trsf to Gen Fund	513	513	513	513	513	0
Total 220 - Lodgers Tax Fund	18,122	17,902	20,160	20,957	16,955	(947)
<u>221 - Hospitality Tax Fund</u>						
2500012-FA-Lodgers Promo 221	1,818	1,826	2,362	2,537	1,854	28
2500013-FA-Trsf Sales Tax DS Fd-F221	1,136	1,137	1,137	1,137	1,133	(4)
2500014-FA-Trsf to CIP Fund	736	689	1,171	1,346	721	32
Total 221 - Hospitality Tax Fund	3,690	3,652	4,670	5,020	3,708	56

FINANCE AND ADMINISTRATIVE SERVICES

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
265 - Operating Grants Fund						
2500051-Project Program (265) - DFA	10,626	0	0	0	1,002	1,002
Total 265 - Operating Grants Fund	10,626	0	0	0	1,002	1,002
705 - Risk Management Fund						
2500006-FA-Risk - Workers Comp	2,185	3,245	3,245	2,549	3,263	18
2500022-FA-Risk - Tort and Other	3,403	3,954	3,954	4,072	3,971	17
2500023-FA-Risk Trsf to Gen Fund	1,133	1,113	1,113	1,113	1,239	126
2500024-FA-Risk - Safety Office	2,267	2,659	2,659	2,230	2,726	67
2500032-FA-Risk Fund Administration	875	1,258	1,258	1,434	1,297	39
2500034-FA-WC/Tort and Other Claims	29,538	29,279	29,279	41,003	29,279	0
Total 705 - Risk Management Fund	39,401	41,508	41,508	52,399	41,775	267
TOTAL APPROPRIATIONS	89,011	79,360	86,235	98,153	84,465	5,105
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	89,011	79,360	86,235	98,153	84,465	5,105
TOTAL FULL-TIME POSITIONS	150	158	158	160	158	0

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Operating Revenues	24,476	500	500	500	0	(500)
TOTAL REVENUES	24,476	500	500	500	0	(500)
BEGINNING FUND BALANCE	5,577	28,516	28,516	28,516	29,016	500
TOTAL RESOURCES	30,053	29,016	29,016	29,016	29,016	0
APPROPRIATIONS:						
Total Operating Expenditures	1,537	0	0	0	0	0
TOTAL APPROPRIATIONS	1,537	0	0	0	0	0
FUND BALANCE PER ACFR	28,516	29,016	29,016	29,016	29,016	0
ADJUSTMENTS TO FUND BALANCE	53	0	0	0	0	0
AVAILABLE FUND BALANCE	28,569	29,016	29,016	29,016	29,016	0
Reserve for Projects Appropriated	0	0	0	0	(7,505)	(7,505)
AVAILABLE FOR APPROPRIATION	28,569	29,016	29,016	29,016	21,511	(7,505)

FINANCE AND ADMINISTRATIVE SERVICES

MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND 202 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE						
(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Operating Revenues	2,475	4,020	4,020	3,900	3,500	(520)
TOTAL REVENUES	2,475	4,020	4,020	3,900	3,500	(520)
BEGINNING FUND BALANCE	0	1,825	1,825	1,825	1,584	(241)
TOTAL RESOURCES	2,475	5,845	5,845	5,725	5,084	(761)
APPROPRIATIONS:						
Total Operating Expenditures	650	0	4,141	4,141	3,900	3,900
TOTAL APPROPRIATIONS	650	0	4,141	4,141	3,900	3,900
FUND BALANCE PER ACFR	1,825	5,845	1,704	1,584	1,184	(4,661)
ADJUSTMENTS TO FUND BALANCE	3	0	0	0	0	0
AVAILABLE FUND BALANCE	1,829	5,845	1,704	1,584	1,184	(4,661)

LODGERS' TAX FUND 220 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE						
(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Lodgers' Tax	19,165	17,869	17,869	19,501	18,405	536
Total Miscellaneous/Other Revenues	130	1	1	100	1	0
TOTAL REVENUES	19,295	17,870	17,870	19,601	18,406	536
BEGINNING FUND BALANCE	2,938	4,112	4,112	4,112	2,755	(1,357)
TOTAL RESOURCES	22,233	21,982	21,982	23,713	21,161	(821)
APPROPRIATIONS:						
Operating Appropriations	8,929	8,516	9,297	10,094	8,784	268
Total Transfers to Other Funds	9,193	9,386	10,863	10,863	8,171	(1,215)
TOTAL APPROPRIATIONS	18,122	17,902	20,160	20,957	16,955	(947)
FUND BALANCE PER ACFR	4,112	4,080	1,821	2,755	4,206	126
ADJUSTMENTS TO FUND BALANCE	(50)	30	30	0	0	(30)
AVAILABLE FUND BALANCE	4,062	4,110	1,851	2,755	4,206	96

HOSPITALITY TAX FUND 221 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE						
(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous/Other Revenues	56	1	1	38	1	0
Total Hospitality Fee Revenue	3,844	3,573	3,573	3,900	3,681	108

FINANCE AND ADMINISTRATIVE SERVICES

HOSPITALITY TAX FUND 221

RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24	FY25	FY25	FY25	FY26	CURRENT YR/
	ACTUAL	ORIGINAL	REVISED	EST. ACTUAL	PROPOSED	ORIGINAL
EXPENSES	BUDGET	BUDGET	EXPENSES	BUDGET	CHG	
TOTAL REVENUES	3,900	3,574	3,574	3,938	3,682	108
BEGINNING FUND BALANCE	1,235	1,446	1,446	1,446	363	(65)
TOTAL RESOURCES	5,135	5,020	5,020	5,383	4,045	43
APPROPRIATIONS:						
Operating Appropriations	1,818	1,826	2,362	2,537	1,854	28
Total Transfers to Other Funds	1,872	1,826	2,308	2,483	1,854	28
TOTAL APPROPRIATIONS	3,690	3,652	4,670	5,020	3,708	56
FUND BALANCE PER ACFR	1,446	1,368	350	363	337	(1,030)
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	1,446	1,368	350	363	337	(1,030)

RISK MANAGEMENT FUND 705

RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY24	FY25	FY25	FY25	FY26	CURRENT YR/
	ACTUAL	ORIGINAL	REVISED	EST. ACTUAL	PROPOSED	ORIGINAL
EXPENSES	BUDGET	BUDGET	EXPENSES	BUDGET	CHG	
RESOURCES:						
Total Miscellaneous/Other Revenues	6,117	505	505	4,089	505	0
Total Internal Service Revenues	51,400	51,474	51,474	51,474	45,680	(5,794)
TOTAL REVENUES	57,517	51,979	51,979	55,563	46,186	(5,794)
BEGINNING WORKING CAPITAL BALANCE	(15,277)	(953)	(953)	(953)	(345)	608
TOTAL RESOURCES	42,240	51,027	51,027	54,610	45,841	(5,186)
APPROPRIATIONS:						
Total Internal Service Operations	39,727	42,951	42,951	53,842	43,117	166
Total Transfers to Other Funds	1,133	1,113	1,113	1,113	1,239	126
TOTAL APPROPRIATIONS	40,860	44,064	44,064	54,955	44,356	292
ADJUSTMENTS TO WORKING CAPITAL	(2,332)	1,000	1,000	0	0	(1,000)
ENDING WORKING CAPITAL BALANCE	(953)	7,963	7,963	(345)	1,485	(6,478)

FINANCE AND ADMINISTRATIVE SERVICES

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# grants	0	152	50	100	100
\$ grants	\$117 million	\$106 million	\$110 million	\$50 million	\$110 million
# new residential alarm permits	372	3,568	2,500	1,826	2,500
# non-residential alarm permits	205	2,156	1,700	1,012	1,700
# false alarms processed	9,295	18,026	20,000	10,172	20,000
\$ false alarm payments collected (fines) current/delinquent	\$64,625	\$434,395	\$700,000	\$302,000	\$700,000
\$ false alarm payments collected (permits) current/delinquent	\$382,240	\$598,928	\$700,000	\$338,600	\$700,000
\$ outstanding debt, by type of bond:	\$844,758,719	\$862,454,774	\$799,287,321	\$822,290,303	\$860,150,000
General Obligation Bonds	\$428,691,000	\$468,106,000	\$419,896,000	\$419,746,000	\$470,000,000
Airport Revenue Bonds	\$3,115,000	\$1,540,000	\$0	\$0	\$0
Gross Receipts Tax Revenue Bonds	\$240,255,000	\$227,366,516	\$220,665,000	\$244,676,516	\$235,000,000
Gross Receipts Tax/Lodger's Tax/Hospitality Fee Revenue Bonds	\$120,240,000	\$115,795,000	\$111,080,000	\$111,080,000	\$110,000,000
Refuse Removal and Disposal Revenue Bonds	\$39,715,000	\$38,815,000	\$37,870,000	\$37,870,000	\$36,500,000
Fire Revenue Loan Obligations	\$3,298,846	\$3,105,453	\$2,908,050	\$2,908,050	\$2,750,000
Special Assessment District Revenue Bonds	\$9,443,873	\$7,726,805	\$6,868,271	\$6,009,737	\$5,900,000
\$ liability claims paid (by coverage area: auto, workers comp, etc.) net of subrogation/recovery	\$40,189,944	\$29,633,615	\$25,000,000	\$22,941,146	\$35,000,000
\$ subrogation recovery collected (by coverage area: auto, workers comp, etc.)	\$1,155,541	\$1,148,065	\$1,500,000	\$519,276	\$1,900,000
# tort claims	1545	1669	1500	535	1700
# worker's compensation claims closed	869	630	850	126	900
# injuries	713	786	700	367	734
# EAP counseling sessions provided	846	937	900	418	950
\$ goods purchased	N/A	\$400 million	\$400 million	\$412 million	\$400 million
# purchase requisitions	N/A	30,000	30,000	13,752	25,000
# Vendor and Community Outreach events	N/A	12	6	5	6
# internal trainings delivered	N/A	20	8	4	8
# of residential units in the pipeline	323	436	300	691	500
Square Feet of Commercial Space Absorbed in MRA Areas	26,700	4,410	20,000	21,500	10,000
# of Developers/Businesses Inquiries Responded To	82	63	50	154	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
- Provide operating support to city departments
- 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.

FINANCE AND ADMINISTRATIVE SERVICES

Procure Goods and Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Buy goods and services in a timely manner	% of City spend off existing contracts (includes punch outs)	N/A	70%	70%	40%	70%
	% City spend on P-Cards	N/A	1.0%	1.0%	0.4%	1.0%
	Average time to complete a competitive solicitation (release to recommendation of award) in months	N/A	2	2	2	2

Pay and Collect Money Owed

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Pay vendors timely and accurately	% Accounts Receivable over 30, 60, 90 DAYS	27%, 4%, 0%	2%, .4%, 25%	20%, 10%, 10%	9%, 2.5%, 5 5%	20%, 10%, 10%
	% Accounts Payable over 30 days	10%	20%	15%	18%	15%
	Delinquency rate for lodgers and hospitality and franchise fees	0.5%	9.7%	6.5%	8.8%	8.0%
	Delinquency rate for alarm permit fees and fines	21%	24%	25%	23%	25%

Protect City Resources

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Achieve and sustain excellent financial standing	General Obligation Bond Rating (S&P, Fitch), Gross Receipts Tax Bond Rating (S&P, Fitch)	AAA/AA+/AA3	AAA/A/A+	AAA/AA+/A	AAA/AA+/AA5	AAA/AA+/A5
	Debt service payments made on time		1	A3		
Employees are safe and productive	% change (from prior year) in new workers compensation claims	40%	-28%	30%	-61%	6%
	# of work days lost to injury	4,398	4,628	4,400	1,698	4,600
	% employees using Employee Assistance Program services	4%	11%	4%	5%	11%

Plan and Manage City Finances

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Timely and Accurate financial reporting	Number of new audit findings	5	13	3	N/A	3
	Number of repeat audit findings	11	6	7	N/A	7
	Number of cleared audit findings	2	10	7	N/A	7
	On time ACFR submission	Yes	Yes	Yes	N/A	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)	\$217MM	\$202MM	\$206MM	\$103MM	\$207MM
The City reserve is maintained	Operating reserve fund balance (% of expenditures)	10.22%	7.95%	8.33%	8.30%	8.33%
Investment returns are optimized	Total return from core investment portfolio in excess of SAA benchmark	41	(2)	10	0	5

FINANCE AND ADMINISTRATIVE SERVICES

Revitalize Downtown, Central Avenue Corridor, and Other Disinvested Areas

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Revitalize Downtown, Central Avenue Corridor, and other Disinvested Areas	Square Feet of Commercial Space Created/Absorbed in MRA Areas	26,700	19,200	20,000	21,500	10,000
	Number of Residential Units Completed	16	109	45	0	50
	Total Project Investment	\$38M	\$22M	\$180M	\$7M	\$20M

Assist Developers with Catalytic Projects

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Assist Developers with Catalytic Projects	Number of Developers/Businesses Inquiries Responded To	82	63	50	154	50
	Funding issued for RFP	0	0	\$4M	\$4M	\$1M
	Number of Residential Units in the Pipeline	323	436	300	691	500

Develop and Implement Community Based Plans for Revitalization

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Develop and Implement Community Based Plans for Revitalization	Number of Community Meetings Attended/Presentations Made	23	35	20	20	20
	Number of MRA Plans Created	1	0	1	0	1
	Number of Interdepartmental Implementation Projects	8	16	4	18	10

Emergency Management

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Organization is aware and prepared	% of plans updated on revision/update schedule	20%	25%	40%	20%	50%
	# of preparedness, response, and recovery trainings delivered internally to city entities	13	19	15	15	16
	# of emergency management trainings delivered internally to city entities	12	19	15	15	16
	% of EOC positions with training completed to standard	100%	60%	50%	50%	100%
Community is aware and prepared	# of community outreach presentations to raise awareness in the community	6	2	8	5	10
	# of community trainings targeted at preparing the community for disasters, hazards, responses, and recovery	12	2	12	7	10
	# of community members participating in trainings	40	20	40	20	40
	# of internal and external tests of the emergency alert system and other communication platforms	120	120	120	60	120

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

FINANCE AND ADMINISTRATIVE SERVICES

Training and Technical Assistance to Departments and Cross-Departmental Collaborations

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Language Access	# departments with language access plans	N/A	25	15	1	20
	# department language access coordinators designated by department and trained by OEI	N/A	30	30	25	30
	# dollars spent on language services (both oral interpretation and written translations)	N/A	\$101,796	\$75,000	\$39,447	\$120,000
Community is aware and prepared	# internal consultations provided	N/A	188	100	57	144
	# internal supports produced (data, guides, reports, story maps, handbooks)	N/A	5	5	14	5
	# legislated planning processes OEI involved in i.e. Transit, Open Space, Aging, HR, Arts	N/A	7	10	0	8
Culture Change	# Interns and Americorps mentored/placed	N/A	17	15	0	20
	# learning opportunities and trainings offered	N/A	61	60	21	60
	# attendees	N/A	937	1,000	465	1,000
	# Racial Equity Liaisons designated by departments and trained by OEI	N/A	62	50	60	50
	# Departments with Racial Equity Action Plans	N/A	0	2	0	2

Engaging Community and Providing Community and Constituent Specific Support

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Language Access	# summits, fairs, events sponsored financially, co-hosted, co-organized or tabled by OEI	N/A	80	40	61	60
	# constituent calls received by OEI	N/A	408	300	241	355
	# constituent calls referred out	N/A	233	150	302	192
Commission or Working Group Participation	# Commission meetings	N/A	20	24	6	12
	# Human Rights Board Meetings	N/A	8	12	3	10
	# Black Community Engagement strategy team meetings	N/A	320	104	518	104
Convenings Between Departments	# Immigrant and Refugee Affairs advisory group meetings	N/A	66	52	39	60
	# 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)	N/A	575	400	53	487
	# RFP input, review and participation in selection processes to promote local & MBE spend	N/A	4	5	0	5
Culture Change	# 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)	N/A	177	65	46	100
	# CIP Staff Review Process Participation to promote equity in infrastructure investment	N/A	1	5	0	5
	# OEM Migrant Assistance Project coordination meetings and CAP meetings	N/A	56	12	6	0
	# migrants/shelter nights/ meals provided	N/A	3959	1285	954	205

FINANCE AND ADMINISTRATIVE SERVICES

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
	# Migrants	N/A	1362	1285	801	0
	# migrants staying overnight	N/A	496	214	107	0
	# room nights	N/A	1925	236	118	0
	# migrant meals	N/A	3959	1908	954	0

Intergovernmental Relations and Tribal Consultations

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Tribal Consultation	# Formal Tribal Consultations	N/A	N/A	2	15	4
	Tribal Engagements	N/A	N/A	15	69	20
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 Commision	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 OEM	Moved to OEM	Moved to OEM
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

*OEI has submitted narrative description to Council to satisfy performance measures

Building Community Capacity, Awareness, Access

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Community Safety	LGBTQ+, Muslim, Jewish community, and similar supports to vulnerable groups	N/A	10	10	8	10
Partnerships and Contracts	# letters of support or commitment for community groups to obtain grant funding	N/A	7	10	4	10
	# grant funds awarded to OEI	N/A	101,029	100,000	125,514	100,500
Grant Dollars Spent/Distributed	# funds spent or distributed	N/A	432,222	250,000	144,140	342,000

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 2026 HIGHLIGHTS

General Fund - 110

The proposed FY/26 General Fund budget of \$132.4 million reflects an increase of 10.4% or \$12.5 million above the FY/25 original budget.

The budget contains funding of \$6.5 million for an IAFF negotiated COLA, along with \$3.8 million for the FY/25 negotiated COLA. The overtime appropriation was increased \$833 thousand in proportion to IAFF wage adjustments.

For non-IAFF employees, \$113 thousand is added for COLA, subject to negotiations for union positions. Funding of \$352 thousand is included for the employer's share of the State mandated PERA 0.5% increase.

Other technical adjustments include \$207 thousand for medical and \$43 thousand for basic life (BLIF), whereas group life decreased \$91 thousand.

An FY/25 intra-year personnel adjustment deletes one vacant civilian position to support the reclass of a construction worker to a construction fabricator/installer.

The proposed budget restores \$27 thousand for the FY/25 projected savings.

Technical adjustments associated with internal services decrease telephone appropriation by \$83 thousand, network by \$2 thousand and radio by \$225 thousand. Fleet maintenance and fuel have a minimal increase. Risk assessments related to workers compensation and tort increase by \$432 thousand. Operating funding of \$69 thousand is transferred from the Department of Technology and Innovations to Albuquerque Fire Rescue earmarked for the Motorola Agreement for Lifecycle Management.

The FY/26 proposed budget includes funding of \$815 thousand to add four sworn positions and establish appropriate rank for the purpose of staffing the new Fire Station 23, located in the SW Mesa. Operational funding of \$271 thousand is also included for equipment, personal protective gear, and utilities. Fire Station 23 is anticipated to come-on-line Fiscal Year 2026.

Non-recurring funding of \$110 thousand is carried over from FY/25 to cover costs associated with fleet operations and the behavioral health initiative.

State Fire Fund - 210

FY/26 funding for the State Fire Fund is proposed at \$3.3 million, an increase of .8% or \$28 thousand above the FY/25 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/26 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/26, appropriated in separate legislation, total \$3.7 million and includes applying for rescue equipment, training, and general equipment needs. Indirect overhead and cash match are included in the transfer to the operating grants fund in City Support. Intra-year FY/25 personnel changes, approved in R-24-86, R-2024-075, adds three firefighter positions, which will support in staffing the new Fire Station 23.

FIRE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2700002-FD-Headquarters	4,399	4,873	4,909	4,797	5,329	456
2700003-FD-Dispatch	6,791	6,827	7,010	7,221	7,067	240
2700004-FD-Emergency Response/Field Op	88,813	87,523	90,539	96,819	98,532	11,009
2700005-FD-Fire Prevention / FMO	7,545	8,224	8,477	7,478	8,161	(63)
2700006-FD-Training	3,670	4,148	4,298	3,666	4,617	469
2700007-FD-Logistics / Planning	5,124	4,747	4,759	5,242	4,870	123
2700013-FD-Emergency Services	3,928	3,583	3,756	4,407	3,839	256
Total 110 - General Fund	120,270	119,925	123,748	129,630	132,415	12,490
<u>210 - Fire Fund</u>						
2700001-FD-State Fire Fund	1,039	3,041	3,041	8,511	3,069	28
2700010-FD-Transfer to D/S Fund 410	279	279	279	279	279	0
Total 210 - Fire Fund	1,318	3,320	3,320	8,790	3,348	28
<u>265 - Operating Grants Fund</u>						
2700015-Project Program (265) - Fire	1,035	243	243	243	3,745	3,502
Total 265 - Operating Grants Fund	1,035	243	243	243	3,745	3,502
<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	122,899	123,767	127,590	138,942	139,787	16,020
Intradepartmental Adjustments	279	279	279	279	279	0
NET APPROPRIATIONS	122,620	123,488	127,311	138,663	139,508	16,020
TOTAL FULL-TIME POSITIONS	821	821	824	823	827	6

FIRE

FIRE FUND 210 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY23 ACTUAL EXPENSES	FY24 ORIGINAL BUDGET	FY24 REVISED BUDGET	FY24 EST. ACTUAL EXPENSES	FY25 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous/Other Revenues	241	5	5	139	5	0
Total Intergovernmental Revenue	<u>3,346</u>	<u>3,320</u>	<u>3,320</u>	<u>3,348</u>	<u>3,348</u>	28
TOTAL REVENUES	3,587	3,325	3,325	3,487	3,353	28
BEGINNING FUND BALANCE	<u>3,198</u>	<u>5,468</u>	<u>5,468</u>	<u>5,468</u>	<u>164</u>	<u>(5,303)</u>
TOTAL RESOURCES	<u>6,785</u>	<u>8,793</u>	<u>8,793</u>	<u>8,955</u>	<u>3,517</u>	<u>(5,275)</u>
APPROPRIATIONS:						
Total State Fire Fund	1,039	3,041	3,041	8,511	3,069	28
Total Transfers to Other Funds	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	0
TOTAL APPROPRIATIONS	<u>1,318</u>	<u>3,320</u>	<u>3,320</u>	<u>8,790</u>	<u>3,348</u>	<u>28</u>
FUND BALANCE PER ACFR	<u>5,468</u>	<u>5,473</u>	<u>5,473</u>	<u>164</u>	<u>169</u>	<u>(5,303)</u>
ADJUSTMENTS TO FUND BALANCE	<u>(49)</u>	<u>32</u>	<u>32</u>	<u>(49)</u>	<u>(49)</u>	<u>(80))</u>
AVAILABLE FUND BALANCE	<u>5,419</u>	<u>5,504</u>	<u>5,504</u>	<u>116</u>	<u>121</u>	<u>(5,384)</u>

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous/Other Revenues	8	0	0	0	0	0
Total Intergovernmental Revenue	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	0
TOTAL REVENUES	<u>287</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>0</u>
BEGINNING FUND BALANCE	<u>28</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>	0
TOTAL RESOURCES	<u>316</u>	<u>317</u>	<u>317</u>	<u>317</u>	<u>317</u>	<u>0</u>
APPROPRIATIONS:						
Debt Service	<u>277</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	0
TOTAL APPROPRIATIONS	<u>277</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>0</u>
FUND BALANCE PER ACFR	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>0</u>
ADJUSTMENTS TO FUND BALANCE	<u>(2)</u>	<u>(18)</u>	<u>(18)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>
AVAILABLE FUND BALANCE	<u>37</u>	<u>39</u>	<u>39</u>	<u>37</u>	<u>37</u>	<u>(2)</u>

FIRE

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# structure fires investigated	66	58	55	20	72
# structure fires related to arson	27	26	30	13	30
# citizen fire injuries	39	44	18	15	32
# citizen fire fatalities	10	5	4	3	0
# firefighter injuries	273	201	150	70	150
# of problem properties added – ADAPT Program	26	13	13	5	25
# of problem properties running total – ADAPT Program	122	163	215	168	200
# of distressed properties addressed – ADAPT Program	15	23	35	25	35
# of properties tracked – ADAPT	319	633	800	216	500
# special event inspections	226	412	468	211	450
# movie standbys	28	156	30	67	150
# of birth deliveries	33	22	22	7	15

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
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	82%	84%	86%	84%	85%
Firefighter Training	Total training hours per firefighter	218	218	218	218	218
	# of cadets trained	63	46	50	16	60

Emergency Medical Response

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Response Time	% Life-threatening event, unit arrives in 8 minutes	90%	88%	91%	89%	90%
	% Non-life-threatening event, unit arrives in 8 minutes	81%	79%	82%	79%	82%
Efficacy	LUCAS deployments	529	451	440	174	365
	# of trained paramedics	213	218	230	218	230
	# of paramedics trained	11	19	20	15	20
	Minimum hours of EMS training	30	32	30	15	30

FIRE

Special Operations

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Workload	# hazardous materials incidents	663	643	680	318	668
	# wildland fires	254	255	304	124	260
	# heavy technical rescue calls	145	189	178	105	220
Special Ops Training	# of Firefighters trained in Advanced Wildland	185	113	230	150	200
	# of Firefighters trained as Hazardous Materials Technicians	182	192	210	206	220
	# of Firefighters trained as Technical Rescue Technicians	68	63	86	78	87

Dispatch

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Workload	# of emergencies dispatched	108,635	127,587	112,752	66,345	139,325
	# of medical emergencies dispatched	100,016	107,173	98,026	55,663	116,892
	# of fire calls dispatched	8,619	20,414	14,726	10,682	22,432
Speed	% calls answered within 15 seconds	96%	95%	96%	96%	96%
	% medical calls dispatched within 120 seconds	63%	64%	63%	63%	65%
	% fire calls dispatched within 106 seconds	70%	72%	70%	71%	72%

Fire Prevention

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Inspection	# of buildings inspected	7,426	7,751	7,400	3,818	7,500
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	48%	53%	45%	38%	55%
Abatement	% of added problem properties completed ADAPT program	57%	62%	100%	52%	65%
	# properties being monitored by ADAPT	57	48	45	31	35

Community Risk Reduction

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Education	# children educated	1,760	4,533	3,500	275	4,500
Proactive Response	# of persons working with providers	500	651	630	311	622
	# home modification installations (fall prevention)	466	517	488	280	560

Support Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Fleet Reliability	# after hours call outs	131	124	120	60	115
	% work order turnaround closed within 24 hours	50%	50%	50%	51%	50%
	# of finished work orders	1,279	1,692	1,478	739	1,483
	# of PM's completed	450	428	482	241	453

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 2026 HIGHLIGHTS

General Fund - 110

The FY/26 proposed General Services budget is \$22.9 million, a decrease of 0.5% or \$119 thousand below the FY/25 original budget.

The proposed budget includes an increase of \$257 thousand for COLA, subject to negotiations for positions associated with a union. There is a State mandated 0.5% PERA increase of \$63 thousand for the employer's share.

Other technical adjustments include \$35 thousand increase for medical, \$10 thousand increase for basic life (BLIF) and a \$13 thousand decrease for group life.

Intra-year, one senior project coordinator was transferred from the Municipal Development Department, and one system analyst was created and the costs should be recovered by CIP fund 3% Energy Project. The wage adjustment and reclassification for various positions increase personnel costs by \$7 thousand.

Internal service costs associated with communication, risk and fleet decreased by a \$197 thousand.

The sustainability division will move to the Environmental Health Department in FY/26. The transfer of four positions and operating costs decreases the budget by \$631 thousand. Also included in the budget is a \$45 thousand operating transfer from the Arts & Culture Department to GSD for Railyard. The lease and janitorial services at 501 Tijeras increase operating budget by \$56 thousand.

The proposed budget includes \$535 thousand in projected savings and funds a total of 183 full-time positions.

City/County Facilities Fund - 290

The FY/26 proposed budget for the City/County Facilities Fund which consists solely of the Law Enforcement Center is \$661 thousand.

Revenues include rent collected from Bernalillo County in the amount of \$313 thousand. The proposed budget funds a total of three full-time positions.

Stadium Operating and Debt Service Funds – 691/695

The proposed FY/26 budget for the Stadium Operating Fund reflects \$2.2 million, an increase of \$11 thousand above the FY/25 original budget. The proposed budget funds two full-time positions.

Enterprise revenue for FY/26 is estimated at \$2.1 million.

The FY/26 proposed budget for the Stadium Debt Service Fund is \$976 thousand.

Fleet Management Fund – 725

The fleet management fund has a FY/26 proposed budget of \$14.8 million, a decrease of \$45 thousand below the FY/25 original budget.

Technical adjustments include funding of \$12 thousand for the employer's share of the State mandated PERA increase of 0.5%, and a combined increase of \$7 thousand for medical, basic life (BLIF) and group life.

Other technical adjustments include a net decrease of \$4 thousand for internal service costs associated with fleet, communications, and risk assessments.

The proposed budget funds a total of 35 full-time positions.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
2200001-GS-Strategic Support	942	1,391	1,391	1,176	1,169	(222)
2200002-GS-Facilities Division	10,257	7,888	7,888	8,632	8,166	278
2200003-GS-Gibson Health Hub	2,898	0	0	0	0	0
2200004-GS-Security Division	11,843	10,872	10,872	10,277	10,627	(245)
2200005-GS-Energy & Sustainability Div	1,278	742	842	882	757	15
2200006-GS-Convention Center/ASC	2,250	2,121	2,121	2,147	2,176	55
2200024-GS-Trsf to Stadium Ops Fund	0	0	0	0	0	0
Total 110 - General Fund	29,467	23,014	23,114	23,114	22,895	(119)

GENERAL SERVICES

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
<u>265 - Operating Grants Fund</u>						
2200265-Project Program (265) - General Services	61	7,319	7,319	7,319	7,319	0
Total 265 - Operating Grants Fund	61	7,319	7,319	7,319	7,319	0
<u>290 - City/County Bldg Ops Fund</u>						
2200007-GS-Law Enforcement Center	1,115	589	589	589	641	52
2200008-GS-C/C Trsf to General Fund	20	20	20	20	20	0
Total 290 - City/County Bldg Ops Fund	1,135	609	609	609	661	52
<u>691 - Sports Stadium Operating Fund</u>						
2200009-GS-Stadium Operations	2,161	1,222	1,222	2,417	1,234	12
2200010-GS-Stadium Trsf to General Fun	18	21	21	21	20	(1)
2200011-GS-Trsf to Debt Svc Fund	976	976	976	976	976	0
Total 691 - Sports Stadium Operating Fund	3,155	2,219	2,219	3,414	2,230	11
<u>695 - Sports Stadium Debt Svc Fund</u>						
2200012-GS-Stadium Debt Service	965	966	966	969	976	10
Total 695 - Sports Stadium Debt Svc Fund	965	966	966	969	976	10
<u>725 - Fleet Management Fund</u>						
2200013-GS-Fleet Management	14,533	14,250	14,250	13,963	14,328	78
2200025-GS-Fleet Trsf to General Fund	489	604	604	604	481	(123)
Total 725 - Fleet Management Fund	15,022	14,854	14,854	14,567	14,809	(45)
TOTAL APPROPRIATIONS	49,806	48,981	49,081	49,991	48,890	(91)
Intradepartmental Adjustments	1,941	1,942	1,942	1,945	1,952	10
NET APPROPRIATIONS	47,865	47,039	47,139	48,046	46,938	(101)
TOTAL FULL-TIME POSITIONS	238	227	227	229	224	(3)

CITY/COUNTY FACILITIES FUND 290 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Intergovernmental Revenues	333	313	313	313	313	0
Total Miscellaneous Other Revenues	41	0	0	23	0	0
TOTAL REVENUES	373	313	313	336	313	0
BEGINNING FUND BALANCE	1,580	818	818	818	545	(273)

GENERAL SERVICES

CITY/COUNTY FACILITIES FUND 290 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
TOTAL RESOURCES	1,953	1,131	1,131	1,154	858	(273)
APPROPRIATIONS:						
City/County Facilities Operations	1,115	589	589	589	641	52
Total Transfers to Other Funds	20	20	20	20	20	0
TOTAL APPROPRIATIONS	1,135	609	609	609	661	52
FUND BALANCE PER ACFR	818	522	522	545	197	(325)
ADJUSTMENTS TO FUND BALANCE	(3)	0	0	0	0	0
AVAILABLE FUND BALANCE	815	522	522	545	197	(325)

STADIUM OPERATING FUND 691 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous/Other Revenues	92	0	0	29	0	0
Total Enterprise Revenues	2,847	2,133	2,133	2,400	2,133	0
TOTAL REVENUES	2,938	2,133	2,133	2,429	2,133	0
BEGINNING WORKING CAPITAL BALANCE	1,456	1,189	1,189	1,189	204	(985)
TOTAL RESOURCES	4,394	3,322	3,322	3,618	2,337	(985)
APPROPRIATIONS:						
Total Enterprise Operations	2,161	1,222	1,222	2,417	1,234	12
Total Transfers to Other Funds	994	997	997	997	996	(1)
TOTAL APPROPRIATIONS	3,155	2,219	2,219	3,414	2,230	11
ADJUSTMENTS TO WORKING CAPITAL	(50)	0	0	0	0	0
ENDING WORKING CAPITAL BALANCE	1,189	1,103	1,103	204	107	(996)

STADIUM DEBT SERVICE FUND 695 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Miscellaneous/Other Revenues	31	0	0	8	0	0
Total Interfund Revenues	976	976	976	976	976	0
TOTAL REVENUES	1,007	976	976	984	976	0
BEGINNING FUND BALANCE	1,033	1,074	1,074	1,074	1,089	15

GENERAL SERVICES

STADIUM DEBT SERVICE FUND 695
RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
TOTAL RESOURCES	<u>2,039</u>	<u>2,050</u>	<u>2,050</u>	<u>2,058</u>	<u>2,065</u>	<u>15</u>
APPROPRIATIONS:						
Stadium Debt Service	965	966	966	969	976	10
TOTAL APPROPRIATIONS	<u>965</u>	<u>966</u>	<u>966</u>	<u>969</u>	<u>976</u>	<u>10</u>
FUND BALANCE PER ACFR	<u>1,074</u>	<u>1,084</u>	<u>1,084</u>	<u>1,089</u>	<u>1,089</u>	<u>5</u>
ADJUSTMENTS TO FUND BALANCE	(935)	(925)	(925)	(940)	(960)	(35)
AVAILABLE FUND BALANCE	<u>139</u>	<u>159</u>	<u>159</u>	<u>149</u>	<u>129</u>	<u>(30)</u>

FLEET MANAGEMENT FUND 725
RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES:						
Total Internal Service Revenues	15,240	14,024	14,024	13,927	14,382	359
Total Miscellaneous/Other Revenues	885	533	533	222	533	0
TOTAL REVENUES	<u>16,125</u>	<u>14,557</u>	<u>14,557</u>	<u>14,149</u>	<u>14,916</u>	<u>359</u>
BEGINNING WORKING CAPITAL BALANCE	3,125	4,584	4,584	4,584	4,122	(462)
TOTAL RESOURCES	<u>19,250</u>	<u>19,141</u>	<u>19,141</u>	<u>18,733</u>	<u>19,038</u>	<u>(103)</u>
APPROPRIATIONS:						
Total Internal Service Operations	14,533	14,250	14,250	13,963	14,328	78
Total Transfers to Other Funds	489	604	604	604	481	(123)
TOTAL APPROPRIATIONS	<u>15,022</u>	<u>14,854</u>	<u>14,854</u>	<u>14,567</u>	<u>14,809</u>	<u>(45)</u>
ADJUSTMENTS TO WORKING CAPITAL	356	(44)	(44)	(44)	61	105
ENDING WORKING CAPITAL BALANCE	<u>4,584</u>	<u>4,243</u>	<u>4,243</u>	<u>4,122</u>	<u>4,290</u>	<u>47</u>

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# of properties owned by the City	2,235	2,235	2,235	2,900	2,900
# of hours of annual training received by each crossing guard	300	300	465	NA	NA
# of crosswalks in elementary school zones	169	169	169	NA	NA

GENERAL SERVICES

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 Transit Department's ability to perform these services at a high level.

Ensure safety and welfare in public areas and at public events

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Public spaces are safe	# of parks and bus stops patrolled	2,750	2,750	3,106	3,075	3,080*
	# of City-operated CCTV cameras	1,237	3,474	2,750	3,765	4,165

Manage City's consumption of utilities

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
City Utility Consumption is Efficient	Dollars implemented with "3% for Energy" projects	0	939,668	4,000	0	6,000,000
	Operational savings from 3% projects implemented	735,200	350,000	750,000	0	1,000,000
	Energy savings with "3% for Energy" projects (kWh)	625,000	986,135	750,000	0	1,000,000
	Total kWh of electricity usage	87.4M	114.9 M	100M	39.6M	100M
	Total kWh savings	0	0	0	0	0
	Total kW of electricity usage (thousands)	0	0	0	0	0
	Total kW savings	0	0	0	0	0
	Total Spend electricity (\$)	14,700,000	14,800,000	114,000,000	5,149,662	14,000,000
	Total Savings electricity (\$)	0	3,481,198	3,000,000	481,198	700,000
	Total BTUs/therm of gas usage	0	370,021	500,000	87,691	500,000
	Total BTUs / therm of gas savings	0	(76,746)	0	(38,373)	0
	Total Spend gas (\$)	795,302	1,700,000	1,000,000	407,000	1,500,000
	Total Savings gas (\$)	(62,294)	300,000	0	0	300,000
	Total gallons of water usage	0	2,646,162,200	2.5B	872,156,032	2,500,000,000
	Total gallons of water usage savings	0	(285,608,092)	0	0	500,000
	Total Spend water (\$)	10,400,000	12,187,352	8,000,000	4,402,347	12,000,000
	Total Savings water (\$)	(3,100,000)	(1,805,080)	0	0	0
	Total Solar capacity (kW)	8,111	8,000	8,000	0	0
	Total Solar capacity increase (kW)	0	0	0	0	0
	Total Renewable Energy generated (kWh)	7.5M	10.6M	7.5M	3.9M	8M
	Total Renewable Energy increase (kWh)	0	3,128,002	0	0	6,000,000
	Total Renewable Energy related savings or avoided cost (\$)	(128,877)	1,963,185	(125,000)	430,623	1,000,000
	Solar Direct Energy generated (kWh)	63.5M	64.4M	40M	32.2M	46M
	Solar Direct Total Credit (\$)	(3,393,321)	3,423,261	(3,000,000)	747,449	3,400,000
Educational Impact and Public Awareness	# of educational presentations	-			TBD	

GENERAL SERVICES

Maintain public buildings that are safe, functional, and operational

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Buildings are Safe and Accessible	# security calls for service	6,782	20,431*	12,000	12,022**	22,734
	# of security activity (NEW)	30,741	102,912*	80,000	58,451**	100,455
	# city facilities with assigned security personnel	14	14	14	13	11
Buildings operate as designed	Square foot maintained per maintenance staff person (000's)	103,000	104,000	106,000	103,242	106,000
	Facility area maintained (million sq. ft.)	3.1	3	3.3	3	3
	# of requests for workspace temperature adjustments	0	45	32	20	32
	# of roof leaks	0	25	7	32	10
	% of Convention Center Users rating facility cleanliness above average or excellent	N/A	N/A	N/A	N/A	N/A
	% of Convention Center Users rating facility conditions above average or excellent	N/A	N/A	N/A	N/A	N/A
	% of Convention Center Users rating of overall ARSC experience above average or excellent	N/A	N/A	N/A	N/A	N/A
Facility users are satisfied with maintenance request	# of emergency maintenance requests	316	323	TBD	192	TBD
	# of hours to respond to emergency requests	2	2	TBD	2	TBD
	# of days to close emergency maintenance work orders	30	28	TBD	22	TBD
	# of urgent maintenance requests	284	275	TBD	152	TBD
	# of days to close urgent maintenance work orders	18	20	TBD	17	TBD
	# of routine maintenance requests	2,196	2,185	TBD	2,161	TBD
	# of days to close routine maintenance work orders	12	52	TBD	41	TBD
Building readily availability	% of heating systems beyond useful life still in service	N/A	60%	60%	60%	60%
	% of cooling systems beyond useful life still in service	N/A	70%	70%	70%	70%

Maintain City Fleet

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
City vehicles are safe to operate	% of vehicles overdue for preventive maintenance served	15%	16%	15%	19%	15%
	% of fleet beyond useful life still active	13%	12%	12%	9%	10%
City vehicles are readily available	# of days city vehicles are out of service due to repair	11	5	6	4	6
Achieve and sustain top industry rating	Blueseal shop certification maintained	Yes	Yes	Yes	Yes	Yes

HEALTH, HOUSING AND HOMELESSNESS

The Health, Housing and Homelessness Department (HHH) became a new department beginning in FY/25. Effective July 1, 2024, the Family and Community Services Department split to create two departments, Health, Housing and Homelessness and Youth and Family Services.

Health, Housing and Homelessness 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; 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 2026 HIGHLIGHTS

General Fund – 110

The proposed FY/26 General Fund budget for HHH totals \$53.3 million, including \$8 million for housing vouchers budgeted in City Support for the transfer to Operating Grant Fund (265), an increase of \$2.1 million above the FY/25 original budget.

The FY/26 proposed budget includes \$156 thousand for a COLA, subject to negotiations for positions associated with a union. The budget also contains an increase of \$46 thousand for the employer's share of the State-mandated 0.5% PERA increase.

Other personnel technical adjustments include an \$18 thousand increase for medical insurance, a \$4 thousand increase for basic life (BLIF) and a \$7 thousand decrease for group life.

Wage adjustments and reclassifications for several positions increase personnel costs by \$81 thousand, offset by corresponding reductions to the operating appropriation. Two positions will be deactivated in FY/26 with savings of \$179 thousand.

Other adjustments include \$364 thousand to realign four Health and Social Service Center (HSSC) positions from the Operating Grants Fund to the General Fund; \$91 thousand for the creation of an additional community services program specialist; and \$19 thousand to increase temp wages. Additionally, the FY/26 proposed budget reallocates \$2 million from YFS to HHH and carries forward \$13.7 million in non-recurring funding for the Department.

Adjustments for operating costs and internal allocations include increases of \$322 thousand for IT network expenses and \$3 thousand for fleet maintenance and fuel, as well as reductions of \$245 thousand in mental health and homeless support services contracts, \$62 thousand for risk insurance assessments, and \$99 thousand for telephone provider rates. The proposed budget includes \$484 thousand in projected savings.

The department's total full-time position count from all funding sources remains at 100 for FY/26. The General Fund full-time position count increases from 77 in FY/25 to 80 for FY/26.

Operating Grants Fund – 265 & Community Development Fund – 205

The FY/26 proposed budget for the department's grants are estimated at \$4.2 million in the Community Development Fund and \$2.5 million in the Operating Grants Fund.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3000007-HH-Strategic Support	0	3,399	3,302	3,324	3,535	136
3000008-HH-Health and Human Services	0	5,330	5,330	5,153	5,370	40
3000009-HH-Affordable Housing	0	8,954	3,204	6,944	1,048	(7,906)
3000012-HH-Mental Health	0	5,135	5,135	4,235	4,129	(1,006)
3000013-HH-Emergency Shelter	0	7,106	9,106	13,181	8,326	1,220
3000019-HH-Homeless Support Svcs Prog	0	7,890	7,890	7,627	7,402	(488)
3000028-HH-Gateway Center	0	9,957	9,957	11,233	12,183	2,226
3000015-HH-Substance Use	0	3,430	3,430	1,763	3,294	(136)
Total 110 - General Fund	0	51,201	47,354	53,459	45,287	(5,914)

HEALTH, HOUSING AND HOMELESSNESS

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
<u>205 - Community Development Fund</u>						
3000025-Project Program (205) - HHH	0	4,867	4,867	4,867	4,243	(624)
Total 205 - Community Development Fund	0	4,867	4,867	4,867	4,243	(624)
<u>265 - Operating Grants Fund</u>						
3000026-Project Program (265) - HHH	0	6,297	6,297	6,297	10,477	4,180
Total 265 - Operating Grants Fund	0	6,297	6,297	6,297	10,477	4,180
TOTAL APPROPRIATIONS	0	62,364	58,517	64,623	60,007	(2,358)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	0	62,364	58,517	64,623	60,007	(2,358)
TOTAL FULL-TIME POSITIONS	0	100	100	101	100	0

COMMUNITY DEVELOPMENT FUND 205 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Project Revenues	6,102	4,867	4,867	4,867	4,243	(624)
TOTAL REVENUES	6,102	4,867	4,867	4,867	4,243	(624)
BEGINNING FUND BALANCE	97	98	98	98	98	0
TOTAL RESOURCES	6,199	4,965	4,965	4,965	4,341	(624)
APPROPRIATIONS						
Total Project Expenditures	6,032	4,799	4,799	4,799	4,131	(668)
Total Transfer to General Fund - 110	69	68	68	68	112	44
TOTAL APPROPRIATIONS	6,101	4,867	4,867	4,867	4,243	(624)
FUND BALANCE PER ACFR	98	98	98	98	98	0
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	98	98	98	98	98	0

PERFORMANCE MEASURES

CORE SERVICES

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

- Increase Housing Stability

HEALTH, HOUSING AND HOMELESSNESS

- Increase Behavioral Health Stability
- Increase Individual and Family Resilience
- Increase Public Safety

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

Increase Housing Stability

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Emergency Housing	# of homeless people provided emergency shelter	6,103	7,420	7,257	3,576	8,439
Supportive Housing	# of formerly homeless households provided with supportive housing (rental assistance plus supportive services)	1,004	1,233	1,114	853	998
	% formerly homeless who are still in housing program or who have exited to permanent housing by the end of the contract year	92%	93%	81%	93%	80%
Prevention of Homelessness	# of people served with eviction prevention assistance	3,613	1,529	1,867	628	208
	% of families still housed 3 months after eviction prevention assistance	45%	77%	80%	72%	80%
Affordable Housing	# of affordable housing units added to the existing housing inventory (new construction and rehabilitation)	0	75	196	90	152

Increase Behavioral Health Stability

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Substance Use Treatment	# of youth and adults who receive substance use treatment services	562	1,120	655	692	1,270
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	341	287	409	219	332

Increase Individual and Family Resilience

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Food Security	# of food boxes provided through HSSCs	16,575	22,349	20,000	10,737	20,000
Domestic Violence and Sexual Assault	# of domestic violence survivors who receive support services	894	1,062	867	344	677
Access to Assistance	# of people who receive sexual assault services	1,127	871	1,217	537	845

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/26 Proposed	Funding Source	Contract Type
Affordable Housing and Community Development Contracts					
Palindrome		Affordable Housing Infrastructure	500,000	CDBG	PF
Sol Housing		700 2nd Street Greywater System	200,000	CDBG	PF
New Day		Permanent Supportive Housing	976,568	GF	SS
Catholic Charities		Permanent Supportive Housing	686,626	GF	SS
Heading Home		Permanent Supportive Housing	2,645,699	GF	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/26 Proposed	Funding Source	Contract Type
	Barrett Foundation	Permanent Supportive Housing	1,614,834	GF QTR	SS
	Serenity Mesa	Permanent Supportive Housing	398,153	GF	SS
	Good Shepherd Center	Permanent Supportive Housing	643,248	GF	SS
	New Mexico Dream Center	Permanent Supportive Housing	276,822	GF	SS
	RFP	Housing and Contracts	7,412,150	HOME ARPA	PF
	RFP	Housing & Economic Development Contracts	6,300,000	HNEDF	PF
	Homewise Homestart	Affordable Homeownership assistance	1,300,000	CDBG	AH
	CABQ DHHH Health & Social Service Centers	Eviction Prevention	250,000	CDBG	PS
	CABQ Office of Civil Rights	Fair Housing	10,000	GF	PT
	NM Legal Aid	Landlord-Tenant hotline	75,000	GF	SS
	Barrett Foundation	Housing assistance for homeless women and women with children	176,272	HESG	SS
	RFP	Affordable Housing Development/Redevelopment - Rental	1,361,072	HOME	AH
	Enlace Comunitario	Tenant Based Rental assistance	536,378	HOME	AH
	Greater Albuquerque Housing Partnership	CHDO Operating	50,000	HOME	AH
	RFP	CHDO- Affordable Housing Development/Redevelopment - Rental	292,117	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	716,932	COC	SS
	Barrett Foundation	Housing assistance for homeless women and women with children	183,407	COC	SS
	RFP	Housing assistance for homeless persons	358,739	COC	SS
	Cuidando Los Ninos	Housing assistance for homeless families	246,022	COC	SS
	S.A.F.E. House	Housing assistance for victims of domestic violence	458,851	COC	SS
	HopeWorks	Housing assistance for chronically homeless persons	349,771	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	485,800	COC	SS
	La Vida Nueva Housing	Renovate and Improve Public Housing Units	765,190	CDBG	AH
	CABQ Dept. of Senior Affairs	Senior Meals Program	119,300	CDBG	PS
	Monarch Property Management	Housing Vouchers	758,050	GF	PT
Total Affordable Housing Contracts			30,381,436		

Emergency Shelter Contracts					
	RFP	Emergency shelter for homeless women and women with children	39,000	GF	SS
	CPLC	Emergency shelter for homeless persons - Gateway West	2,962,458	GF QTR	SS
	Herrera coaches, Old Town Catering, Security	Various vendors to operate Gateway West	1,843,012	GF QTR	SS
	CPLC	Case Management Gateway West	350,000	GF QTR	SS
	Sierra	Case Management Gateway West	200,000	GF QTR	SS
	RFP	Emergency shelter for victims of domestic violence	234,000	GF	SS
	RFP	Emergency shelter for homeless men - AOC	39,000	GF QTR	SS
	RFP	Emergency shelter for victims of domestic violence	201,000	GF QTR	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/26 Proposed	Funding Source	Contract Type
RFP		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
Heading Home		Emergency shelter for homeless men - AOC	229,489	HESG	SS
Heading Home		Street Connect outreach services for homeless persons	132,860	HESG	SS
Total Emergency Shelter Contracts			6,347,619		

Health & Human Services

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	6,580	GF	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
New Day	Services for youth aging out of foster care and/or juvenile justice	131,600	GF	SS
Enlace Comunitario	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	147,250	GF	SS
UNM-HSC Young Children's Health Center	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	147,250	GF	SS
UNM-HSC Young Children's Health Center	Early Intervention/Prevention	7,000	GF	SS
Enlace Comunitario	Outreach, Prevention and Intervention Services to Address Domestic Violence and Resulting Trauma	95,750	GF QTR	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
YDI	Services for youth aging out of foster care and/or juvenile justice	200,000	GF QTR	SS
New Day	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
PB & J Family Services	Crisis services to children who have been abused, neglected or abandoned	90,250	GF QTR	SS
UNM-HSC Young Children's Health Center	Early Intervention/Prevention	229,340	GF QTR	SS
PB & J Family Services	Early Intervention/Prevention	96,660	GF QTR	SS
Total Health & Human Services			1,962,480	

Homeless Support Services

Cuidando Los Ninos	Child Development Services	34,215	CDBG	SS
NM Coalition to End Homelessness	COC planning services	185,151	COC	SS
NM Coalition to End Homelessness	COC coordination services	15,000	COC	SS
Albuquerque Health Care for the Homeless	Dental Services for people experiencing homelessness	229,760	CDBG	PS
Albuquerque Health Care for the Homeless	Dental Services for people experiencing homelessness	67,400	GF	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)	145,000	GF	SS
Adelante	Furniture for newly housed	50,000	GF	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/26 Proposed	Funding Source	Contract Type
RFP		Eviction Prevention	130,000	GF	SS
Central United Methodist Church		Eviction Prevention	65,000	GF	SS
Heading Home		Provide Housing, Case Management, and Counseling to Chronically homeless and precariously housed persons with BH Diagnosis	149,250	GF	SS
RFP		Supportive services/CM	100,000	GF	SS
RFP		Supportive services for homeless coordination Case Management	250,000	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
RFP		CM for COC	140,000	GF	SS
NM Coalition to End Homelessness		COC coordination services	31,100	GF	SS
NM Coalition to End Homelessness		Helpline Call System	180,000	GF	SS
NM Coalition to End Homelessness		HMIS coordination services	25,000	GF	SS
NM Coalition to End Homelessness		Landlord Engagement Program	231,665	GF	SS
RFP		Day Shelter	100,000	GF	SS
HopeWorks		Meals for people experiencing or near homelessness	58,440	GF	SS
Mortgage Finance Authority		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
NM Coalition to End Homelessness		Built for Zero	100,000	GF	SS
All Faiths		Supports for Children experiencing Crisis and Abuse	250,000	GF	SS
Heading Home		Provide Housing, Case Management, and Counseling to Chronically homeless and precariously housed persons with BH Diagnosis	330,750	GF QTR	SS
RFP		Coordinated Entry System (CES) services	250,000	GF QTR	SS
NM Coalition to End Homelessness		HMIS coordination services	109,782	HESG	SS
RFP		Gateway Family Housing Navigation Center Operations, CM, CRT	1,781,365	GF	SS
Total Homeless Support Services			5,746,188		
<hr/>					
Gateway Operating		-			
RFP		Gateway Center operations	1,800,000	GF QTR	SS
Heading Home		Medical Respite operations	911,680	GF	SS
Heading Home		Medical Respite operations	588,320	GF QTR	SS
RFP		Medical Sobering Center	400,000	SAMHSA	SS
RFP		Medical Sobering Center	164,500	GF	SS
Total Gateway Operating			3,864,500		
<hr/>					
Mental Health Contracts					
Casa Fortaleza		Mental health services for survivors of sexual assault	21,550	GF	SS
Casa Fortaleza		Mental health services for survivors of sexual assault	78,450	GF QTR	SS

HEALTH, HOUSING AND HOMELESSNESS

Program	Contractor	Services	FY/26 Proposed	Funding Source	Contract Type
	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
	RFP	Street Connect outreach services for homeless persons	225,000	GF	SS
	NM Solutions	Assertive Community Treatment	607,700	GF	SS
	RFP	Forensic Assertive Community Treatment	607,700	GF	SS
	Health Equity Council	Public Health Initiative	100,000	GF	IG
	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			2,825,400		

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 Use Contracts					
	Heading Home	Administration of Recovery Housing Vouchers and Vouchers	128,750	DOJ Grant	SS
	Youth Development Inc.	Peer Recovery Staff for Gateway to Recovery	179,300	DOJ Grant	SS
	Treatment Provider Network: Albuquerque Behavioral Health; Engender, Inc; Duke City Recovery Toolbox; Common Sense Counseling; River City; Inner Compass; and TBD	Voucher based substance use treatment services including meth and opioid, not to exceed total	157,327	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	GF	SS
	YDI	School based substance use treatment services	189,200	GF	SS
	UNM HSC Office for Community Health	Intensive Case Management for persons experiencing Substance Use Disorder	607,500	GF	SS
	YDI	Youth Substance Abuse Initiative	98,800	GF QTR	SS
	Treatment Provider Network: Albuquerque Behavioral Health; Engender, Inc; Duke City Recovery Toolbox; Common Sense Counseling; River City; Inner Compass; and TBD	Voucher based substance use treatment services including meth and opioid, not to exceed total	724,349	GF QTR	PT
	Healing Addiction in Our Community (Serenity Mesa)	Outpatient or Residential Substance Use Treatment for Youth and Young Adults With Associated Housing	50,000	GF QTR	SS
	UNM HSC Office for Community Health	Intensive Case Management for persons experiencing Substance Use Disorder	142,500	GF QTR	SS
	First Nations Community Health Source	Sub Use Counseling and Case Mgmt svcs for Urban Native Americans	193,800	GF	SS
Total Substance Use Contracts			2,573,526		

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

HEALTH, HOUSING AND HOMELESSNESS

Totals by Funding Source

CDBG	Community Development Block Grant Fund 205	3,398,465
COC	Continuum of Care	3,134,108
DOJ Grant	U.S. Department of Justice Grant	308,050
GF	General Fund 110	17,085,403
GF QTR	General Fund 110 Public Safety Quarter Cent	12,621,203
HESG	Hearth Emergency Solutions Grant	702,203
HNEDF	Housing Neighborhood Economic Development Fund	6,300,000
SAMHSA	Substance Abuse & Mental Health Services Administration	400,000
HOME	Home Investment Partnership	2,339,567
HOME ARPA	Home Investment Partnership ARPA	7,412,150
		53,701,149

Totals by Contract Type

AH	Affordable Housing	4,404,757
IG	Intergovernmental	457,310
PF	Public Facilities	14,412,150
PT	Professional Technical	1,649,726
PS	Public Service	599,060
SS	Social Service	32,178,146
		53,701,149

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 2026 HIGHLIGHTS

General Fund - 110

The proposed General Fund FY/26 budget for Human Resources is \$5.9 million, a decrease of 3.2%, or \$194 thousand below the FY/25 original budget.

In FY/26, technical adjustments include funding of \$20 thousand for the employer's share of the State mandated PERA increase of 0.5%, and funding of \$59 thousand for a COLA, subject to negotiations for positions associated with a union. A net increase of \$4 thousand for medical, basic life (BLIF) and group life is also included.

Mid-year FY/25, two positions were deactivated to offset the costs of wage adjustment and reclassification for multiple various positions. The net total is a decrease of \$137 thousand.

Internal service costs associated with communication, risk and fleet decreases by a \$323 thousand.

One-time funding of \$80 thousand from FY/25 has been carried forward to promote employment opportunities with the City, bilingual testing, and the labor negotiations contract.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4700001-HR-Personnel Svcs	3,620	5,917	5,947	5,947	5,723	(194)
4700007-HR-B/C/J/Q Union Time Program	120	131	131	131	131	0
Total 110 - General Fund	3,739	6,048	6,078	6,078	5,854	(194)

The proposed budget includes \$59 thousand in projected savings.

Risk Management Fund - 705

The department's portion of the Risk Management Fund is budgeted at \$2.6 million and increases by \$25 thousand from the FY/25 original budget.

In FY/26, technical adjustments for personnel include funding of \$6 thousand for the employer's share of the State mandated PERA increase of 0.5% and funding of \$19 thousand for a COLA, subject to negotiations for positions associated with a union.

Group Self-Insurance Fund - 710

The Group Self-Insurance Fund FY/26 budget is \$101.7 million, an increase of 2.1% or \$2.1 million above FY/25 original appropriation.

Coverage for medical claims increases by \$2 million, and funding for stop loss insurance increases by \$201 thousand. The budget realignment results in a decrease of \$3.9 million in the budget for health insurance and an increase of \$3.8 million for the prescription claims payment. The City continues to contribute 80% towards employee insurance costs.

Employee Insurance Fund - 735

The FY/26 proposed Employee Insurance budget is \$8.1 million, an increase of 4.2% or \$323 thousand from FY/25 original budget.

The proposed budget includes an increase of \$24 thousand for COLA, subject to negotiations for positions associated with a union. Technical adjustments include an net increase of \$10 thousand for the employer's share of the State mandated PERA increase of 0.5%, as well as the net increase in medical, basic life (BLIF) and group life.

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 full-time equivalent count for FY/26 is 47 positions

HUMAN RESOURCES

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
705 - Risk Management Fund						
4700002-HR-Unemployment Comp	664	1,540	1,540	1,541	1,544	4
4700003-HR-Employee Equity	796	1,016	1,016	1,014	1,037	21
Total 705 - Risk Management Fund	1,459	2,556	2,556	2,556	2,581	25
710 - Group Self Insurance Fund						
4700008-HR-Group Self Insurance	95,358	99,603	99,603	99,603	101,735	2,132
Total 710 - Group Self Insurance Fund	95,358	99,603	99,603	99,603	101,735	2,132
735 - Employee Insurance Fund						
4700004-HR-Insurance Adm	7,101	7,550	7,550	7,550	7,846	296
4700005-HR-Ins Trsf to General Fund	140	179	179	179	206	27
Total 735 - Employee Insurance Fund	7,242	7,729	7,729	7,729	8,052	323
TOTAL APPROPRIATIONS	107,798	115,936	115,966	115,966	118,222	2,286
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	107,798	115,936	115,966	115,966	118,222	2,286
TOTAL FULL-TIME POSITIONS	48	50	50	48	47	(3)

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

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	413	50	50	302	225	175
Total Internal Service Revenues	95,562	102,053	102,053	102,658	104,474	2,422
TOTAL REVENUES	95,975	102,103	102,103	102,960	104,699	2,597
BEGINNING FUND BALANCE	2,010	2,304	2,304	2,304	4,694	2,390
TOTAL RESOURCES	97,985	104,407	104,407	105,264	109,393	4,987
APPROPRIATIONS						
Total Internal Service Operations	95,358	99,603	99,603	99,603	101,735	2,132
TOTAL APPROPRIATIONS	95,358	99,603	99,603	99,603	101,735	2,132
ADJUSTMENTS TO WORKING CAPITAL	(323)	(803)	(803)	(967)	(900)	(97)
ENDING WORKING CAPITAL BALANCE	2,304	4,000	4,000	4,694	6,758	2,758

HUMAN RESOURCES

EMPLOYEE INSURANCE FUND 735 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	83	45	45	53	45	0
Total Internal Service Revenues	6,318	7,124	7,124	7,181	7,644	520
Total Internal Service Operations	72	76	76	76	76	0
TOTAL REVENUES	6,474	7,245	7,245	7,310	7,765	520
BEGINNING FUND BALANCE	1,959	1,147	1,147	1,147	711	(436)
TOTAL RESOURCES	8,433	8,392	8,392	8,458	8,476	84
APPROPRIATIONS						
Total Internal Service Operations	7,242	7,729	7,729	7,729	8,052	323
TOTAL APPROPRIATIONS	7,242	7,729	7,729	7,729	8,052	323
ADJUSTMENTS TO WORKING CAPITAL	(44)	0	0	(17)	0	0
ENDING WORKING CAPITAL BALANCE	1,147	663	663	711	424	(239)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
Number of full-time employees	5,582	6,150	7,015	6,008	TBD
Number of part-time employees	110	127	127	112	TBD
Number of city seasonal/temporary employees	1,144	1,142	1,200	709	1,200
Hours of temporary employee labor through a contracted vendor	591,000	579,455	600,000	365,842	600,000
Average compensation per Regular Employee (Pay + Benefit Rate)	42.57	41.13	46.04	46.04	TBD
Number of collective bargaining agreements	8	9	9	9	9
Number of new employee orientation attendees	967	1,162	1,000	585	1,200

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.

HUMAN RESOURCES

Recruitment

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Speed of Position Creation Process	Average time to create a position from request date	23	29	19	37	30
	Average time to reclassify a position from request date	32	37	17	28	25
Fast and Effective Hiring Process	Average time from requisition approval to hire authorization	90	86	60	109	75
	% of new hire turnover within the 1st year of employment	26.1%	23.5%	20.0%	15.5%	20.0%
Quality Onboarding Process	% change in positions categorized as hard-to-fill	0.0%	23.0%	25.0%	0.45%	10.0%
	% of new hires that agree the onboarding process set them up for success (aspirational measure based on post-NEO exit surveys)	92%	84%	75%	88%	90%
Quantity of Uniform Personnel Testing	# of candidates participating in entry-level and public safety promotional testing programs	779	847	810	367	790
	# of public safety officials utilized and trained as Subject Matter Experts (SMEs) to validate exams and assessors trained to evaluate candidates in assessment centers	120	127	80	65	90

Professional Development and Retention

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Employee Retention and Support	Employee turnover rate	16%	26%	20%	18%	20%
Training and Development Programs	# of employees participating in city sponsored training	23,759	29,462	16,000	17,047	25,000
	% new supervisors enrolled in new supervisory development within 90 days of hire/promotion	46%	25%	30%	77%	60%
	% of employees completing mandatory trainings on schedule	60%	72%	75%	64%	75%
Internal Promotions	% of employee promotions of all jobs advertised (reg only)	33%	30%	35%	30%	35%
	% of participants that agree courses offered by HR improved their ability to do their job or increased the likelihood of promotion	90%	72%	75%	80%	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)	4.6	4.7	4.2	4.6	4.3

Insurance and Benefits

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Benefit Participation and Satisfaction	% employees participating in benefits (medical/prescription, dental, & vision) programs	99.9%	95.0%	99.0%	93.0%	95.0%
	% of employees satisfied with benefits (medical/prescription, dental, & vision) offerings (aspirational measure based on employee surveys)	80%	90%	80%	91%	75%
	# of participants engaged in well-being programs	20,002	19,886	16,200	8,517	16,000
Benefit Costs	Estimated cost savings realized by being self-insured	7.3 M	9.5 M	TBD	6.4 M	12.8 M
Unemployment Obligations	Total unemployment claims processed	165	115	170	91	180
	% of protestable unemployment claims ruled favorably	75%	63%	70%	78%	75%

HUMAN RESOURCES

Labor/Employee Relations

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Contract Negotiations	% of Collective Bargaining Agreements renewed before expiration	80%	88%	80%	100%	80%
Complaints and Arbitration	% of Prohibited Practice Complaints filed against the City ruled favorably (FY22 change the definition of ruled favorably)*	58%	83%	70%	100%	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	60%	100%	50%	50%	50%
	% of arbitration decisions upholding the City's position	100%	N/A	50%	N/A	50%
	% of Grievances filed against the City ruled favorably (FY22 change the definition of ruled favorably)	58%	100%	50%	N/A	50%

LEGAL

The Legal Department advises the City in all legal matters, and consists of six main divisions: the Litigation Division; the Employment Law Division; the Municipal Affairs Division; the Division of Property, Finance, Development and Public Information; the Policy Division; and the Compliance Division.

The Litigation Division appears on behalf of the City in all courts in New Mexico and before administrative and legislative bodies and is responsible for managing and defending the City, its elected and appointed officials, and departments before all federal and state courts in relation to civil rights and tort-related claims. The Employment Division advises on discrimination complaints, represents the City in all employment matters in court cases and administrative hearings, and assists in resolving employment issues at the department level. The Municipal Affairs Division provides a broad range of legal services, including serving as general counsel to a number of departments, drafting legal opinions, and analyzing, reviewing, and drafting contracts. The Division of Property, Finance, Development and Public Information advises and litigates land use and planning issues, real estate and contractual disputes in all venues, as well as provide counsel on hundreds of Inspection of Public Records Act (IPRA) requests per year. This division also oversees the Metropolitan Court Traffic Arraignment Program and provides legal counsel to the Office of the City Clerk regarding elections. The Legal Department's Policy Division evaluates and helps develop the City's public policy initiatives, and oversees the Offices of Civil Rights, Alternative Dispute Resolution, and Consumer Financial Protection. The Office of Civil Rights works to protect the community by prohibiting discrimination in areas of housing, public accommodation and employment, and provides access to resources and community education. The Office of Alternative Dispute Resolution provides a professionally facilitated venue that allows disputing parties to discuss and develop their own resolutions to almost all civil matters related to public services. The Consumer Financial Protection Division supports enforcement actions against businesses that engage in unfair or deceptive practices, educates businesses and consumers and coordinates with other City Departments such as Senior Affairs to train staff and in-home helpers about scams that target the elderly. The Compliance Division works with APD to craft policies, training programs, and standard operating practices that meet the legal requirements of Court Approved Settlement Agreement in United States v. City of Albuquerque, No. 1:2014cv1025.

MISSION

The Legal Department's mission is 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 2026 HIGHLIGHTS

General Fund - 110

The proposed FY/26 General Fund budget is \$7.1 million, an increase of \$453 thousand over the FY/25 original budget.

Technical adjustments include funding of \$135 thousand for a COLA increase, subject to negotiations for positions associated with a union; a state-mandated 0.5% PERA increase of \$47 thousand for the employer's share; and a net increase of \$9 thousand for medical, group life insurance, and basic life (BLIF).

Other personnel adjustments include the mid-year addition of one full-time field representative for \$105 thousand in FY/25, the deactivation of three positions at a total cost of \$113 thousand, which was used to fund wage increases and positions reclassification, and an increase of \$69 in contractual services to support the department's daily operations and objectives.

Transferred three field representative positions to the CAO at a cost of \$329 thousand. Additional transfer of two positions, a Policy Advisor and Administrative Assistant to EHD, for a net of \$241 thousand.

Other technical adjustments include a \$2 thousand reduction in one-time funding, a \$28 thousand decrease in telephone appropriation, \$60 thousand decrease for risk assessment, and an increase of \$5 thousand for the network.

The proposed budget includes \$656 thousand in projected savings.

The proposed FY/26 budget includes 53 full-time employees, a seven-position reduction from the FY/25 full-time employee count of 60.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
3400004-LG-Legal Services						
3410000 - LG-Administration	6,909	6,573	6,686	6,716	6,904	330
3411000 - LG-Policy	998	111	532	452	233	123
Total LG-Legal Services	7,907	6,684	7,218	7,168	7,137	453

LEGAL

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
Total 110 - General Fund	7,907	6,684	7,218	7,168	7,137	453
<u>265 - Operating Grants Fund</u>						
3400020-Project Program (265) - Legal						
34PR265 - Project Funds (265) - Legal	235	100	100	100	0	(100)
Total Project Program (265) - Legal	235	100	100	100	0	(100)
Total 265 - Operating Grants Fund	235	100	100	100	0	(100)
TOTAL APPROPRIATIONS	8,142	6,784	7,318	7,268	7,137	353
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	8,142	6,784	7,318	7,268	7,137	353
TOTAL FULL-TIME POSITIONS	63	61	61	58	53	(8)

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 Legal's ability to perform these services at a high level.

Litigation Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Successfully Meets Organization's Needs	# lawsuits received	717	1,071	892	877	1,754
	# active cases	501	835	872	873	1,746
	# cases closed	557	493	456	178	356

Enforcement of City Ordinances

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Cases are resolved	% of cases resolved through voluntary compliance	41%	8%	42%	0%	0%
	% of cases resolved through settlement	15%	33%	82%	7%	4%
	% of cases resolved through hearing or prosecution	17%	15%	26%	25%	13%
	% of cases dismissed for other reasons***	NA	NA	NA	NA	20%

***New Measure for FY2026

Real Estate Purchases

LEGAL

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Condemnations	# of condemnation/inverse condemnation cases filed	3	12	12	0	0
	% of condemnation/inverse condemnation cases resolved	66%	0%	0%	9%	5%
	# of active condemnation/inverse condemnation cases pending***	NA	NA	NA	NA	12

***New Measure for FY2026

Mediation

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Meets Community's Needs	# of mediations/facilitations conducted	123	133	142	32	64
	% of facilitation requests fulfilled	100%	99%	100%	100%	100%
Effective/Quality	% ADR mediations successfully resolved	85%	85%	90%	80%	80%
	% of post-mediation survey respondents indicating they would refer others	85%	95%	95%	90%	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 2026 HIGHLIGHTS

The proposed FY/26 General Fund budget for the Mayor's Office is \$1.1 million, a decrease of 15.6% or \$195 thousand from the FY/25 original budget.

Funding of \$10 thousand is included for a COLA, subject to negotiations for positions associated with a union, along

with \$6 thousand for the employer's share of the State mandated PERA 0.5% increase.

Technical adjustments in FY/26 include a \$2 thousand increase for medical, whereas group and basic life (BLIF) incurred a minimal change.

Internal service costs associated with telephone, network and fleet decrease \$17 thousand and risk assessments related to workers compensation and tort have a minimal increase of \$1 thousand.

In order to align positions with the reporting City Department, the FY/26 proposed budget transfers two positions, a civic engagement manager and a senior constituent services representative, to the Chief Administrative Office, reducing the budget by \$220 thousand.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
3800001-MA-Mayors Office Program	1,041	1,248	1,248	1,248	1,053	(195)
Total 110 - General Fund	1,041	1,248	1,248	1,248	1,053	(195)
TOTAL APPROPRIATIONS	1,041	1,248	1,248	1,248	1,053	(195)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	1,041	1,248	1,248	1,248	1,053	(195)
 TOTAL FULL-TIME POSITIONS						
	7	7	7	7	5	(2)

MUNICIPAL DEVELOPMENT

The Department of Municipal Development (DMD) operates and maintains City streets, storm drains, traffic signals, street lighting, parking operations, 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; parking services; and gas tax.

MISSION

The Department of Municipal Development (DMD) ensures 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 2026 HIGHLIGHTS

General Fund - 110

The FY/26 proposed General Fund budget totals \$37.6 million, a decrease of \$57 thousand, or 0.2%, below the FY/25 original budget.

Technical adjustments include funding of \$415 thousand for a COLA, which is subject to negotiations for positions associated with a union along with \$109 thousand for the employer's share of the State mandated 0.5% PERA increase. Medical increases \$48 thousand and basic life (BLIF) increases \$12 thousand, whereas group life decreases \$21 thousand.

Internal service allocations associated with telephone decrease \$86 thousand, network and radio combine for a decrease of \$6 thousand, and fleet fuel and maintenance increase \$17 thousand. The department's risk assessments incur a net decrease of \$1.4 million.

A contract specialist was inactivated to support multiple reclassifications within the department. The proposed budget includes \$586 thousand in projected savings. Furthermore, one position will be inactivated at a total cost of \$73 thousand.

Additional funding of \$159 thousand is allocated for the lease agreement and janitorial services at 501 Tijeras.

General Fund full-time position count is 227.

Gas Tax Road Fund – 282

The FY/26 Gasoline Tax Road Fund proposed budget is \$5.4 million, a decrease of 23.5% or \$1.7 million from FY/25.

Technical adjustments include an increase of \$80 thousand for a COLA, which is subject to negotiations for positions associated with a union and \$17 thousand for the employer's share of the State-mandated 0.5% PERA increase. Additionally, medical increases \$12 thousand, while basic (BLIF) and group life have a combined decrease of \$1 thousand.

Internal service allocations associated with telephone increase \$21 thousand, fleet fuel and maintenance decrease \$10 thousand, and network and radio combine for an increase of \$6 thousand. Risk assessments related to workers compensation decrease \$49 thousand. The proposed budget also includes \$1.9 million in projected savings.

The transfer in from the General Fund is \$1 million. State-shared revenues are estimated at \$4.2 million.

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

Automated Speed Enforcement Fund - 289

The FY/26 Automated Speed Enforcement Fund proposed budget is \$2.8 million, an increase of 11.4% or \$285 thousand from the FY/25 original budget.

Technical adjustments include a net increase to risk assessments of \$116 thousand.

Funding of \$170 thousand is added for two Automated Speed Enforcement positions in APD who will support and be charged to the Automated Speed Enforcement Fund.

Parking Facilities Operating Fund - 641

The parking enterprise FY/26 proposed budget of \$5.9 million reflects an increase of 4.6%, or \$263 thousand, from the FY/25 original budget.

Technical adjustments include \$14 thousand for the employer's share of the State-mandated 0.5% PERA increase, \$63 thousand for a COLA, subject to negotiations for positions associated with a union, and \$9 thousand for medical.

Internal service allocations associated with communications decrease \$13 thousand, while risk assessments increase \$7 thousand. Indirect overhead increases \$109 thousand, whereas PILOT decreases \$11 thousand.

Personnel adjustments include the inactivation of one part-time position for the purpose of reclassifying various full-time positions.

Parking Facilities funds 49 full-time positions.

Parking Facilities Debt Service Fund - 645

There is no outstanding debt in Fund 645 debt service.

MUNICIPAL DEVELOPMENT

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
2400004-MD-Strategic Support	3,263	4,220	4,220	3,922	3,382	(838)
2400005-MD-Design Recovered Storm	1,760	2,930	2,930	589	3,422	492
2400006-MD-Design Recovered CIP	2,390	2,529	2,529	2,210	2,494	(35)
2400009-MD-Construction	1,978	1,983	1,983	1,770	2,117	134
2400010-MD-Streets	4,474	6,150	6,150	2,353	6,852	702
2400011-MD-Storm Drainage	3,075	3,246	3,246	3,336	3,499	253
2400012-MD-Street Svcs-F110	18,534	14,572	14,572	20,589	13,807	(765)
2400013-MD-Trsf to CIP Fund	200	0	0	0	0	0
2400014-MD-Trsf to Gas Tax Road Fund	2,348	1,000	1,000	1,000	1,000	0
2400015-MD-Special Events Parking Prog	0	19	19	19	19	0
2400016-MD-Trsf to Parking Ops Fund	0	0	0	0	0	0
2400018-MD-Trsf to C/C Bldg Fund	0	0	0	0	0	0
2400033-MD-Real Property Program	1,067	977	977	980	977	0
Total 110 - General Fund	39,088	37,626	37,626	36,769	37,569	(57)
<u>282 - Gas Tax Road Fund</u>						
2400025-MD-Street Svcs-F282	5,390	6,862	5,100	4,938	5,193	(1,669)
2400026-MD-Trsf to Gen Fund	248	248	248	248	248	0
Total 282 - Gas Tax Road Fund	5,638	7,110	5,348	5,186	5,441	(1,669)
<u>289 - Automated Speed Enforcement Fund</u>						
2400037-MD-Speed Enforcement Program	2,490	2,505	2,505	3,709	2,790	285
2400038-MD-Speed Remit to State	0	0	0	0	0	0
Total 289 - Automated Speed Enforcement Fund	2,490	2,505	2,505	3,709	2,790	285
<u>290 - City/County Bldg Ops Fund</u>						
2400021-MD-C/C Trsf to Gen Fund	0	0	0	0	0	0
Total 290 - City/County Bldg Ops Fund	0	0	0	0	0	0
<u>641 - Parking Facilities Operating Fund</u>						
2400027-MD-Parking Program	4,916	5,094	5,094	6,155	5,259	165
2400028-MD-Parking Trsf to Gen Fund	469	628	628	628	726	98
Total 641 - Parking Facilities Operating Fund	5,386	5,722	5,722	6,783	5,985	263
TOTAL APPROPRIATIONS						
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	52,602	52,963	51,201	52,447	51,785	(1,178)
TOTAL FULL-TIME POSITIONS	337	338	338	338	337	(1)

MUNICIPAL DEVELOPMENT

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

	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	(44)	0	0	0	0	0
Total Internal Service Operations	3,891	4,200	4,200	4,200	4,200	0
Total Interfund Revenues	2,348	1,000	1,000	1,000	1,000	0
TOTAL REVENUES	6,194	5,200	5,200	5,200	5,200	0
BEGINNING FUND BALANCE	(211)	346	346	346	360	14
TOTAL RESOURCES	5,984	5,546	5,546	5,546	5,560	14
 APPROPRIATIONS						
Total Internal Service Operations	5,390	6,862	5,100	4,938	5,193	(1,669)
Total Transfers to Other Funds	248	248	248	248	248	0
TOTAL APPROPRIATIONS	5,638	7,110	5,348	5,186	5,441	(1,669)
 FUND BALANCE PER ACFR	346	(1,564)	198	360	119	1,683
 ADJUSTMENTS TO FUND BALANCE	1	1,380	0	1	1	(1,379)
 AVAILABLE FUND BALANCE	347	(184)	198	361	120	304

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

	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Speed Enforcement Fees	5,543	3,800	3,800	3,874	3,800	0
TOTAL REVENUES	5,543	3,800	3,800	3,874	3,800	0
BEGINNING FUND BALANCE	683	3,736	3,736	3,736	3,902	166
TOTAL RESOURCES	6,226	7,536	7,536	7,610	7,702	166
 APPROPRIATIONS						
Photo Enforcement	2,490	2,505	2,505	3,709	2,790	285
TOTAL APPROPRIATIONS	2,490	2,505	2,505	3,709	2,790	285
 FUND BALANCE PER ACFR	3,736	5,031	5,031	3,902	4,912	(119)
ADJUSTMENTS TO FUND BALANCE	(31)	0	0	(31)	(31)	(31)
 AVAILABLE FUND BALANCE	3,706	5,031	5,031	3,871	4,881	(150)

MUNICIPAL DEVELOPMENT

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

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Enterprise Revenues	4,499	4,117	4,117	5,616	4,117	0
Total Miscellaneous/Other Revenues	1,171	1,333	1,333	1,362	1,333	0
Total Interfund Transfers	388	200	200	200	400	200
TOTAL REVENUES	6,057	5,650	5,650	7,178	5,850	200
BEGINNING FUND BALANCE	1,804	2,445	2,445	2,445	2,810	365
TOTAL RESOURCES	7,861	8,095	8,095	9,623	8,660	565
 APPROPRIATIONS						
Total Enterprise Operations	4,916	5,094	5,094	6,155	5,259	165
Total Transfers to Other Funds	469	628	628	628	726	98
TOTAL APPROPRIATIONS	5,386	5,722	5,722	6,783	5,985	263
ADJUSTMENTS TO WORKING CAPITAL	(31)	0	0	(31)	(31)	(31)
ENDING WORKING CAPITAL BALANCE	2,445	2,373	2,373	2,810	2,644	271

PARKING FACILITIES DEBT SVC FUND 645 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Miscellaneous/Other Revenues	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0
BEGINNING FUND BALANCE	7	7	7	7	7	0
TOTAL RESOURCES	7	7	7	7	7	0
 APPROPRIATIONS						
Transfers to Other Funds	0	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0	0
FUND BALANCE PER ACFR	7	7	7	7	7	0
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	7	7	7	7	7	0

MUNICIPAL DEVELOPMENT

PERFORMANCE MEASURES

CORE SERVICES

The Department of Municipal Development provides four core services:

- Manage and Control Public Parking
- 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 and Control Public Parking

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Parking spaces are available	# City operated parking spaces	4,287	4,109	4,109	4,462	4,462
Parking structures are safe and comfortable	# of calls for service initiated from parking structures	50	136	40	77	120
People park safely and appropriately	# parking citations issued	41,733	28,305	42,000	14,824	45,000
	# of calls for service initiated from the public	2,548	5,687	1,900	5,930	8,000
Parking Division is financially sustainable	% of expenditures covered by generated revenue	100%	100%	100%	100%	100%

Manage City's Real Estate Portfolio

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
City departments' real estate transaction needs are met	# of properties purchased	3	6	10	7	N/A
	# of properties sold	0	2	17	1	N/A
Accurate information regarding City real estate properties is readily available	(Department is working to develop appropriate and meaningful measures)	-	-	-	-	-
Real estate transactions have a positive economic impact on community	# of properties available for sale	19	17	17	17	N/A
	\$ of properties purchased	\$9.6M	\$8.8M	TBD	\$8.3M	N/A
	\$ of properties sold	\$0	\$20,000	TBD	\$68,000	N/A

Oversee the Design, Construction, and Rehabilitation of Public Buildings

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
City departments' vertical construction needs are met	# of projects requested through Procore.	14	15	12	14	15
	Square footage of new city buildings constructed	189,000	195,000	228,200	240,000	200,000
	# of city building renovation/rehab projects initiated	77	75	45	62	40
	Square footage of city buildings renovated/rehabilitated	274,000	280,000	389,500	315,000	300,000
	Total number of design project utilizing on-call contractors	6	1	N/A	1	1
Projects are on-time and on-budget	Average # of change orders for large (>\$10M) projects	3	4	N/A	4	4
	% of projects finishing on schedule	0%	85%	0%	100%	85%

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	4,928	4,554	5,000	2,250	5,000
	\$ spent on roadway, lighting, and stormwater infrastructure projects	23.75M	15.28M	24M	17.35M	64M

MUNICIPAL DEVELOPMENT

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Infrastructure is Safe and in Good Condition	# acres of medians landscaped	5	5	7.5	3.5	5
	% of roads rated "Excellent" or "Good" according to the Pavement Condition Index (PCI)	49	39.8	-	-	-
	# potholes filled	8,149	13,569	10,000	5,615	10,000
	# lane miles maintained (inlay, micro, slurry)	95	91	120	40	120
	# arroyo miles maintained	95	142	100	97	120
	# dams/basins maintained	35	17	40	6	35
	# of streetlight complaints addressed	2,221	2,445	3,200	1,722	3,400
	# of sign or signal obstruction requests addressed	1,235	1,373	1,500	541	1,100
	# of Neighborhood Traffic Management Program (NTMP) requests addressed	71	67	80	25	50
	# of NTMP projects completed	5	10	10	8	20
	# of traffic signal maintenance complaints addressed	6,319	6,678	7,000	4,123	9,000
	# of sign repairs completed	1,615	1,668	1,728	698	1,700
	# of barricade inspections	11,118	11,397	8,000	7,134	8,000
	# of sidewalk defects repaired	723	646	500	148	500
	\$ spent on complete street projects	-	93,000	-	80,000	-
	# of Vision Zero projects completed	13	4	4	2	1
Keep the Environment Clean	# of NPDES inspections	1,138	1,044	1,500	553	800
	# curb miles swept	35,907	29,925	40,000	14,336	35,000
Resident Concerns are Addressed	Average days assigned 311 calls are open for construction	1.7	1.6	2	1.2	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 requests for public records 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

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

VISION

The vision of the Office of the City Clerk is to fulfill the trust of the citizens of Albuquerque through exemplary service, integrity, efficiency, accuracy, and transparency of local government.

FISCAL YEAR 2026 HIGHLIGHTS

The proposed FY/26 General Fund budget is \$5.2 million, a decrease of 12%, or \$702 thousand, below the FY/25 original budget.

In FY/26, the budget includes an increase of \$62 thousand for a COLA, subject to negotiations for positions associated with a union. There is a State mandated 0.5% PERA increase of \$19 thousand for the employer's share and an increase of \$6 thousand for medical benefits. The basic life (BLIF) increased by \$2 thousand. The proposed budget also includes projected savings of \$339 thousand.

Technical adjustments for operating costs and internal rate allocations include reductions of \$948 thousand for risk insurance assessments, \$5 thousand for telephone, and \$2 thousand for network expenses.

One-time funding of \$400 thousand remains in the FY/26 proposed budget for contractual temporary staff to assist with IPRA requests.

The department's full-time employee count for the FY/26 proposed budget increases from 36 to 38, with the mid-year FY/25 addition of the Deputy City Clerk and Senior Office Assistant.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
1300001-CC-Office of the City Clerk	4,988	5,319	5,319	5,620	4,534	(785)
1300002-CC-Administrative Hearing Off	488	506	506	498	589	83
1300010-CC-Open and Ethical	30	90	90	168	90	0
Total 110 - General Fund	5,506	5,915	5,915	6,286	5,213	(702)
TOTAL APPROPRIATIONS	5,506	5,915	5,915	6,286	5,213	(702)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	5,506	5,915	5,915	6,286	5,213	(702)
TOTAL FULL-TIME POSITIONS	36	36	36	36	38	2

OFFICE OF CITY CLERK

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# of records digitized (in 000's)	567,558	624,496	800,000	390,655	800,000
# of participating candidates receiving public financing	11	8	N/A	N/A	15
# of public records requests closed	12,008	13,744	15,000	6,203	N/A

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Requests are acknowledged and responded to on time	# of public records requests	11,948	15,237	15,000	7,442	15,500
	median response time (in days)	15	15	16	16	20
Privacy and confidentiality are protected	# of trainings for City staff and departments	12	12	15	12	15

Hearings administration and adjudication

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Hearings are resolved in a timely manner	# of labor board hearings	23	18	35	12	35
	# of personnel appeal hearings	12	9	25	10	25
	# of animal appeal hearings	23	29	40	25	65
	# of misc. appeal hearings	172	465	350	781	1,300
	# of ASE appeal hearings	606	860	1,450	510	1,550
	% of hearings held within IHO timeframe	100%	100%	100%	100%	100%

Campaign finance and oversight

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
High level of participation in public financing program	# of applicant candidates for public financing	11	8	20	N/A	20
	# of measure finance committees registered	N/A	10	25	N/A	15
	\$ of funds provided to participating candidates	N/A	\$313,919	\$1,700,000	N/A	\$1,900,000
	# of petition signatures processed	8,941	3,536	20,000	N/A	5,000
	# of qualifying contributions processed	4,209	1,070	15,000	N/A	3,000
Compliance with campaign finance requirements	# of financial disclosures audited per election cycle	190	161	750	N/A	210

OFFICE OF CITY CLERK

Records retention

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
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	4	4	2	4
Records are effectively managed in accordance with retention schedule	% available capacity at the records center # of boxes held at the records center	15% 9,607	16% 10,726	20%	15%	20%

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 2026 HIGHLIGHTS

The FY/26 proposed budget for the Office of Inspector General is \$899 thousand, an increase of \$86 thousand from the FY/25 original budget. Technical adjustments for personnel include a COLA increase of \$10 thousand, subject to negotiations for positions associated with a union an increase of \$3 thousand for the employer's share of the State mandated PERA increase of 0.5%; and a minimal net increase in health and life insurance premiums.

Funding of \$77 thousand has been allocated for lease payment and janitorial services related to OIG's move to 501 Tijeras.

Non-recurring funding of \$110 thousand is maintained for investigation services, supplies, and ancillary operating costs.

The staffing level remains at four positions in the FY/26 budget.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4200001-IG-Office of Inspector General	674	813	813	779	899	86
Total 110 - General Fund	674	813	813	779	899	86
TOTAL APPROPRIATIONS	674	813	813	779	899	86
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	674	813	813	779	899	86
TOTAL FULL-TIME POSITIONS	4	4	4	4	4	0

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.

OFFICE OF INSPECTOR GENERAL

Responding to tips, concerns, and complaints

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
IG is Seen as a Trusted Resource	# of cases (tips/complaints) received by OIG and entered into Case Management Tracking System	152	225	145	305	145
Issues are Addressed in a Timely Manner	% of cases closed by OIG within 180 days of receipt	83%	95%	90%	96%	90%
IG's Work is Impactful	# of cases resolved by OIG	143	205	135	332	135
	# of cases that resulted in an OIG issued report for review by the Accountability in Government Oversight Committee	30	27	30	13	25
	% of investigated reports that resulted in corrective or preventative action	57%	67%	60%	69%	60%

Proactively addressing issues

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Reports are Impactful	# of reports examining processes, policies and legislation leading to opportunities for improvements or compliance	4	18	4	9	4

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 strictly adheres to government auditing standards while exercising the highest standards of ethics. The Office of Internal Audit reports directly to the Accountability in Government Oversight Committee, which is comprised of five community members at large, who are 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 2026 HIGHLIGHTS

The FY/26 proposed budget for the Office of Internal Audit totals \$1.1 million, a decrease of \$55 thousand, or 4.8%, from the original FY/25 budget.

Personnel technical adjustments include increases of \$18 thousand for a COLA, subject to negotiations for positions associated with a union; \$6 thousand for the employer's share of the State mandated PERA increase of 0.5%; and \$2 thousand for medical insurance premiums. The budget also applies a reduction of \$103 thousand in projected savings.

The FY/26 proposal includes several cost-neutral rearrangements, moving \$17 thousand from the operating category to the personnel category, to fund the upward reclassification of an administrative coordinator position to an executive coordinator as well as the creation of two short-term internships that will provide temporary support for audits and other projects to help meet the Office's critical deadlines.

Non-recurring funding totals \$23 thousand for FY/26, an increase of \$7 thousand over FY/25 appropriations for peer review activities.

OIA staffing remains at eight positions.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4100001-IA-Internal Audit	767	1,136	1,136	932	1,081	(55)
Total 110 - General Fund	767	1,136	1,136	932	1,081	(55)
TOTAL APPROPRIATIONS						
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	767	1,136	1,136	932	1,081	(55)
TOTAL FULL-TIME POSITIONS						
	8	8	8	8	8	0

DEPARTMENT BY THE NUMBERS

	Data Point	Actual FY/23	Actual FY/24	Target FY/25	Mid-Year FY/25	Target FY/26
Compliance with Government Auditing Standards	Successfully complete tri-annual Peer Review	Pass	N/A	N/A	N/A	Pass

OFFICE OF INTERNAL AUDIT

PERFORMANCE MEASURES

CORE SERVICES

The Office of Internal Audit provides two core services:

- Audits and reviews
- Requested non-audit services

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Projects Completed On-Time/On-Budget	% of projects completed as agreed upon in the Annual Work Plan	83%	82%	80%	40%	80%
Impact on City Government	\$ amount assessed by audit services*	\$10.5M	\$45.0M	\$5.0M	\$3.4M	\$5.0M
	Percent of concurrence with the recommendations made	93%	100%	90%	100%	90%
	Percent of recommendations implemented	65%	57%	70%	38%	70%
Established and Maintained Good Rapport with Departments	Auditee survey rating on value-added recommendations (5 pt. scale)	4.8	4.7	4.5	N/A	4.5
Seen as a Resource by Departments	# of non-audit services completed	21	13	15	5	15

* *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 is scheduled to take place in 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 2026 HIGHLIGHTS

The FY/26 proposed General Fund budget is \$50.2 million, an increase of 1.2%, or \$616 thousand from the FY/25 original budget.

The FY/26 proposed budget includes an increase of \$453 thousand for a COLA, subject to negotiations for positions associated with a union along with \$197 thousand for the employer's share of the State mandated 0.5% PERA increase.

Personnel funding of \$80 thousand is added for one intra-year position which will be offset with a reimbursement from the Albuquerque Bernalillo County Water Utility

Authority. Temporary wage funding of \$108 thousand is added to support mid-year minimum wage adjustments.

Additional personnel technical adjustments include an increase of \$73 thousand for medical and \$18 thousand for basic life (BLIF), whereas group life incurred a \$23 thousand decrease.

Internal service allocations associated with telephone decrease \$347 thousand, network and radio have a combined increase of \$114 thousand, and fleet maintenance and fuel increase \$39 thousand. The department's risk assessments associated with workers compensation and tort decrease \$117 thousand.

Non-recurring FY/25 funding of \$100 thousand was removed; however, \$1.7 million remains in the FY/26 proposed budget to continue supporting a variety of initiatives such as bee sponsorship, 4H Park, Hawks, cycling USAC master's championship, Dakota Tree project, encampments crews, firework for freedom 4th, the Mondo indoor track, park, trails and park maintenance, umpire and other sport referee's pay increase, youth connect summer recreation programs and urban forestry to name a few.

The proposed budget includes \$823 thousand in projected savings. Furthermore, three positions will be inactivated at a total cost of \$225 thousand.

Operating Grants Fund – 265

Operating grants for FY/26, appropriated in separate legislation, total \$5.7 million and includes applying for an Urban Tree canopy cover 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 department's FTE position count for the FY/26 proposed budget is 343, of which three are grant funded youth bicycle educator positions.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
4500006-PR-Strategic Support Program	2,240	2,250	2,250	2,254	2,577	327
4500007-PR-Park Management	22,104	21,586	21,669	21,603	21,629	43
4500008-PR-Recreation	6,059	5,541	5,541	5,533	5,516	(25)
4500010-PR-Aquatic Services	6,689	6,459	6,459	6,648	6,590	131
4500013-PR-Trsf to CIP Fund	200	150	150	150	150	0
4500016-PR-CIP Funded Employees	2,431	3,026	3,026	2,678	3,069	43
4500017-PR-Open Space Mgmt	5,522	5,421	5,435	5,254	5,537	116
4500018-PR-Golf Program	5,831	5,151	5,151	5,561	5,132	(19)
Total 110 - General Fund	51,078	49,584	49,681	49,681	50,200	616

PARKS AND RECREATION

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
<u>265 - Operating Grants Fund</u>						
4500021-Project Program (265) - Parks and Rec	157	1,317	1,317	1,317	5,708	4,391
Total 265 - Operating Grants Fund	157	1,317	1,317	1,317	5,708	4,391
TOTAL APPROPRIATIONS	51,234	50,901	50,998	50,998	55,908	5,007
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	51,234	50,901	50,998	50,998	55,908	5,007
TOTAL FULL-TIME POSITIONS	345	345	345	346	343	(2)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
Total acreage of parks maintained	2,803	2,928	2,806	2,928	2,928
# of new park acres developed	11.5	1.1	4	0	0
# of new trail miles	0.1	2.0	1.1	0.1	3.25

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Parks and Open Space are Enjoyable and Accessible	# of planning projects for new or renovated parks	6	4	6	4	4
	# of acres of new parkland acquired	3	11	3	0	0
	# of parks renovated	9	3	3	6	3
	City-wide 10-Minute Walk to A Park Score	91%	90%	91%	90%	90%
	Ratio of Park Space/Capita [High Income vs. Low Income Neighborhoods]	NA	0.53	0.55	0.53	0.53
	# park acres per 1,000 city residents (includes trails)	6	5	6	5	5
	# of acres owned or managed as Major Public Open Space	29,410	30,596	29,410	30,603	30,635

PARKS AND RECREATION

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Parks and Open Space are Enjoyable and Accessible	# of visitors at staffed Open Space Facilities	334,827	382,864	400,000	183,267	350,000
	# Open Space acres per 1,000 city residents	52	54	52	54	54
City's Urban Canopy is Restored/Sustained	Total number of trees, new as well as replaced for fiscal year past	3,396	4,021	2,000	600	5,000
	% of tree canopy	12%	12%	12%	12%	12%
	Let's Plant Albuquerque [Citywide tree planting progress towards 100,000 goal]	18,309	25,590	22,000	34,084	40,000
Spaces Support the Local Economy	\$ in revenue generated at Balloon Fiesta Park [Balloon Fiesta not included]	\$484,195	\$540,019	\$450,000	\$222,970	\$375,000
Aquatics						
Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Pools are Enjoyable and Accessible	Total # of pool visits	383,332	261,325	380,000	119,030	280,000
	# pool visits by youth customers (0-19)	194,722	157,726	175,000	54,467	160,000
	# of students using pools for activities and competitions	20,686	19,457	21,000	6,779	21,000
	# of swimming lesson courses sold (Note: most swimming lessons occur in the end of the fiscal year)	25,796	18,271	25,000	12,124	20,000
Golf						
Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Golf Courses are Enjoyable and Self Sufficient	# of rounds of golf played on City Courses	257,931	270,329	251,892	148,530	297,362
	% of Golf operating budget covered by earned revenues	100%	100%	100%	100%	100%
Recreation Services						
Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Recreation Services are Available	# of teams in City recreation leagues	367	25	680	0	20
	# bike education events [FY/25 revised from participants to events]	348	339	360	121	250
Community and Youth Engagement						
Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Community is Engaged	# of volunteers	1,604	3,227	1,500	1,465	2,800
	# of volunteer hours worked yearly	9,684	18,147	16,000	9,238	16,000
Youth are Engaged	# of youth served in all PRD programs (0-19 yrs.)	220,029	211,360	213,080	78,365	211,000

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

The Planning Department facilitates and manages the sustainable growth of Albuquerque, and enforces regulations to promote the health, safety, and welfare of the public.

FISCAL YEAR 2026 HIGHLIGHTS

The FY/26 proposed General Fund budget for the Planning Department is \$23.6 million, a \$1.3 million or 6% increase over the FY/25 original budget. Funding of \$366 thousand is included for a COLA, subject to negotiations for union positions as well as \$92 thousand for the employer's share of the State mandated PERA 0.5% increase.

Other technical adjustments include a medical increase of \$40 thousand, a group life decrease of \$18 thousand and a basic life (BLIF) increase of \$11 thousand. An additional

\$99 thousand is included for Certified Building Official (CBO) specialty pay per approved Memorandum of Agreement.

Intra-year FY/25, a personnel officer was inactivated to support the reclassification of a GIS coordinator to a systems analyst. In addition, funding of \$621 thousand is included for trade classification wage adjustments. Funding of \$103 thousand supports the addition of a legislated code enforcement officer.

Internal service allocations associated with telephone decrease \$45 thousand, network increases \$11 thousand, and fleet maintenance and fuel increase \$20 thousand. The department's workers compensation and tort risk assessments decrease by \$134 thousand.

Non-recurring funding of \$300 thousand is carried over from FY/25 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 proposed budget includes \$1.4 million in projected savings. Furthermore, a plans analyst and a plans checker will be inactivated at a total cost of \$160 thousand.

The department's full-time position count for the FY/26 proposed budget is 198.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
4900001-PL-Strategic Support	3,499	3,213	3,213	3,271	4,146	933
4900002-PL-Code Enforcement	4,634	5,081	5,081	5,208	5,052	(29)
4900003-PL-Urban Design and Devel Prog	3,207	3,177	3,177	3,156	3,220	43
4900005-PL-One Stop Shop	9,874	10,353	10,353	12,103	10,737	384
4900009-PL-Transfer to Refuse Fund 651	463	463	463	463	463	0
Total 110 - General Fund	21,676	22,287	22,287	24,201	23,618	1,331
265 - Operating Grants Fund						
4900010-Project Program (265) - Planning	24	0	0	0	0	0
Total 265 - Operating Grants Fund	24	0	0	0	0	0
TOTAL APPROPRIATIONS	21,700	22,287	22,287	24,201	23,618	1,331
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	21,700	22,287	22,287	24,201	23,618	1,331
TOTAL FULL-TIME POSITIONS	195	200	200	199	198	(2)

PLANNING

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
# of parcels in the City	207,539	208,133	208,430	208,282	208,727
# of addresses in the City	192,440	201,373	205,840	203,606	210,306
# of data layers maintained	68	68	69	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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Efficiency	# of construction permits issued	8,824	9,310	12,662	3,692	7,754
	# of other permits issued (including trades permits)	22,324	23,912	29,938	10,540	22,133
	Average turnaround time for residential plan review in days	19	18	17	16	16
	Average turnaround time for commercial plan review in days	32	28	25	14	13
	# of building inspections	25,011	35,225	28,302	13,168	27,652
	# of electrical inspections	24,370	28,543	27,927	10,512	29,013
	# of plumbing/mechanical inspections	27,820	43,780	32,241	17,346	36,427
	Average turnaround time for residential permit issuance in days	112	40	75	62	31
	Average turnaround time for commercial permit issuance in days	121	98	140	152	75
	% of next-day inspections	99%	92%	99%	81%	99%
	# of Fastrax plans submitted	297	257	350	125	262
	# of Fast Housing Fastrax plans submitted	N/A	N/A	N/A	13	30

Development Review

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Development is Safe and Encouraged	# of site plan administrative amendments (AA) approvals	100	26	70	29	70
	# of Administrative DFT Site Plan applications	14	27	50	37	60
	# of DFT appeals	N/A	0	N/A	0	1
	# of DHO applications	88	0	200	46	150
	# of DHO appeals	N/A	0	N/A	3	4
	# of Zoning Hearing Examiner decisions	276	267	300	135	300
	# of Environmental Planning Commission decisions	56	68	50	37	75

PLANNING

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Development is Safe and Encouraged	# of appeals processed [ZHE & EPC]	26	23	15	5	25
	# of Landmarks Commission decisions	11	20	15	7	15
	# of Pre-application Review Team (PRT) requests processed	125	99	150	30	50
	# of Sketch Plat/Plan reviews (DFT)	N/A	123	N/A	114	200
	# of Wireless Telecommunication Facility Decisions	4	0	20	3	5
Public Infrastructure Meets Standards	# of work order construction plans reviewed by engineers	94	112	100	90	110
No Net Expense for New Development	# of infrastructure improvement agreements	177	102	150	56	100
	Impact fee collections (\$000's)	2,537	2,642	2,500	912	2,500

Code Enforcement

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Responsive to Inspection Requests	# of code enforcement inspections and re-inspections conducted	62,152	67,807	65,000	36,656	65,000
	% of inspection requests inspected within 3 business days	N/A	35%	35%	39%	35%
Complaint Resolution	# of notices of violation issued	31,460	41,007	25,000	17,066	25,000
	% of cases resolved by owner	N/A	87%	50%	47%	50%
	% of cases resolved by City (and charged to owner)	N/A	1%	2%	1%	2%
	% of cases resolved through court process	N/A	1%	5%	1%	0%
Zoning Reviews for Building Permits	# of zoning reviews for building permits completed	1,553	4,853	4,500	4,137	4,150
	% of zoning reviews for building permits completed within 5 business days	N/A	45%	35%	44%	40%
Business Registrations	# of business registrations issued/renewed	21,487	30,265	22,000	12,749	25,000
	% of business registration program operating costs recovered	100%	100%	100%	100%	100%

Long-Range Planning

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Empowerment/ Capacity Building	# of community leader sessions facilitated	1	2	1	1	1
	# of IDO trainings offered	5	5	5	5	5
Community Engagement	# of responses to Community Planning Area Assessment surveys	1,372	590	350	571	450
	# of events attended	106	32	30	21	30
	# of meeting hosted	26	33	30	19	30
Inter-Agency Coordination	# of partnerships (agencies/departments)	26	27	45	19	45
Proactive Planning for Communities	# of Community Planning Area assessments conducted	4	3	4	2	2

AGIS

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Geographic Data is High Quality	# of edits to land use layers	12,259	11,293	15,000	3,652	10,000
	% of staff time dedicated to data maintenance and integrity	70%	70%	70%	60%	65%
Geographic Data is used to Make Decisions	# of departments/agencies supported	20	20	20	18	18
Geographic Data is Accessible	# of new views of published maps	203,208	277,144	175,000	141,496	300,000

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

The mission of the Albuquerque Police Department is to build relationships through community policing that will lead to reduced crime and increase safety.

VISION

The Albuquerque Police Department envisions an Albuquerque where citizens and the police department work together through mutual trust to build a thriving community.

FISCAL YEAR 2026 HIGHLIGHTS

General Fund - 110

The FY/26 proposed General Fund budget is \$275 million, representing an increase of 1.8% or \$4.8 million above the FY/25 original budget.

Technical adjustments include funding of \$3.6 million for a COLA increase, subject to negotiations for positions associated with a union, and \$775 thousand for the employer's share of the state-mandated 0.5% PERA increase. Personnel adjustments in FY/26 include a net increase of \$307 thousand for medical, group life insurance, and basic life insurance (BLIF).

In FY/25, two full-time civilian positions were added intra-year at a total cost of \$241 thousand, including benefits. Additionally, two Automated Speed Enforcement positions were created, with funding allocated to the Automated Speed Enforcement Fund 289.

Additionally, a reduction in operations at a total cost of \$417 thousand and the deletion of three full-time positions were used to fund wage adjustments and the reclassification of positions to support the police department's daily operations and objectives for a net cost of \$298 thousand.

An additional adjustment in the personnel category reduces \$2 million, offset by the funds awarded from the COPs grant and an increase of \$2.1 million for the retention of police officers with 19+ years of service.

Technical adjustments associated with the internal services allocations include an increase in the telephone appropriation by \$46 thousand, fleet maintenance and fuel by \$123 thousand, and a net increase of \$535 thousand for network and radio. Risk assessments related to workers' compensation and tort decreased by \$1.6 million. FY/26 also includes \$1 million non-recurring for risk recovery for APD.

The proposed budget reduces one-time funding by \$550 thousand. However, \$1.4 million is carried over in FY/26 to cover costs associated with the student loan forgiveness program, the independent DOJ monitor, electronic control weapons, crimes against children unit, risk youth programs, and the APD drag racing tactical plans. Other technical adjustments include an increase of \$200 thousand for barricade services, which APD will transfer to the Parking Facilities Operating Fund 641 to provide support. The budget also includes projected savings of \$5.4 million.

The proposed FY/26 General Fund civilian count is 722, and the sworn count is 1,100 for 1,822 full-time positions. This includes funding to support 1,000 of the 1,100 sworn positions.

POLICE

Law Enforcement Protection Fund - 280

The FY/26 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, and a minimal appropriation of \$2 thousand for the crime lab.

Operating Grants – 265

The FY/26 proposed budget for the department's grants, appropriated in separate legislation, is \$12 million and includes 65 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 five DNA grant positions and fifty police officers added for the COPS Grant.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
5100002-PD-Neighborhood Policing	124,851	123,978	123,978	125,699	124,648	670
5100003-PD-Investigative Services	58,749	60,738	60,625	60,589	63,028	2,290
5100004-PD-Administrative Support	21,087	24,518	24,518	22,498	25,619	1,101
5100005-PD-Professional Accountability	34,047	30,995	30,903	29,507	32,996	2,001
5100007-PD-Prisoner Transport Program	3,845	4,215	4,215	5,404	4,072	(143)
5100010-PD-Off Duty Police OT Program	367	1,200	1,200	544	1,000	(200)
5100012-PD-Trsf to CIP Fund	0	0	0	0	0	0
5100021-PD-Aviation Policing	2	0	0	0	0	0
5100022-PD-Office of the Superintendent	23,503	24,357	24,357	23,555	23,251	(1,106)
5100023-PD-Trsf to Parking Fac Ops Fd	388	200	200	200	400	200
Total 110 - General Fund	266,840	270,201	269,996	267,996	275,014	4,813
265 - Operating Grants Fund						
5100025-Project Program (265) - Police	12,220	10,525	10,525	10,525	12,020	1,495
Total 265 - Operating Grants Fund	12,220	10,525	10,525	10,525	12,020	1,495
280 - Law Enforcement Protection Fund						
5100027-Project Program (280) - Police	4,471	2,685	2,685	2,685	1,507	(1,178)
Total 280 - Law Enforcement Protection Fund	4,471	2,685	2,685	2,685	1,507	(1,178)
TOTAL APPROPRIATIONS	283,530	283,411	283,206	281,206	288,541	5,130
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	283,530	283,411	283,206	281,206	288,541	5,130
TOTAL FULL-TIME POSITIONS	1,880	1,840	1,840	1,881	1,887	47

POLICE

LAW ENFORCEMENT PROTECTION FUND 280 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Project Revenues	4,095	2,705	2,705	2,705	1,505	(1,200)
TOTAL REVENUES	4,095	2,705	2,705	2,705	1,505	(1,200)
BEGINNING FUND BALANCE	1,095	719	719	719	739	20
TOTAL RESOURCES	5,190	3,424	3,424	3,424	2,244	(1,180)
APPROPRIATIONS						
Transfer to General Fund - 110	100	100	100	100	100	0
Police Projects	4,371	2,585	2,585	2,585	1,407	(1,178)
TOTAL APPROPRIATIONS	4,471	2,685	2,685	2,685	1,507	(1,178)
FUND BALANCE PER ACFR	719	739	739	739	737	(2)
ADJUSTMENTS TO FUND BALANCE	(73)	0	0	0	0	0
AVAILABLE FUND BALANCE	646	739	739	739	737	(2)

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
Net gain of officers & cadets	111	(5)	120	84	100
# of sworn officers	877	872	1100	900	1100
# of cadet graduates	85	64	120	56	100
% of internal complaints substantiated	73%	N/A	N/A	N/A	N/A
Area covered by Shotspotter (sq. miles)	29.5	30.0	29.5	40.0	29.5
# of 911 calls received	434,083	421,907	400,000	214,948	400,000
# 242-COPS calls received	448,100	490,465	575,000	247,479	575,000
# calls for service	537,276	557,603	550,000	257,067	550,000
# of grants being managed	42	59	50	41	50
# DNA samples analyzed	5,362	4614	5,400	1930	5,400
# sexual assault kits submitting for testing	191	166	150	85	150
# of reports taken by the Telephone Reporting Unit	25,756	23,487	25,000	8,492	25,000
# SWAT activations	85	63	**	24	**
# Bomb Squad activations	321	375	**	177	**
# of K-9 activations resulting in apprehensions	121	98	**	51	**
# of violent crimes per 100,000 residents	2,646	2,477	N/A	1,240	N/A
# of property crimes per 100,000 residents	7,624	8,395	N/A	3.031	N/A

** PSAll program was dissolved.

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Officers arrive quickly	% of Priority 1 calls responded to within 10 minutes	74%	72%	85%	73%	85%
	Average response time for Priority 1 calls (minutes)	8:35	8:55	***	9:10	***
	Average response time for Priority 2 calls (minutes)*	6:39	7:31	***	14:24	***
	Average response time for Priority 3 calls (minutes)	17:08	17:07	***	19:47	***
	Average response time for Priority 4 calls (minutes)	17:22	17:14	***	21:04	***
	Average response time for Priority 5 calls (minutes)	4:37	9:31	***	19:05	***
Responsible use of legal authority	Substantiated resident complaints per 1000 calls for service	.061	.053	***	.048	***
	% of use of force incidents that met policy standards	96%	96%	***	97.5%	***
	% of calls that resulted in use of force	.09	.11	***	.14	***
Officers resolve issues	% stolen vehicles recovered	67%	62%	75%	51%	75%
Traffic enforcement presence	# Focused enforcement operations	55	100	60	114	200
	# DWI checkpoints	23	23	18	11	22
	# alcohol involved investigations	785	751	***	248	500

*** Data that has been revised and tracked in another category or no longer considered a departmental performance measure.

Community Policing

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Proactive patrol	# of Problem-Oriented Policing (POP) Projects	13	15	7	8	15
Community engagement	# community engagement activities officers participated in -	2,046	1557	2,000	800	1500

Special Operations

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Top industry rating	Tier Level (1-4) :FEMA and National Tactical Officers Association (NTOA) certification	3	3	2	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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
911 calls are answered quickly	% calls answered within 15 seconds (90% is standard)	85%	88%	90%	83%	*
	% calls answered within 20 seconds (95% is standard)	86%	82%	95%	84%	95%
	% of calls answered within 10 seconds (90% is National Standard)	**	**	**	**	**
	# of 911 calls received	434,083	421,907	**	214,948	**
	# of 911 calls answered	386,014	385,200	**	192,784	**
	# of 242 COPS calls received (non-emergency)	448,100	490,465	**	247,479	**

***Data that has either been revised and tracked in another category or no longer considered a departmental performance measure.*

Investigations

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Solving crimes	Clearance rate of crimes against persons (e.g., murder, rape assault)	40%	56%	60%	58%	60%
	Clearance rate of crimes against property (e.g., robbery, bribery, burglary)	8%	10%	20%	73%	20%
	Clearance rate of crimes against society (e.g., gambling, prostitution, drug violations)	44%	72%	90%	73%	90%
	% Homicide Clearance rate (Uniform Crime Reporting definable)	83%	92%	80%	60%	80%
	# felony arrests	8,034	7,519	**	4,331	**
	# misdemeanor arrests	11,293	13,573	**	7,094	**
	# DWI arrests	1,385	1,063	1,200	479	1,200
Case efficacy	% of cases submitted to the District Attorney	85%	87%	96%	20%	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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Crisis intervention	# home visits	4,024	5,381	1,500	3,218	1,500
	# individuals assisted	8,996	2,881	2,500	2,400	2,500
	# persons assisted at the Family Advocacy Center (FAC)	4,150	4,821	5,000	1,970	5,000
Tactical support	% tactical operations supported by Real Time Crime Center	98%	89%	98%	95%	95%
	# of calls in which the Real Time Crime Center was utilized	35,876	38,775	30,000	21,473	36,500
Adequate fleet resources	Average age (years) of marked vehicles	5.29	6.5	6	6	5.5
	Average mileage of vehicles	54,901	70,648	60,000	65,000	65,000
	# of vehicles (marked)	722	776	828	820	840

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

The Department of Senior Affairs is committed to providing resources with care and compassion that help our community thrive while embracing age.

FISCAL YEAR 2026 HIGHLIGHTS

General Fund - 110

The FY/26 proposed budget is \$11.5 million, which reflects an increase of 4.1% or \$450 thousand above the FY/25 original budget.

Technical adjustments include funding of \$36 thousand for the employer's share of the State mandated PERA increase of 0.5%, an increase of \$17 thousand for medical, basic life (BLIF), and group insurance, and \$142 thousand for a COLA, which is subject to negotiations for positions associated with a union. Personnel adjustments include the mid-year addition of a Deputy Director for a total cost of \$197 thousand.

Other technical adjustments include a net decrease in risk assessment of \$10 thousand. Internal service allocations include an increase in fleet maintenance and fuel by \$2

thousand, a reduction in the telephone appropriation by \$155 thousand, and a net increase of \$43 thousand for network and radio. Non-recurring funding of \$630 thousand is carried forward into FY/26 to cover the increasing food cost, security, Manana De Oro, and Trade de Oro.

The proposed budget includes \$279 thousand in projected savings and 76 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/26 proposed budget is \$9.4 million, a 5.7% increase or \$511 thousand over the FY/25 original budget.

Technical adjustments include a net decrease in risk assessments of \$63 thousand. Internal service allocations include a net increase in fleet maintenance and fuel appropriation by \$11 thousand. An increase of \$14 thousand for network, and \$3 thousand for telephone. The transfer for IDOH increases by \$134 thousand.

Personnel adjustments include reducing \$34 thousand to convert six part-time vacant positions to four full-time positions and reclassifying a vacant full-time position to a Community Service Program Coordinator.

The proposed budget includes \$585 thousand in projected savings.

There are 66 full-time positions in fund 250.

Operating Grants Fund - 265

The FY/26 proposed budget for the department's operating grants, appropriated in separate legislation, is \$878 thousand. For FY/26, grants fund nine full-time positions.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
3200001-SA-Well Being	6,752	6,959	6,959	6,860	7,363	404
3200002-SA-Basic Svcs	842	774	774	824	833	59
3200003-SA-Strategic Support Program	3,604	3,344	3,344	3,393	3,331	(13)
3200004-SA-GF Trsf to Senior Svcs Fund	0	0	0	0	0	0
Total 110 - General Fund	11,198	11,077	11,077	11,077	11,527	450

SENIOR AFFAIRS

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
<u>250 - Senior Services Provider Fund</u>						
3200011-SA-Senior Services Provider	8,767	7,968	7,968	7,886	8,345	377
3200012-SA-CDBG Services	114	119	119	195	119	0
3200013-SA-Custodial Activities Prog	6	0	0	6	0	0
3200015-SA-Trsf to General Fund	743	814	814	814	948	134
Total 250 - Senior Services Provider Fund	9,629	8,901	8,901	8,901	9,412	511
<u>265 - Operating Grants Fund</u>						
3200020-Project Program (265) - Senior Affairs	1,086	817	817	817	878	61
Total 265 - Operating Grants Fund	1,086	817	817	817	878	61
TOTAL APPROPRIATIONS	21,914	20,795	20,795	20,795	21,817	1,022
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	21,914	20,795	20,795	20,795	21,817	1,022
TOTAL FULL-TIME POSITIONS	146	146	146	151	151	5

SENIOR SERVICES PROVIDER FUND 250 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Charges for Service	9,505	8,867	8,867	8,867	9,242	375
Total Miscellaneous/Other Revenues	88	99	99	99	99	0
Total Interfund Revenues	0	0	0	0	-	0
TOTAL REVENUES	9,594	8,966	8,966	8,966	9,341	375
BEGINNING FUND BALANCE	829	793	793	793	858	65
TOTAL RESOURCES	10,422	9,759	9,759	9,759	10,199	440
APPROPRIATIONS						
Total Operations	8,887	8,087	8,087	8,087	8,464	377
Total Transfers to Other Funds	743	814	814	814	948	134
TOTAL APPROPRIATIONS	9,629	8,901	8,901	8,901	9,412	511
FUND BALANCE PER ACFR	793	858	858	858	787	(71)
ADJUSTMENTS:						
Invest - Unrealized (Gain) Loss	4	0	0	4	4	4
TOTAL ADJUSTMENTS	4	0	0	4	4	4
AVAILABLE FUND BALANCE	797	858	858	862	791	(67)

DEPARTMENT BY THE NUMBERS

SENIOR AFFAIRS

Data Point	Actual FY/23	Actual FY/24	Target FY/25 (If Applicable)	Mid-Year FY/25	Target FY/26 (If Applicable)
Covid vaccines administered at the Senior Centers	4,935	884	N/A	N/A	N/A

PERFORMANCE MEASURES

CORE SERVICES

The Department of Senior Affairs provides three core services:

- Assist older adults to live with dignity in a supportive environment
- 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 live with dignity in a supportive environment

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Maintain independence at home	# of hours spent on renovations and maintenance**	5,280	3,934	4,500	1,669	N/A
	# of total participants in programs helping seniors stay safe at home**	113	511	300	643	N/A
	# of new case management clients**	2,274	2,273	2,500	1,610	N/A
	% of clients living alone receiving case management services***	N/A	N/A	N/A	N/A	43%
	% of home services provided to older adults in poverty***	N/A	N/A	N/A	N/A	73%
	# of older adults who attend a program or event focused on safety at a DSA center***	N/A	N/A	N/A	N/A	800
Access local resources and support networks	# of informational calls handled	9,295	15,434	10,000	5,960	11,000
	# of one-way transportation (fixed/itinerant)	52,174	57,932	50,000	25,634	50,000
	# of community members contacted through in-person outreach events***	N/A	N/A	N/A	N/A	2,500
Personally connect with others	# of senior companion service hours	4,471	5,174	15,000	3,318	5,000
	# of home delivered meals	176,432	200,209	170,000	103,191	170,000

Promote healthy living for all ages

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Maintain or improve health levels	# of health screenings offered in centers and satellite sites**	12,445	5,673	13,000	4,096	N/A
	# of health screenings offered in centers ***	N/A	N/A	N/A	N/A	5,000
	# of exercise and fitness programs offered in DSA facilities and satellite sites**	18,239	24,222	14,000	12,842	N/A
	# of exercise and fitness programs offered in DSA facilities ***	N/A	N/A	N/A	N/A	20,000
	# of total participants in exercise and fitness programs offered at centers and gyms, and satellite centers**	311,951	325,242	200,000	201,139	N/A
	# of total participants in exercise and fitness programs offered at centers and gyms***	N/A	N/A	N/A	N/A	200,000
	% of surveyed participants self-reporting improved health***	N/A	N/A	N/A	N/A	90%
	# of total participants in outdoor recreational activities	1,522	2,790	1,500	1,763	1,500
Remain physically active	% of total programs dedicated to fitness in centers and satellite sites**	63%	65%	65%	63%	N/A
	# of attendees participating in sports & fitness centers and rooms***	N/A	N/A	N/A	N/A	150,000
	# of older adults participating in local games***	N/A	N/A	N/A	N/A	400

Encourage all ages to engage in and contribute to their community

SENIOR AFFAIRS

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Remain socially active in community	# of meals breakfast & lunch served in congregate setting	243,102	348,274	250,000	195,736	250,000
	# of total participants entering the DSA centers**	485,060	907,482	625,000	488,539	N/A
	# of duplicated, cumulative consumer participation in all center programs**	N/A	N/A	N/A	N/A	800,000
	# of socialization sessions in centers and satellite sites	28,802	39,375	24,000	19,350	28,000
	# of total participants in socialization sessions in centers and satellite sites**	404,364	559,119	300,000	292,803	N/A
	# of memberships at DSA centers***	N/A	N/A	N/A	N/A	15,000
Actively volunteer in community	# of AmeriCorps senior volunteers in centers and satellite sites (55+)	225	244	600	209	300
	# of community volunteers in centers and satellite sites (50+)**	340	15	300	16	N/A
	# of community projects utilizing volunteers**	149	78	150	60	N/A
	# of VIA (Volunteers in Action) volunteers serving seniors***	N/A	N/A	N/A	N/A	300
	# of station partnerships served by RSVP (retired senior volunteer program)***	N/A	N/A	N/A	N/A	30
Experience local culture and programs	# of programs/activities hosted by local organizations**	1,243	1,618	1,000	811	N/A
	# of total participants in programs hosted by local organizations**	18,253	21,637	20,000	13,644	N/A
	# of partnerships with local organizations**	114	171	115	89	N/A
Offer diverse programs and activities through community partnerships	# of older adults transported out of town for recreational trips***	N/A	N/A	N/A	N/A	1,500
	% of surveyed participants satisfied with center programming***	N/A	N/A	N/A	N/A	90%
Engage in multi-generational activities	# of intergenerational programs offered	226	238	150	276	300
	# of youth participants in intergenerational programs	3,072	2,692	2,000	1,654	1,850
	# of school aged children who benefit from the foster grandparent program***	N/A	N/A	N/A	N/A	50

** Data that has been revised and tracked in another category or no longer considered a departmental performance

***New Measure for FY2026

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

The mission of the City of Albuquerque Solid Waste Management Department is 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 2026 HIGHLIGHTS

Refuse Disposal Operating Fund – 651

The FY/26 proposed operating budget for the Solid Waste Management Department totals \$92.1 million, a decrease

of \$4.5 million, or 4.6%, from the FY/25 original budget. The reduction is largely due to the decrease in transfers out to debt service fund 655 and to the capital fund 653.

Technical adjustments for FY/26 include a \$101 thousand increase for medical, a \$28 thousand increase for basic life (BLIF) and a \$36 thousand decrease to group life. Funding of \$153 thousand is included for the State-mandated 0.5% employer contribution to PERA and \$718 thousand for a COLA, subject to negotiations for positions associated with a union.

Internal service allocations associated with telephone decrease \$8 thousand; network and radio increase \$215 thousand; fleet maintenance and fuel increase \$36 thousand; and risk assessments related to workers compensation and tort decrease \$148 thousand.

The FY/26 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 capital decreases by \$3.9 million. The transfer to the General Fund for Animal Welfare, Planning, Purchasing and General Services increases \$65 thousand and includes the \$225 thousand transfer to Environmental Health for sustainability office expansion. Indirect overhead and transfers for PILOT increase by a net of \$1.4 million.

Total revenues, including miscellaneous and enterprise, are estimated at \$88.8 million for the Solid Waste Management Department. This is an increase of 2% or \$1.3 million from the original FY/25 budget level.

The department updates the "cost of service" analysis annually to determine if a rate adjustment is needed. As in prior budget proposals, the FY/26 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/26 appropriation for the Refuse Disposal System Debt Service Fund remains at \$2.8 million.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
265 - Operating Grants Fund						
5400015-Project Program (265) - Solid Waste	91	87	87	87	0	(87)
Total 265 - Operating Grants Fund	91	87	87	87	0	(87)

SOLID WASTE MANAGEMENT

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
651 - Refuse Disposal Operating Fund						
5400001-SW-Collections	28,215	26,303	26,303	28,543	26,428	125
5400002-SW-Disposal	13,832	13,019	13,019	12,549	13,110	91
5400003-SW-Adm Svcs	9,051	9,760	9,760	8,537	10,053	293
5400005-SW-Clean City	15,288	15,786	15,786	14,964	15,904	118
5400006-SW-Trsf to General Fund	8,596	9,763	9,763	9,763	11,244	1,481
5400008-SW-Trsf to Debt Svc Fund	2,784	2,784	2,784	2,784	0	(2,784)
5400009-SW-Trsf to Capital Fund	12,012	12,012	12,012	12,012	8,139	(3,873)
5400012-SW-Maintenance - Support Svcs	6,283	7,117	7,117	6,480	7,208	91
5400016-SW-Trsf to CIP Fund 305	0	0	0	0	0	0
Total 651 - Refuse Disposal Operating Fund	96,062	96,544	96,544	95,632	92,086	(4,458)
655 - Refuse Disposal Debt Svc Fund						
5400007-SW-Debt Service	2,773	2,784	2,784	2,784	2,767	(17)
Total 655 - Refuse Disposal Debt Svc Fund	2,773	2,784	2,784	2,784	2,767	(17)
TOTAL APPROPRIATIONS	98,926	99,415	99,415	98,504	94,853	(4,562)
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	98,926	99,415	99,415	98,504	94,853	(4,562)
TOTAL FULL-TIME POSITIONS	542	542	542	542	542	0

REFUSE DISPOSAL OPERATING FUND 651 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Miscellaneous/Other Revenues	2,735	1,903	1,903	2,361	1,903	0
Enterprise Revenues	88,768	85,560	85,560	90,692	86,891	1,331
TOTAL REVENUES	91,503	87,463	87,463	93,053	88,794	1,331
BEGINNING FUND BALANCE	14,716	9,514	9,514	9,514	6,624	(2,889)
TOTAL RESOURCES	106,218	96,977	96,977	102,566	95,418	(1,558)
APPROPRIATIONS						
Transfers to Other Funds	23,392	24,559	24,559	24,559	19,383	(5,176)
Enterprise Operations	72,669	71,985	71,985	71,073	72,703	718
TOTAL APPROPRIATIONS	96,062	96,544	96,544	95,632	92,086	(4,458)
ADJUSTMENTS TO WORKING CAPITAL	(642)	65	65	(310)	(3,256)	(3,322)
ENDING WORKING CAPITAL BALANCE	9,514	498	498	6,624	76	(422)

SOLID WASTE MANAGEMENT

REFUSE DISPOSAL DEBT SVC FUND 655 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Miscellaneous/Other Revenues	414	5	5	136	5	0
Interfund Revenues	2,784	2,784	2,784	2,784	0	(2,784)
TOTAL REVENUES	3,198	2,789	2,789	2,920	5	(2,784)
BEGINNING FUND BALANCE	8,695	9,120	9,120	9,120	9,255	136
TOTAL RESOURCES	11,893	11,909	11,909	12,039	9,260	(2,648)
APPROPRIATIONS						
Debt Service Appropriations	2,773	2,784	2,784	2,784	2,767	(17)
TOTAL APPROPRIATIONS	2,773	2,784	2,784	2,784	2,767	(17)
FUND BALANCE PER ACFR	9,120	9,125	9,125	9,255	6,493	(2,631)
ADJUSTMENTS TO FUND BALANCE	(1,062)	(939)	(939)	(1,107)	(1,157)	(218)
AVAILABLE FUND BALANCE	8,058	8,186	8,186	8,149	5,337	(2,850)

PERFORMANCE MEASURES

CORE SERVICES

The Solid Waste Management 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

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

Collect Commercial and Residential Refuse and Recycling

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Effectiveness	% of residential refuse missed pick-ups	0.18%	0.14%	0.15%	0.16%	0.16%
Recycling Contamination	Recycling contamination rate	35.48%	34.67%	34.94%	34.67%	34.94%

Process and Dispose of Refuse and Recycling

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Usage	# of waste tons collected - commercial	203,553	192,525	200,000	94,473	200,000

SOLID WASTE MANAGEMENT

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
	# of waste tons collected - residential	175,977	169,382	180,076	83,047	180,076
Diversion (recycling)	% of residential waste diverted	16%	17%	25%	16%	25%
Environmental Impact	# customers using convenience centers	170,338	187,739	175,704	135,668	271,336

Clean Community Spaces

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Impact	# of illegal dump sites cleaned	12,654	5,590	12,000	2,131	12,000
Timeliness	# of graffiti sites cleaned	43,055	51,740	45,000	27,673	45,000
Proactivity	# of large item pick-ups serviced	63,479	56,886	64,000	28,624	64,000

Community Education and Outreach

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Outreach	# of public events	18	42	25	27	50
Participation	# of participants in public events	2,500	3,347	8,000	1,231	4,500

Support Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
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), and 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 2026 HIGHLIGHTS

General Fund - 110

The FY/26 proposed General Fund budget is \$18.3 million, a 2.3% increase from the original FY/25 budget of \$17.9 million. Technical adjustments include a COLA increase of \$277 thousand, subject to negotiations for positions associated with a union; a State mandated 0.5% PERA increase of \$92 thousand for the employer's share; and medical and active life insurance premium payments increase by a net of \$17 thousand.

Additional technical adjustments include a neutral reallocation of \$13 thousand from the operating budget to personnel to reclassify a systems analyst position to a smart cities specialist position, a \$16 thousand decrease for the transfer of the Leidos IQ software contract to the Chief Administrative Office, and a decrease of \$211 thousand for the inactivation of a business technical specialist position and another systems analyst position.

The telephone allocation decreases by \$103 thousand; and internal service transfers for fleet, communications, and risk management decrease by \$132 thousand. The proposed budget includes non-recurring carryforwards totaling \$333 thousand for software licenses and subscriptions. It also includes \$1.4 million in projected savings.

Equipment Replacement Fund - 730

The FY/26 proposed budget for this fund is \$500 thousand for annual PC refreshes.

Communications Management Fund - 745

The Communications Management Fund budget is \$13.1 million for FY/26, increasing 10.9% from the FY/25 original budget. Technical adjustments include a COLA increase of \$37 thousand, subject to negotiations for positions associated with a union; a State mandated 0.5% PERA increase of \$12 thousand for the employer's share; medical, dental and active life insurance premium payment increases by a net of \$3 thousand; a \$786 thousand increase for Microsoft Exchange licenses and to realign funding for other licenses and subscriptions within the department; and a net increase of \$307 thousand in telephone expenses for additional cellphones for APD and Cradlepoint technology.

Internal service transfers for fleet, communications, risk management and indirect overhead increase by \$79 thousand.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
<u>110 - General Fund</u>						
3600001-TI-Information Services	13,415	12,596	12,346	12,368	12,819	223
3600002-TI-Data Management for APD	1,062	1,111	1,111	1,109	1,215	104
3600007-TI-Citizen Services	4,147	4,206	4,206	4,185	4,293	87
Total 110 - General Fund	18,624	17,913	17,663	17,663	18,327	414
<u>265 - Operating Grants Fund</u>						
3600265-TI-Project Program (265) - Technology and Innovation	8	0	0	0	0	0
Total 265 - Operating Grants Fund	8	0	0	0	0	0
<u>730 - Equipment Replacement Fund</u>						
3600053-Project Program (730) - DTI	500	500	500	500	500	0
Total 730 - Equipment Replacement Fund	500	500	500	500	500	0

TECHNOLOGY AND INNOVATION

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
745 - Communications Fund						
3600003-TI-City Communications	10,216	11,520	11,520	11,518	12,787	1,267
3600004-TI-Comm Trsf to Gen Fund	221	307	307	307	325	18
3600005-TI-Comm Mgmt Trsfr: 745 to 405	0	0	0	0	0	0
Total 745 - Communications Fund	10,438	11,827	11,827	11,825	13,112	1,285
TOTAL APPROPRIATIONS	29,570	30,240	29,990	29,988	31,939	1,699
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	29,570	30,240	29,990	29,988	31,939	1,699
TOTAL FULL-TIME POSITIONS	148	148	148	148	146	(2)

EQUIPMENT REPLACEMENT FUND 730 RESOURCES, APPROPRIATIONS AND AVAILABLE FUND BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Interfund Revenues	500	500	500	500	500	0
TOTAL REVENUES	500	500	500	500	500	0
BEGINNING FUND BALANCE	1,565	1,565	1,565	1,565	1,385	(180)
TOTAL RESOURCES	2,065	2,065	2,065	2,065	1,885	(180)
APPROPRIATIONS						
Total Operating Grants	500	500	500	680	500	0
TOTAL APPROPRIATIONS	500	500	500	680	500	0
FUND BALANCE PER ACFR	1,565	1,565	1,565	1,385	1,385	(180)
ADJUSTMENTS TO FUND BALANCE	(1,194)	(285)	0	(1,108)	(862)	(576)
AVAILABLE FUND BALANCE	371	1,280	1,565	277	523	(756)

TECHNOLOGY AND INNOVATION

COMMUNICATIONS FUND 745 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	241	254	254	199	178	(76)
Total Internal Service Revenues	9,210	12,334	12,334	12,334	13,064	730
TOTAL REVENUES	9,451	12,589	12,589	12,534	13,242	653
BEGINNING FUND BALANCE	1,257	86	86	86	536	450
TOTAL RESOURCES	10,708	12,675	12,675	12,620	13,778	1,103
 APPROPRIATIONS						
Total Internal Service Operations	10,216	11,520	11,520	11,518	12,787	1,267
Total Transfers to Other Funds	221	307	307	307	325	18
TOTAL APPROPRIATIONS	10,438	11,827	11,827	11,825	13,112	1,285
ADJUSTMENTS TO WORKING CAPITAL	(184)	(13)	(13)	(258)	14	27
ENDING WORKING CAPITAL BALANCE	86	835	835	536	680	(155)

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Service availability is maximized	% Public Safety radio system availability	100.0%	98.0%	100.0%	99.0%	100.0%
	% voice/data wireless network availability	99.0%	100.0%	100.0%	100.0%	99.0%
	% voice/data fiber network availability	99.0%	99.0%	100.0%	99.0%	99.0%
	% Core Network Availability	99.0%	100.0%	100.0%	100.0%	99.0%
	% Email uptime	99.9%	99.9%	100.0%	99.9%	100.0%

TECHNOLOGY AND INNOVATION

Provide and Promote Community-Oriented Technologies

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Public Wi-Fi is available and used	% of City within 10-minute walk of free City Wi-Fi	26%	28%	30%	30%	32%
	Average weekly traffic via free City Wi-Fi (GB)	360,000	365,000	380,000	375,000	385,000
Albuquerque is positioned as a civic technology leader	Center for Digital Government Digital Cities annual ranking	6	4	10	10	10

Support Engagement with the City

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
311 is the premier service that connects our community with the City	# 311 incoming calls	924,224	964,049	1,151,709	491,515	988,632
	Abandoned 311 call %	3.3%	4.5%	5.0%	4.8%	5.0%
	# 311 calls handled non-city requests	53,885	48,355	54,890	25,363	49,500
	Total 311 inquires, both calls and non-phone	1,004,127	1,062,355	1,230,841	556,448	1,120,784
	311 call quality average score	96.7%	97.4%	85.0%	96.9%	96.4%
	% 311 calls answered within 30 seconds	90.1%	84.1%	80.0%	86.4%	85.6%
	311 public awareness (as measured by annual survey)*	96.4%	94.9%	90.0%	TBD	TBD
	% extremely satisfied with solution provided by 311 (NEW MEASURE)*	66.6%	72.6%	60.0%	TBD	TBD
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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Technology and innovation services are high quality	% Help Desk first call resolution	81.0%	82.0%	80.0%	81.0%	81.0%
	# of Help Desk calls processed by technicians (365 days, 24/7 operation)	30,271	32,595	31,000	9,496	30,000
	Average number of business days to setup and deliver a PC	2	2	2	2	2
	% same day turnout radio service	75.0%	75.0%	100.0%	85.0%	60.0%

* 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

Be the first choice in transportation services for the Albuquerque metropolitan area.

FISCAL YEAR 2026 HIGHLIGHTS

General Fund - 110

The General Fund subsidy for the FY/26 proposed budget is \$30.1 million and decreased by \$17 thousand from the FY/25 original budget. All the subsidy funding is recurring.

Transit Operating Fund - 661

The FY/26 proposed budget for the Transit Department Operating Fund is \$67.9 million, an increase of 3.8%, or \$2.5 million above the FY/25 original budget.

In FY/26, the budget includes an increase of \$698 thousand for COLA, subject to negotiations for positions associated with a union. There is a State mandated 0.5% PERA increase of \$146 thousand for the employer's share. Other personnel technical adjustments include \$115 thousand increase for medical, \$29 thousand

increase for basic life (BLIF) and a \$35 thousand decrease for group life. Intra-year, two full-time motorcoach operators, and one part-time motorcoach operator were deactivated to cover the cost of wage adjustments, which decreases personnel costs by \$181 thousand in total. The wage adjustment and reclassification for various positions increases personnel costs by \$127 thousand.

Internal service costs associated with communication, risk and fleet decreases by a \$177 thousand.

As a result of purchasing alternative fuel buses, Transit will save an estimated \$1.7 million in fuel and lubricant costs. The savings of \$1.7 million will be used to meet the department's operational bus security needs.

Due to the loss of grant funding, six positions for marketing will be moved from the Operating Grant Fund (265) to the Transit Operating Fund (661) at a cost of \$558 thousand in personnel and \$75 thousand in operating. Additional budget realignment includes \$93 thousand for a new Sr. Buyer position, \$22 thousand decrease in repair and maintenance, and \$704 thousand decrease in personnel for deactivating 10 motorcoach positions to accomplish the previously mentioned budget adjustments.

Funding for IDOH decreases by \$210 thousand while PILOT decreases by \$17 thousand. The transfer from the operating fund to Fund 663 and to Fund 665 remains at \$463 thousand and \$2.6 million respectively as in FY/25 original budget.

The proposed budget adjusts program appropriations by \$2.7 million in FY/26 based on projected savings.

For FY/26 total revenues are projected at \$61.8 million. This amount consists of \$350 thousand in enterprise advertising revenues, \$23.3 million in Transportation Infrastructure Tax, \$8.2 million from inter-governmental and miscellaneous sources and \$30.1 million from the General Fund subsidy.

Transit Debt Service Fund - 667

There is currently no outstanding debt.

	FY24 ACTUAL EXPENSES (\$000's)	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST.ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
5700004-TR-Gen Trsf to Transit Ops	31,451	30,081	30,081	30,081	30,064	(17)
Total 110 - General Fund	31,451	30,081	30,081	30,081	30,064	(17)
265 - Operating Grants Fund						
5700015-Project Program (265) - Transit	628	0	0	0	573	573
Total 265 - Operating Grants Fund	628	0	0	0	573	573

TRANSIT

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
<u>661 - Transit Operating Fund</u>						
5700001-TR-Special Events Program	62	96	96	87	96	0
5700002-TR-Trsf to General Fund	3,524	7,048	7,048	7,048	6,821	(227)
5700003-TR-Strategic Support	3,308	4,251	4,251	5,932	7,221	2,970
5700006-TR-ABQ Ride	20,950	33,935	33,935	44,456	34,202	267
5700007-TR-Trsf to TR Grants Fund	0	463	463	463	463	0
5700008-TR-Paratransit Svcs	4,470	8,048	8,048	7,842	7,880	(168)
5700009-TR-Facility Maintenance	3,588	3,100	3,100	4,135	3,001	(99)
5700011-TR-ABQ Rapid Transit	4,906	5,736	5,736	6,314	5,474	(262)
5700012-TR-Trsf to TR Capital Fund	0	2,593	2,593	2,593	2,593	0
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	40,958	65,420	65,420	79,019	67,901	2,481
TOTAL APPROPRIATIONS	73,037	95,501	95,501	109,100	98,538	3,037
Intradepartmental Adjustments	31,451	30,081	30,081	30,081	30,064	(17)
NET APPROPRIATIONS	41,586	65,420	65,420	79,019	68,474	3,054
TOTAL FULL-TIME POSITIONS	551	551	551	549	540	(11)

TRANSIT OPERATING FUND 661 RESOURCES, APPROPRIATIONS AND WORKING CAPITAL BALANCE

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR / ORIGINAL CHG
RESOURCES						
Total Miscellaneous/Other Revenues	813	0	0	799	0	0
Total Enterprise Revenues	611	200	200	331	350	150
Total Intergovernmental Revenue	7,595	8,100	8,100	8,115	8,163	63
Total Interfund Revenues	53,247	52,626	52,626	52,626	53,318	692
TOTAL REVENUES	62,266	60,926	60,926	61,870	61,831	905
BEGINNING FUND BALANCE	3,024	24,685	24,685	24,685	7,536	(17,149)
TOTAL RESOURCES	65,290	85,611	85,611	86,555	69,367	(16,244)
APPROPRIATIONS						
Total Enterprise Operation	37,284	55,166	55,166	68,765	57,874	2,708
Total Transfers to Other Funds	3,674	10,254	10,254	10,254	10,027	(227)
TOTAL APPROPRIATIONS	40,958	65,420	65,420	79,019	67,901	2,481
ADJUSTMENTS TO WORKING CAPITAL	352	244	244	0	386	142
ENDING WORKING CAPITAL BALANCE	24,685	20,435	20,435	7,536	1,852	(18,583)

TRANSIT

DEPARTMENT BY THE NUMBERS

Data Point	Actual FY/23	Actual FY/24	Target FY25 (If Applicable)	Mid-Year FY/25	Target FY26 (If Applicable)
ART Boardings	2,067,822	2,315,206	2,400,000	2,157,000	2,200,000
Rapid Ride Boardings - #790 Blue Line	49,028	0	40,000	25,000	25,000
Commuter Boardings	10,839	0	0	0	0
# Bus Stops with Shelters	637	638	637	639	670
# Bus Stops without Shelters	2,116	2,107	2,116	2,106	2,075
Rider Trip Cancelations as a % of Total Para-Transit Trips	29.2%	26.8%	30.0%	28.9%	30.0%
Rider No Shows as a % of Total Para-Transit Trips	4.3%	5.5%	3.3%	5.4%	5.5%
# of Bus Pull-outs	87	79	90	66	75

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 Department's ability to perform these services at a high level.

Bus Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Ridership	Fixed route boardings	6,656,730	6,713,151	7,500,000	3,790,000	7,875,000
Customer Satisfaction	311 Citizen Contact Center Calls - Transit	223,094	221,555	272,301	102,588	231,383
	311 Citizen Contact Center Transit Calls as % of Total 311 Calls	25.6%	28.3%	26.5%	23.4%	25.7%

Van Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Ridership	Total Para-Transit Passenger Boardings	184,231	190,211	190,000	194,000	199,000
On-Time	Percent of trips On-Time Arrival (Monthly Average) - Pick-up Time	82.7%	81.1%	90.0%	81.3%	85.0%
	Percent of Trips On-Time Arrival (Monthly Average) - Appointment Time	91.2%	91.3%	95.0%	90.6%	93.0%

Support Services

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Fleet Reliability	Maintenance cost per mile – Buses (Fixed Route)	\$0.48	\$0.55	\$0.70	\$0.43	\$0.60
	Maintenance cost per mile – Buses (ART)	\$0.65	\$0.74	\$0.65	\$0.78	\$0.75
	Maintenance cost per mile – Vans	\$0.10	\$0.12	\$0.15	\$0.15	\$0.15

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 2026 HIGHLIGHTS

General Fund - 110

The proposed FY/26 General Fund budget totals \$25.8 million, a decrease of \$1.2 million, or 4.3%, from the FY/25 original budget.

Adjustments to personnel include increases of \$246 thousand for a COLA, subject to negotiations for positions

associated with a union; \$57 thousand for the State-mandated 0.5% employer contribution increase for PERA; and \$39 thousand for a 2% medical premium increase. The proposed budget includes projected savings of \$2.8 million and a reduction of \$348 thousand for the deactivation of five vacant positions.

Adjustments to operating costs and internal rate allocations include an increase of \$235 thousand for IT network expenses as well as reductions of \$122 thousand for risk insurance assessments and \$252 thousand for telephone services.

In addition, the FY/26 budget maintains a \$2 million reallocation from YFS to HHH and carries over \$648 thousand in non-recurring appropriations, down slightly from \$728 thousand in FY/25.

The proposal also supports a neutral budget rearrange, removing \$1.2 million from temporary labor in community recreation and reallocating these funds toward facility maintenance, administrative operations, and crossing guard services.

Operating Grants Fund - 265

The FY/26 proposed budget for the Department's grants are estimated at \$21 million in the Operating Grants Fund.

The Department's full-time position count totals 255 for FY/26. The General Fund position count is 186 and the Operating Grants Fund position count is 69.

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
PROGRAM SUMMARY BY FUND						
110 - General Fund						
2900007-FC-Strategic Support	3,170	1,165	1,262	1,169	1,404	239
2900008-FC-Health and Human Services (INACTIVE)	4,636	0	0	0	0	0
2900009-FC-Affordable Housing (INACTIVE)	11,140	0	0	0	0	0
2900010-FC-Child and Family Developmnt	4,450	5,556	5,556	4,864	5,613	57
2900011-FC-Community Recreation	11,994	17,391	15,391	15,584	15,739	(1,652)
2900012-FC-Mental Health (INACTIVE)	2,726	0	0	0	0	0
2900013-FC-Emergency Shelter (INACTIVE)	7,231	0	0	0	0	0
2900014-FC-Youth Gang Contracts Prog (INACTIVE)	0	0	0	0	0	0
2900015-FC-Substance Abuse (INACTIVE)	3,528	0	0	0	0	0
2900019-FC-Homeless Support Svcs Prog (INACTIVE)	7,508	0	0	0	0	0
2900020-FC-Educational Initiatives	2,227	2,825	2,825	2,836	3,031	206
2900022-FC-Transfer to Fund 305	0	0	0	0	0	0
2900024-FC-Violence Intervention Prgm (INACTIVE)	0	0	0	0	0	0

YOUTH AND FAMILY SERVICES

(\$000's)	FY24 ACTUAL EXPENSES	FY25 ORIGINAL BUDGET	FY25 REVISED BUDGET	FY25 EST. ACTUAL EXPENSES	FY26 PROPOSED BUDGET	CURRENT YR/ ORIGINAL CHG
2900028-FC-Gibson Health Hub Operating (INACTIVE)	12,244	0	0	0	0	0
Total 110 - General Fund	70,854	26,937	25,034	24,454	25,787	(1,150)
<u>205 - Community Development Fund</u>						
2900025-Project Program (205) - FCS	6,101	0	0	0	0	0
Total 205 - Community Development Fund	6,101	0	0	0	0	0
<u>265 - Operating Grants Fund</u>						
2900026-Project Program (265) - FCS	30,468	19,793	19,793	19,793	20,957	1,164
Total 265 - Operating Grants Fund	30,468	19,793	19,793	19,793	20,957	1,164
TOTAL APPROPRIATIONS	107,423	46,730	44,827	44,247	46,744	14
Intradepartmental Adjustments	0	0	0	0	0	0
NET APPROPRIATIONS	107,423	46,730	44,827	44,247	46,744	14
TOTAL FULL-TIME POSITIONS	345	258	258	260	255	(3)

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/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Early Childhood Education	# of children served through the City's early childhood education programs	497	467	650	376	650
	% 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	92%	93%	95%	76%	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	96%	88%	95%	89%	97%
	% of children who are up to date with immunization or received all possible	93%	88%	95%	89%	97%
	Total # of meals served to children in early childhood education programs	147,623	115,306	175,000	67,653	175,000

Out of school time opportunities

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Participation	# of teens participating in Teen Nights at Community Centers	448	438	700	373	700
	# of youth participating in programs during the summer	43,257	41,563	60,000	N/A	60,000
	# of youth participating in programs during the school year	175,406	134,594	125,000	66,998	130,000

YOUTH AND FAMILY SERVICES

Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Career Readiness	# of students enrolled in the Job Mentor Program	1,353	645	1,000	567	1,000
	# of Job Mentor Program participants with paid summer internships	132	131	100	N/A	100
Community recreation						
Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Recreation	# of adults attending (registered and guest) community centers	168,894	178,859	100,000	111,858	160,000
	# of adults participating in Therapeutic Recreation programs	4,915	5,885	5,000	4,878	8,000
Supports for seniors to enhance quality of life						
Attribute	Measures	Actual FY/23	Actual FY/24	Approved FY/25	Mid-Year FY/25	Proposed FY/26
Adult Day Care	# of hours of care provided through Adult Day Care	35,617	43,264	53,733	24,964	53,733
In-Home Care	# of hours of care provided by in-home respite caregivers	4,904	4,794	9,360	2,192	7,929
	# of hours of care provided through homemaker and personal care services	6,796	7,250	10,920	4,752	12,351

FAMILY AND COMMUNITY 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/26 Proposed	Funding Source	Contract Type
Area Agency on Aging Grant					
	Bernalillo County Youth and Senior Services	Housing transportation	120,000	AAA	IG
	Village of Tijeras	Senior support services	100,000	AAA	IG
	CABQ Senior Affairs	Senior support services	120,000	AAA	IG
	CABQ Fire & Rescue	Senior transportation services	9,900,000	AAA	IG
	UNM Health Sciences Center	GEHM Clinic senior health screenings	178,800	AAA	IG
	La Vida Felicidad, Inc.	Homemaker, Respite, Personal Care	282,000	AAA	PT
	Premier Home Healthcare, Inc.	Homemaker, Respite, Personal Care	282,000	AAA	PT
	Consumer Direct Care	Homemaker, Respite, Personal Care	382,000	AAA	PT
	Senior Citizens Law Offices	Legal services for seniors	282,000	AAA	PT
	Share Your Care, Inc.	Adult Day Care, Caregiver Respite services	930,000	AAA	SS
	Cornucopia, Inc.	Caregiver Respite Adult Day Care services	1,320,000	AAA	SS
	Meals on Wheels	Special meals (chronic conditions or acute needs)	178,020	AAA	SS
	Family Caregiver Center of NM	Caregiver training	540,000	AAA	SS
	Sierra Healthcare	Intensive Case Management	252,000	AAA	SS
	Catholic Charities	Senior assisted transportation services	252,000	AAA	SS
	Oasis NM	Evidence-Based Health Promotion	174,000	AAA	SS
	Senior_One	Senior housing services	162,000	AAA	SS
	Rail Yards Market	Senior Hunger Initiative food distribution	120,000	AAA	PT
	Silver Horizons	Senior Hunger Initiative food distribution	120,000	AAA	SS
	Roadrunner Food Bank	Senior Hunger Initiative food distribution	100,000	AAA	SS
	Alzheimer's Association	Living with Alzheimer's for the Caregiver	120,000	AAA	SS
	Alzheimer's Association	First Responder Dementia Training	96,000	AAA	SS
	Senior Olympics	Evidence-Based EnhanceFitness	18,000	AAA	SS
Total Area Agency on Aging Grant			16,068,420		

Child and Family Development			
Canteen	Meals for children in Child Development Programs	480,000	CYFD

YOUTH AND FAMILY SERVICES

Program	Contractor	Services	FY/26 Proposed	Funding Source	Contract Type
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			617,000		
Community Recreation					
Rhubarb & Elliott		Evening Meals for At-Risk children attending community centers	758,000	CYFD	PT
Total Community Recreation			758,000		
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
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
SWEPT		career and technical training	75,000	GF	SS
NDI SWAT		OST dance program	26,000	GF	SS
Amigos y Amigas		Community programming	10,000	GF	SS
Westgate Bike Shop operating - YDI		Low rider bike program supplies and stipends	250,000	GF	PT
Various		CREI program classes	290,000	GF	PT
Total Educational Initiatives			2,593,837		

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	16,028,820
CYFD	Children, Youth & Families Department	1,238,000
SF	State Funds	92,000
GF	General Fund 110	1,596,075
GF QTR	General Fund 110 Public Safety Quarter Cent	709,625
GF 3/8	General Fund 3/8 Tax	288,137
		19,952,657

Totals by Contract Type

IG	Intergovernmental	10,418,800
PT	Professional Technical	3,218,000
SS	Social Service	6,315,857
		19,952,657

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, 2025 is \$420 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, 2025, the 4% statutory limit is \$698 million with outstanding general-purpose debt of \$366 million. This leaves \$332 million available for future issues. In the regular municipal election held in November 2023, the voters approved the issuance of \$191 million of general-purpose general obligation bonds and \$9 million of storm sewer system general obligation bonds. The City issued \$112 million of general obligation bonds on April 18, 2024. The City plans to issue the remaining authorization of \$88 million in April 2025. The City is scheduled to have the next general obligation bond election in November 2025 in the estimated amount of \$180 million.

CITY OF ALBUQUERQUE, NM
SCHEDULE OF BOND INDEBTEDNESS
AS OF
APRIL 1, 2025

	RATINGS (Moody's/S&P/Fitch)	FINAL MATURITY	ORIGINAL AMT ISSUED	AMOUNT OUTSTANDING	INTEREST RATES
GENERAL OBLIGATIONS BONDS:					
MAY'14 GENERAL PURPOSE SERIES A	Aa2/AAA/AA+	07/01/27	57,060,000	9,030,000	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	8,410,000	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	23,500,000	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	10,530,000	3.0 - 5.0%
APR'18 GENERAL PURPOSE SERIES A		07/01/31	84,225,000	45,345,000	3.0 - 5.0%
APR'19 GENERAL PURPOSE SERIES A		07/01/26	14,308,000	4,058,000	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	43,510,000	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	5,155,000	2.75 - 5%
APR'21 GENERAL PURPOSE SERIES A		07/01/34	22,960,000	17,665,000	2.75 - 5%
APR'21 GENERAL REFUNDING SERIES B		07/01/26	27,000,000	11,030,000	2.75 - 5%
APR'22 GENERAL PURPOSE SERIES A		07/01/39	76,395,000	67,405,000	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	17,800,000	4 - 5%
APR'24 GENERAL PURPOSE SERIES A		07/01/39	102,850,000	102,850,000	4 - 5%
APR'24 GENERAL STORM SERIES B		07/01/40	9,000,000	9,000,000	4%
SUBTOTAL - GENERAL OBLIGATION BONDS			\$ 601,814,000	\$ 419,746,000	
* Subject to 4% constitutional limit on general obligation debt.					
Storm & Sewer (constitutional unlimited)					
REVENUE BONDS:					
AIRPORT					
APR'14 AIRPORT REFUNDING - BANK OF ALBUQUERQUE	A1/A+/A+	07/01/24	16,795,000	0	4.0-5.00%
SUBTOTAL - AIRPORT REVENUE BONDS			16,795,000	-	
GROSS RECEIPTS TAX (1.225% STATE SHARED/TRANSPORTATION)					
MAY 15 GRT TAX-EXEMPT - SERIES A	Aa2/AAA/AA+	07/01/38	39,085,000	30,045,000	2.0% - 5.0%
DEC 15 GRT TAX-EXEMPT - SERIES C		07/01/26	2,080,000	445,000	1.75%
APR 16 GRT REFUNDING REVENUE HOUSING SERIES B		07/01/30	8,430,000	4,500,000	2.30%
SEPT 16 GRT REVENUE BONDS SERIES C		07/01/34	17,750,000	11,495,000	2.0% - 5.0%
JUL 17 MIGRT NCREBS REVENUE BONDS		07/01/37	25,110,000	18,025,000	1.30%
JUL 20 GRT REFUNDING SERIES C		07/01/35	30,955,000	27,175,000	2.75 - 5%
JUL 20 GRT REFUNDING SERIES D (Stadium)		07/01/26	4,755,000	1,900,000	2.75 - 5%
OCT 20 GRT TRANSPORTATION GRT IMPROVEMENT SERIES A		07/01/35	44,200,000	38,925,000	2.0 - 5%
JUL 22 GRT TAXABLE NEW MONEY SERIES A		07/01/33	20,300,000	16,625,000	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	11,516	0.25%
DEC 22 GRT REVENUE BONDS		06/01/44	30,000	30,000	0.25%
DEC 22 GRT REVENUE BONDS		06/01/44	95,000	95,000	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	11,915,000	11,915,000	2.70% - 3.95%
SUBTOTAL - GROSS RECEIPTS TAX REVENUE BONDS			291,207,000	247,676,516	

CITY OF ALBUQUERQUE, NM
SCHEDULE OF BOND INDEBTEDNESS
AS OF
APRIL 1, 2025

	RATINGS (Moody's/S&P/Fitch)	FINAL MATURITY	ORIGINAL AMT ISSUED	AMOUNT OUTSTANDING	INTEREST RATES
GROSS RECEIPTS/LODGERS' TAX	Aa2/AAA/AA+				
SEPT 2004 B TAXABLE REFDG		07/01/36	28,915,000	22,775,000	2.39-5.54%
FEB 2016 A TAXABLE NEW MONEY SERIES A		07/01/38	24,000,000	18,355,000	3.0-3.90%
NOV 19 GRT REFUNDING & NEW MONEY		07/01/38	33,830,000	27,905,000	2.75 - 5%
JUL 20 GRT REFUNDING SERIES A		07/01/37	39,190,000	37,640,000	2.75 - 5%
JUL 20 GRT REFUNDING SERIES B LODGERS TAX/HOSPITALITY FEE		07/01/28	7,655,000	4,405,000	2.75 - 5%
 SUBTOTAL - GRT/LODGER's TAX/HOSPITALITY			133,590,000	111,080,000	
REFUSE REMOVAL & DISPOSAL					
JUNE 2020 TAX-EXEMPT NEW MONEY	AA	07/01/46	40,570,000	37,870,000	
 SUBTOTAL - REFUSE REMOVAL & DISPOSAL REVENUE BONDS			40,570,000	37,870,000	4.0 - 5.0%
FIRE					
JAN 2011 FIRE NMFA LOAN		05/01/31	1,441,625	608,368	.58% - 4.02%
NOV 2019 FIRE NMFA LOAN		07/01/40	2,740,000	2,299,682	
 SUBTOTAL - FIRE			4,181,625	2,908,050	
SPECIAL ASSESSMENT DISTRICT BONDS	Not Rated				
OCT 2012 SAD 228 TAX-EXEMPT		01/01/28	22,743,479	6,009,737	3.00%
 SUBTOTAL - SAD BONDS			22,743,479	6,009,737	
 SUBTOTAL - REVENUE BONDS			509,087,104	405,544,303	
GRAND TOTAL - GENERAL OBLIGATION & REVENUE BONDS			\$ 1,110,901,104	\$ 825,290,303	

APPENDIX

FISCAL YEAR 2026 BUDGET CALENDAR OF EVENTS

Dec 13 Budget Call - message and instructions to departments

Dec-Jan Departmental preparation of FY/26 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 10, 2025.

Jan 20–Jan 31 Budget Technical Review Meetings

Feb Submission of Five-Year Forecast

**Feb 6/7
& Feb 13/14** 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 19 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 0.59%; 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/25 levels - based on what coverage level an employee elects. For FY/26, premiums for dental and vision coverage did not change. Medical premiums increased by 2%.
- 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/26 budget requests for professional services, contractual services and repairs and maintenance. Other FY/26 operating expenses were budgeted equal to FY/25 appropriated amounts. A non-recurring baseline of \$28.3 million is carried forward from FY/25 and an additional \$950 thousand is included for a total of \$29.3 million in FY/26.

- 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/26. 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/26 budget assumes usage of 3.1 million gallons of fuel at an average price of \$3.20 per gallon for Transit and \$3.45 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/26 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/26 include radio maintenance costs which are based on historical average prices during an 18-month period ending December 2024 and \$20 per radio for payment to the State of New Mexico; network costs which are based on actual data ports in each City department; and cellular/wireless device costs. As in FY/25, the State of New Mexico will not impose a \$20 per radio charge for local governments in FY/26 to help defray these costs.

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/26 revenue stream for Gross Receipts Tax (GRT) is estimated to be 68.9% 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 Fee

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 IMPOSITIONS¹

(millions of dollars)

(Rates as of July 1, 2025)

	IMPOSITION	Maximum Allowed	Currently Imposed	USE Limitations ²	FY/26 FULL-YEAR IMPACT
Gross Receipts Tax Distribution		3.725%	2.7875%		\$686.0
State Shared GRT	State imposed levy in lieu of earlier local sales tax and remitted to local jurisdictions	1.225%	1.225%	Pledged to outstanding bonds	\$299.1
Compensating Tax Interstate Telecom	Share based on imposed local option Share based on imposed local option				\$8.7 \$0.066
Municipal GRT (w/o Referendum)	No referendum required	2.05%	1.4375%		\$349.1
Public Safety			0.2500%	Public Safety	
General Purposes	Historical municipal tax increments were consolidated and de-earmarked effective July 1, 2019		0.5000%	General Purposes	
Transportation			0.2500%	Roads, transit, trails	
Municipal Hold Harmless GRT			0.3750%	General Purposes	
Municipal Infrastructure GRT			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%	BioPark	\$29.0
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		(In mills)	(In mills)		
Operating Levy	Vote of governing body (DFA-LGD informed by Sept. 1); blended residential and non-residential rate includes P&I	7.65	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.	\$111.7
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	\$85.0

Effective July 1, 2019, NM House Bill 479 consolidated and de-earmarked most municipal GRT increments; however, for FY/26, 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/26

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 approved FY/26 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 \$149.55 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 \$79.4 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	\$19,000,000
-------------------	--------------

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	\$ 253,600,000
---	-----------------------

HOLD HARMLESS DISTRIBUTIONS

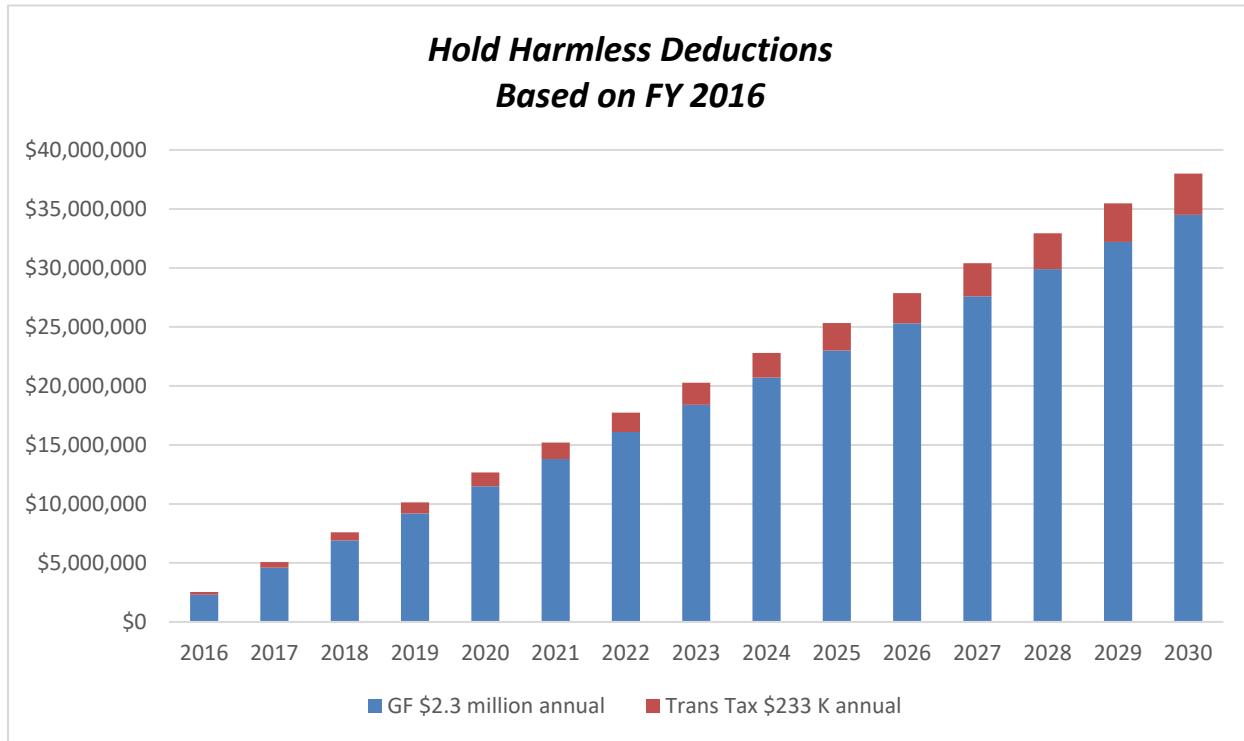
Loss of Hold Harmless Distribution. The State exempted food and some medical services from gross receipts taxes in 2004. To compensate local governments for the lost revenue, the State implemented a food and medical "hold harmless distribution." The hold harmless distribution for Albuquerque averaged \$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/26, the City will lose an additional \$4.4 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/26 (\$000's)
Arts and Culture	Sponsored Initiatives/Events	
	516 Arts	60
	ABQ Poet Laureate	5
	African American Performing Arts	25
	Albuquerque PrideFest	5
	Albuquerque Youth Symphony	15
	AMP Concert Series	50
	Arte Escondido	16
	Ballet Folklorico	20
	Black History Organizing Committee	62
	Cardboard Theatre Company	35
	Casa Barelas	25
	Center of SW Culture - Cesar Chavez	25
	Children's Hour Radio	30
	CIQiovua	10
	Downtown Arts & Cultural District	100
	Downtown Route 66 Events	100
	Ensemble Chatter	10
	Festival Ballet - NOTR	40
	Flamenco Works	75
	Fusion & Route 66 Events	90
	Gathering of Nations	40
	Globalbuquerque & Route 66 Events	50
	Harwood	10
	Hispanic Heritage Day	75
	Juneteenth	25
	Keshet	55
	Lowrider Supershow	15
	Mariachi Spectacular	50
	Music Guild of NM	15
	National Institute of Flamenco	75
	Native American Film	15
	Native American Heritage Day	25
	NM Academy of Rock & Blues	10
	NM Jazz Workshop	25
	NM Music Festival	50
	NM Philharmonic	100
	NM Shakespeare Festival	50
	NM Women's Global Pathway	20
	NMARB	15
	Olga Kern Piano Competition	35
	Opera Southwest	25
	Railyards Market	60
	Recuerda a Cesar Chavez	20
	Red & Green Veg Fest	15
	Rock N Rhythm Youth Orchestra	15
	Roots Summer Leadership	25
	Somos ABQ	25
	Street Food Institute	40
	Westside Day	20
	Working Classroom	20
	World Refugee Day	25
	Youth Leadership	30
	Total	1,873

APPENDIX FOR NON-RECURRING

DEPARTMENT	PURPOSE	FY/26 (\$000's)
Health, Housing, & Homelessness	Sponsored Initiatives/Events	
	ABQ Street Connect	500
	Albuquerque Indian Center	75
	Big Brothers Big Sisters*NMYSC	100
	Boys and Girls Club NM * NMYSC	100
	Coalition to End Hmless - Coordinated Entry system	56
	Cuidando Los Ninos - Preschool Teachers - 2	60
	Cuidando Los Ninos	100
	Endorphin Power Company	20
	Goodwill	78
	Immigrant and Refugee Resource Village of Albuquerque	20
	JR Achievement*NMYSC	100
	LifeQuest USA	25
	Locker 505	75
	Native American Training Institute	24
	New Mexico Asian Family Center	220
	New Mexico Child Advocacy Center	20
	NM Coalition to End Homeless	180
	NMCAN	20
	Serenity Mesa/HAC	200
	TenderLove	20
	TenderLove Community Center	40
	Warehouse 505 (formally known as Warehouse 508)	450
	YMCA*NMYSC	100
	Total	2,583

DEPARTMENT	PURPOSE	FY/26 (\$000's)
Youth & Family Services	Sponsored Initiatives/Events	
	Amigos y Amigas	10
	Festival Singing Arrow Park	15
	National Dance Institute (NDI)	43
	SW Education Partners Career & Technical Training RFK High School	75
	Total	143

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 Culture and Recreation 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 Fee
242 Air Quality
250 Senior Services Provider
282 Gas Tax Road
289 Automated Speed Enforcement Fund
290 City/County Facilities

NON-ENTERPRISE DEBT SERVICE FUNDS:

405 Sales Tax Refunding Debt Service
410 Fire Debt Service Fund
415 General Obligation Bond Debt Service

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 Stadium Operating
695 Stadium Debt Service

INTERNAL SERVICE FUNDS:

705 Risk Management
710 Group Self Insurance
725 Fleet Management
735 Employee Insurance
745 Communications Management

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

Environmental Health:

Cannabis Services
Consumer Health
Urban Biology

Health, Housing and Homelessness:

Affordable Housing
Emergency Shelter
Gateway Center
Health and Human Services
Homeless Support Services
Mental Health
Strategic Support

Parks and Recreation:

Aquatic Services
Golf
Park Management
Recreation
Strategic Support

Senior Affairs:

Basic Services
Strategic Support
Well Being
GF Transfer to Senior Services Fund 250

Youth and Family Services:

Child and Family Development
Community Recreation
Educational Initiatives
Strategic Support

PUBLIC SAFETY: Goal 2

Animal Welfare:

Animal Care Ctr
Animal Heart

Logistics / Planning
Training

Civilian Police Oversight Agency:

Civilian Police OS Agency

Health, Housing and Homelessness:

Substance Use

Community Safety:

Administrative Support
Field Response
Special Operations

Police:

Administrative Support
Investigative Services
Neighborhood Policing
Off Duty Police Overtime
Office of the Superintendent
Prisoner Transport
Professional Accountability
Transfer to CIP Fund 305
Transfer to Parking Fac Ops Fund 641

Finance and Administrative Services:

Office of Emergency Management

Fire:

Dispatch
Emergency Response / Field Ops
Emergency Services
Fire Prevention/FMO
Headquarters

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

Transfer to General Fund
Transfer to Parking Ops Fund

Transit:

Transfer to Transit Operating Fund 661

SUSTAINABLE COMMUNITY DEVELOPMENT: Goal 4

Municipal Development:

Real Property

Planning:

Code Enforcement
One Stop Shop
Strategic Support
Urban Design and Development
Transfer to Refuse Fund 651

Parks and Recreation:

CIP Funded Employees
Transfer to CIP Fund

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

Finance and Administrative Services:

Office of MRA

Municipal Development:

Special Events Parking

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

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

General Services:

Convention Center/ACS
Energy and Sustainability
Facilities
Security

Office of Inspector General:

Office of Inspector General

Technology and Innovation:

Citizen Services
Information Services

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

The tables below reflect all budgeted permanent FTE's for FY/24-FY/26, 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/24	ORIGINAL BUDGET FY/25	REVISED BUDGET FY/25	ESTIMATED ACTUAL FY/25	PROPOSED BUDGET FY/26
TOTAL EMPLOYMENT:	7,030	7,028	7,031	7,083	7,073
Numerical Change from Prior Year	134	(2)	1	53	45
Percentage Change from Prior Year	1.9%	0.0%	0.0%	0.7%	0.6%
COMPONENTS:					
General Fund	5,120	5,161	5,161	5,173	5,157
Enterprise Funds					
Aviation Fund - 611	298	300	300	300	306
Parking Facilities Fund - 641	49	49	49	48	49
Refuse Disposal Fund - 651	542	542	542	542	542
Transit - 661	545	545	545	543	540
Stadium Fund - 691	2	2	2	2	2
Total Enterprise Funds	1,436	1,438	1,438	1,435	1,439
Other Funds					
Marijuana Equity & Comm Reinvestment - 202	10	0	0	0	0
Air Quality Fund - 242	31	32	32	33	33
Senior Services Provider -250	62	62	62	66	66
Gas Tax Road Fund - 282	59	59	59	59	59
Automated Speed Enforcement - 289	1	0	0	0	0
City/County Building Operations - 290	3	3	3	3	3
Risk Management - 705	47	47	47	47	47
Fleet Management - 725	35	35	35	35	35
Employee Insurance - 735	13	13	13	13	13
Communications Mgmt - 745	17	17	17	17	17
Total Other Funds	278	268	268	273	273
Grant Funds					
Community Development - 205	12	12	12	12	12
Operating Grants - 265	184	149	152	190	192
Transit Operating Grant - 663	0	0	0	0	0
Total Grant Funds	196	161	164	202	204
TOTAL EMPLOYMENT	<u>7,030</u>	<u>7,028</u>	<u>7,031</u>	<u>7,083</u>	<u>7,073</u>

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/24	ORIGINAL BUDGET FY/25	REVISED BUDGET FY/25	ESTIMATED ACTUAL FY/25	PROPOSED BUDGET FY/26
ANIMAL WELFARE					
Animal Care Center	158	158	158	158	158
TOTAL FULL-TIME POSITIONS	158	158	158	158	158
ARTS AND CULTURE					
Biological Park	171	173	173	173	173
Biological Park - CIP	5	5	5	5	5
CABQ Media	8	8	8	8	8
Community Events	14	14	14	15	14
Museum	32	32	32	32	33
Museum - Balloon	14	14	14	14	14
Public Arts Urban Enhancement	8	8	8	8	7
Public Library	145	146	146	145	145
Strategic Support	14	14	14	15	14
TOTAL FULL-TIME POSITIONS	411	414	414	415	413
AVIATION ENTERPRISE FUND					
Management & Professional Support - 611	44	47	47	50	53
Operations, Maintenance, & Security - 611	209	208	208	205	208
Public Safety - 611	45	45	45	45	45
TOTAL FULL-TIME POSITIONS	298	300	300	300	306
CHIEF ADMINISTRATIVE OFFICE					
Chief Administrative Officer	17	18	18	18	23
TOTAL FULL-TIME POSITIONS	17	18	18	18	23
CIVILIAN POLICE OVERSIGHT AGENCY					
Civilian Police Oversight	18	21	21	21	21
TOTAL FULL-TIME POSITIONS	18	21	21	21	21
COMMUNITY SAFETY					
Administrative Support	24	25	25	26	28
Field Response	92	95	95	98	98
Special Operations	6	6	6	6	6
Operating Grants Fund - 265	5	5	5	6	8
TOTAL FULL-TIME POSITIONS	127	131	131	136	140
COUNCIL SERVICES					
Council Services	40	45	45	43	43
TOTAL FULL-TIME POSITIONS	40	45	45	43	43
ECONOMIC DEVELOPMENT					
Economic Development	14	15	15	15	15
Operating Grants Fund - 265 [MBDA]	2	2	2	2	2
TOTAL FULL-TIME POSITIONS	16	17	17	17	17

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/24	ORIGINAL BUDGET FY/25	REVISED BUDGET FY/25	ESTIMATED ACTUAL FY/25	PROPOSED BUDGET FY/26
ENVIRONMENTAL HEALTH					
Cannabis Services	1	1	1	1	1
Consumer Health	16	17	17	17	17
Environmental Services	5	5	5	5	5
Strategic Support	9	9	9	9	15
Urban Biology	4	5	5	5	5
Operating Permits - 242	20	21	21	22	22
Vehicle Pollution Management - 242	11	11	11	11	11
Operating Grants Fund - 265	15	15	15	15	15
TOTAL FULL-TIME POSITIONS	81	84	84	85	91
FINANCE AND ADMINISTRATIVE SERVICES					
Accounting	38	38	38	38	38
Office of Emergency Management	5	5	5	5	5
Office of Equity and Inclusion	0	14	14	17	17
Office of Management and Budget	9	9	9	9	9
Office of Metropolitan Redevelopment	6	6	6	7	7
Purchasing	18	18	18	19	19
Strategic Support	9	9	9	9	8
Treasury Services	8	8	8	8	7
Marijuana Equity & Comm Reinvestment - 202	10	0	0	0	0
Risk - Administration - 705	8	8	8	7	7
Safety Office / Loss Prevention - 705	17	17	17	17	17
Tort & Other Claims - 705	7	7	7	7	7
Workers' Compensation - 705	7	7	7	8	8
Operating Grants Fund - 265	8	12	12	9	9
TOTAL FULL-TIME POSITIONS	150	158	158	160	158
FIRE					
Dispatch	42	43	43	43	42
Emergency Response	622	617	617	632	628
Emergency Services	21	22	22	21	21
Fire Prevention / FMO	55	59	59	49	52
Headquarters	28	27	27	29	29
Logistics / Planning	25	25	25	24	24
Training	28	28	28	22	28
Operating Grants Fund - 265	0	0	3	3	3
TOTAL FULL-TIME POSITIONS	821	821	824	823	827
GENERAL SERVICES					
Strategic Support	11	11	11	11	11
Facilities	34	33	33	34	33
Gibson Med Center	5	0	0	0	0
Security	139	133	133	133	133
Energy and Sustainability	9	9	9	10	6
Operating Grants Fund - 265	0	1	1	1	1
City/County Building Fund - 290	3	3	3	3	3
Baseball Stadium Fund - 691	2	2	2	2	2
Fleet Management - 725	35	35	35	35	35
TOTAL FULL-TIME POSITIONS	238	227	227	229	224

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/24	ORIGINAL BUDGET FY/25	REVISED BUDGET FY/25	ESTIMATED ACTUAL FY/25	PROPOSED BUDGET FY/26
HEALTH, HOUSING AND HOMELESSNESS					
Affordable Housing	0	5	5	5	4
Emergency Shelter	0	6	6	6	6
Gibson Health Hub Operating	0	11	11	11	11
Health and Human Services	0	14	14	14	19
Homeless Support Svcs	0	6	6	6	6
Mental Health	0	3	3	3	3
Strategic Support	0	24	24	24	24
Substance Use	0	8	8	8	7
Community Development - 205	0	12	12	12	12
Operating Grants Fund - 265	0	11	11	12	8
TOTAL FULL-TIME POSITIONS	0	100	100	101	100
HUMAN RESOURCES					
Personnel Services	27	29	29	27	26
Unemployment Compensation Risk Fund - 705	8	8	8	8	8
Employee Insurance Fund - 735	13	13	13	13	13
TOTAL FULL-TIME POSITIONS	48	50	50	48	47
LEGAL					
Legal Services	62	60	60	58	53
Operating Grants Fund - 265	1	1	1	0	0
TOTAL FULL-TIME POSITIONS	63	61	61	58	53
MAYOR'S OFFICE					
Mayor's Office	7	7	7	7	5
TOTAL FULL-TIME POSITIONS	7	7	7	7	5
MUNICIPAL DEVELOPMENT					
Construction	16	16	16	16	16
Design Recovered - CIP	17	17	17	16	16
Design Recovered Storm	26	26	26	27	26
Real Property	9	9	9	9	9
Storm Drainage	20	20	20	21	20
Strategic Support	27	29	29	29	29
Streets - CIP	60	60	60	62	60
Streets Svcs F110	53	53	53	51	51
Gas Tax Road Fund - 282	59	59	59	59	59
Automated Speed Enforcement - 289	1	0	0	0	0
Parking Services - 641	49	49	49	48	49
TOTAL FULL-TIME POSITIONS	337	338	338	338	335
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/24	ORIGINAL BUDGET FY/25	REVISED BUDGET FY/25	ESTIMATED ACTUAL FY/25	PROPOSED BUDGET FY/26
OFFICE OF THE CITY CLERK					
Administrative Hearing Office	4	4	4	5	5
Office of the City Clerk	32	32	32	33	33
TOTAL FULL-TIME POSITIONS	36	36	36	38	38
PARKS AND RECREATION					
Aquatic Services	25	25	25	25	25
CIP Funded Employees	29	29	29	29	29
Golf Program	38	38	38	38	38
Open Space Mgmt	44	44	44	45	45
Parks Management	152	152	152	152	151
Recreation	36	36	36	36	34
Strategic Support	18	18	18	18	18
Operating Grants Fund - 265	3	3	3	3	3
TOTAL FULL-TIME POSITIONS	345	345	345	346	343
PLANNING					
Code Enforcement	45	50	50	45	47
One Stop Shop	93	93	93	99	96
Strategic Support	25	25	25	24	24
Urban Design and Development	32	32	32	31	31
TOTAL FULL-TIME POSITIONS	195	200	200	199	198
POLICE					
Administrative Support					
- Civilian	90	90	90	89	88
- Sworn	1	1	1	2	2
Investigative Services					
- Civilian	198	198	198	198	198
- Sworn	216	236	236	201	257
Neighborhood Policing					
- Civilian	110	111	111	111	111
- Sworn	760	726	726	779	695
Office of the Superintendent					
- Civilian	68	68	68	67	67
- Sworn	83	99	99	76	97
Prisoner Transport					
- Civilian	37	37	37	37	37
Professional Accountability					
- Civilian	222	221	221	224	221
- Sworn	40	38	38	42	49
Operating Grants - 265					
- Civilian	15	15	15	15	15
- Sworn	40	0	0	40	50
Total Civilian Full Time	740	740	740	741	737
Total Sworn Full Time	1,140	1,100	1,100	1,140	1,150
TOTAL FULL-TIME POSITIONS	1,880	1,840	1,840	1,881	1,887
SENIOR AFFAIRS					
Basic Services	7	7	7	7	7
Strategic Support	14	14	14	17	15
Well Being	54	54	54	52	54

FULL-TIME PERSONNEL COMPLEMENT BY DEPARTMENT

	ACTUAL FY/24	ORIGINAL BUDGET FY/25	REVISED BUDGET FY/25	ESTIMATED ACTUAL FY/25	PROPOSED BUDGET FY/26
Senior Services Provider - 250	62	62	62	66	66
Operating Grants Fund - 265 [Volunteerism]	9	9	9	9	9
TOTAL FULL-TIME POSITIONS	146	146	146	151	151
SOLID WASTE					
Administrative Services - 651	75	75	75	74	74
Clean City - 651	126	126	126	127	127
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	50
Data Management for APD	12	12	12	12	11
Information Services	69	69	69	69	68
City Communications - 745	17	17	17	17	17
TOTAL FULL-TIME POSITIONS	148	148	148	148	146
TRANSIT					
ABQ Rapid Transit - 661	48	48	48	46	46
ABQ Ride - 661	331	331	331	330	320
Facility Maintenance - 661	20	20	20	20	20
Paratransit Services - 661	92	92	92	92	92
Strategic Support - 661	54	54	54	55	62
Operating Grants Fund - 265	6	6	6	6	0
Operating Grants Fund - 663	0	0	0	0	0
TOTAL FULL-TIME POSITIONS	551	551	551	549	540
YOUTH AND FAMILY SERVICES					
Affordable Housing	5	0	0	0	0
Child and Family Development	95	95	95	94	90
Community Recreation	74	80	80	82	82
Education Initiatives	5	5	5	5	5
Emergency Shelter Contracts	6	0	0	0	0
Gibson Med Center	6	0	0	0	0
Health and Human Services	14	0	0	0	0
Homeless Support Services	6	0	0	0	0
Mental Health Contracts	3	0	0	0	0
Strategic Support	31	9	9	10	9
Substance Abuse Contracts	8	0	0	0	0
Community Development - 205	12	0	0	0	0
Operating Grants Fund - 265	80	69	69	69	69
TOTAL FULL-TIME POSITIONS	345	258	258	260	255
TOTAL FULL-TIME POSITIONS:	7,030	7,028	7,031	7,083	7,073

APPROPRIATIONS LEGISLATION

CITY of ALBUQUERQUE

TWENTY-SIXTH 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 2026, BEGINNING JULY 1, 2025 AND
4 ENDING JUNE 30, 2026; ADJUSTING FISCAL YEAR 2025 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, the Fiscal Year 2026 budget is predicated on the appropriation
11 of Local Government Abatement funding (Fund 201), also known as the Opioid
12 Settlement Fund; and

13 WHEREAS, these funds are intended to support CIP Coming-On-Line
14 initiatives identified in the Strategic Plan for Opioid Settlement Funds, prepared
15 by Vital Strategies and affirmed by the Local Government Coordinating
16 Commission (LGCC), prior to the end of Fiscal Year 2025, including:

- 17 (1) Connecting Disconnected Youth
- 18 (2) Comprehensive Education
- 19 (3) Peer Support Expansion
- 20 (4) Recovery Housing
- 21 (5) Community-Based Treatment Access and Quality
- 22 (6) Leveraging the Sobering Center
- 23 (7) Naloxone Access Expansion
- 24 (8) Expanding Mobile Crisis Response Services; and

25 WHEREAS, to prepare for possible economic downturns and to maintain
26 fiscal stability, the City Administration has enacted current cost-savings

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

1 measures to include managing vacancies and reducing non-essential spending
2 to meet the fiscal year 2025 budget target or revert sufficient budget at year end;
3 and

4 WHEREAS, these measures are designed to safeguard essential services
5 and the well-being of the community while bolstering financial resilience; and

6 WHEREAS, the governing body of the City of Albuquerque, State of New
7 Mexico has developed a budget for Fiscal Year 2026 and respectfully requests
8 approval from the State of New Mexico, Local Government Division of the
9 Department of Finance and Administration; 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 \$72,532,000 is hereby reserved in the
15 Operating Reserve Fund for the City of Albuquerque for Fiscal Year 2026. In
16 addition, the amount of \$750,000 is reserved for a potential runoff election. In the
17 event that the runoff is necessary, \$750,000 is hereby unreserved and a
18 contingent appropriation is made to the Office of the City Clerk Program to pay
19 for the expenses of the runoff election. In the event that the runoff election does
20 not happen, \$750,000 is hereby unreserved and will fall to fund balance.

21 Section 2. That the following amounts are hereby appropriated to the
22 following programs for operating City government during Fiscal Year 2026:

23 GENERAL FUND – 110

24 Animal Welfare Department

25 Animal Care Center 16,526,000

26 Animal HEART 21,000

27 Arts and Culture Department

28 Biological Park 18,568,000

29 CABQ Media 1,134,000

30 CIP Bio Park 653,000

31 Community Events 4,852,000

32 Explora 1,789,000

33 Museum 4,368,000

1	Museum-Balloon	2,093,000
2	Public Arts and Urban Enhancement	773,000
3	Public Library	16,541,000
4	Strategic Support	2,044,000
5	Chief Administrative Office Department	
6	Chief Administrative Office	4,252,000
7	City Support Department	
8	Dues and Memberships	524,000
9	Early Retirement	5,875,000
10	GRT Administration Fee	7,920,000
11	Joint Committee on Intergovernmental Legislative Relations	252,000
12	Open and Ethical Elections	870,000
13	Transfer to Other Funds:	
14	Capital Acquisition Fund (305)	1,000,000
15	Operating Grants Fund (265)	12,000,000
16	Sales Tax Refunding D/S Fund (405)	15,061,000
17	Solid Waste Operating Fund (651)	711,000
18	Vehicle/Equipment Replacement Fund (730)	500,000
19	Civilian Police Oversight Department	
20	Civilian Police Oversight Agency	3,043,000
21	Community Safety Department	
22	Administrative Support	4,868,000
23	Field Response	10,227,000
24	Special Operations	2,809,000
25	Council Services Department	
26	Council Services	8,793,000
27	Economic Development Department	
28	Economic Development	3,175,000
29	Economic Development Investment	1,722,000
30	International Trade	170,000
31	Environmental Health Department	
32	Cannabis Services	130,000
33	Consumer Health	2,246,000

1	Environmental Services	863,000
2	Strategic Support	2,284,000
3	Urban Biology	665,000
4	Finance and Administrative Services Department	
5	Accounting	4,596,000
6	Financial Support Services	1,284,000
7	Office of Emergency Management	866,000
8	Office of Management and Budget	1,696,000
9	Office of MRA	1,299,000
10	Office of Equity and Inclusion	2,116,000
11	Purchasing	2,551,000
12	Strategic Support	1,456,000
13	Treasury	1,261,000
14	Fire Department	
15	Dispatch	7,067,000
16	Emergency Response / Field Op	98,532,000
17	Emergency Services	3,839,000
18	Fire Prevention / FMO	8,161,000
19	Headquarters	5,329,000
20	Logistics / Planning	4,870,000
21	Training	4,617,000
22	General Services Department	
23	Convention Center / ASC	2,176,000
24	Energy and Sustainability	757,000
25	Facilities	8,166,000
26	Security	10,627,000
27	Strategic Support	1,169,000
28	Health, Housing and Homelessness Department	
29	Affordable Housing	1,048,000
30	Emergency Shelter	8,326,000
31	Gateway Center	12,183,000
32	Health and Human Services	5,370,000
33	Homeless Support Services	7,402,000

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

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

1	Mental Health	4,129,000
2	Strategic Support	3,535,000
3	Substance Use	3,294,000
4	Human Resources Department	
5	B/C/J/Q Union Time	131,000
6	Personnel Services	5,723,000
7	Legal Department	
8	Legal Services	7,137,000
9	Mayor's Office Department	
10	Mayor's Office	1,053,000
11	Municipal Development Department	
12	Construction	2,117,000
13	Design Recovered CIP	2,494,000
14	Design Recovered Storm	3,422,000
15	Real Property	977,000
16	Special Events Parking	19,000
17	Storm Drainage	3,499,000
18	Strategic Support	3,382,000
19	Streets	6,852,000
20	Street Services-F110	13,807,000
21	Transfer to Other Funds:	
22	Trsf to Gas Tax Road Fund	1,000,000
23	Office of the City Clerk	
24	Administrative Hearing Office	589,000
25	Office of the City Clerk	4,534,000
26	Open and Ethical	90,000
27	Office of Inspector General	
28	Office of Inspector General	899,000
29	Office of Internal Audit	
30	Internal Audit	1,081,000
31	Parks and Recreation Department	
32	Aquatic Services	6,590,000
33	CIP Funded Employees	3,069,000

1	Golf	5,132,000
2	Open Space Management	5,537,000
3	Park Management	21,629,000
4	Recreation	5,516,000
5	Strategic Support	2,577,000
6	Transfer to Other Funds:	
7	Capital Acquisition Fund (305)	150,000
8	Planning Department	
9	Code Enforcement	5,052,000
10	One Stop Shop	10,737,000
11	Strategic Support	4,146,000
12	Urban Design and Development	3,220,000
13	Transfer to Other Funds:	
14	Refuse Disposal Operating Fund (651)	463,000
15	Police Department	
16	Administrative Support	25,619,000
17	Investigative Services	63,028,000
18	Neighborhood Policing	124,648,000
19	Off-Duty Police Overtime	1,000,000
20	Office of the Superintendent	23,251,000
21	Prisoner Transport	4,072,000
22	Professional Accountability	32,996,000
23	Transfer to Other Funds:	
24	Parking Facilities Operating Fund (641)	400,000
25	Senior Affairs Department	
26	Basic Services	833,000
27	Strategic Support	3,331,000
28	Well Being	7,363,000
29	Technology and Innovation Department	
30	Citizen Services	4,293,000
31	Data Management for APD	1,215,000
32	Information Services	12,819,000
33	Transit Department	

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

1	Transfer to Transit Operating Fund (661)	30,064,000
2	Youth and Family Services Department	
3	Child and Family Development	5,613,000
4	Community Recreation	15,739,000
5	Educational Initiatives	3,031,000
6	Strategic Support	1,404,000
7	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202</u>	
8	Finance and Administrative Services Department	
9	Marijuana Equity and Community Reinvestment	3,900,000
10	<u>FIRE FUND - 210</u>	
11	Fire Department	
12	State Fire Fund	3,069,000
13	Transfer to Other Funds:	
14	Fire Debt Service Fund (410)	279,000
15	<u>LODGERS' TAX FUND - 220</u>	
16	Finance and Administrative Services Department	
17	Lodgers' Promotion	8,784,000
18	Transfer to Other Funds:	
19	General Fund (110)	513,000
20	Sales Tax Refunding D/S Fund (405)	7,658,000
21	Lodger's Tax appropriations are based on estimated revenue at the beginning of	
22	each fiscal year. Actual revenue may exceed estimated revenue causing	
23	promotional and debt appropriations to be deficient prior to the end of the fiscal	
24	year. If actual revenue exceeds estimated revenue, the variance is hereby	
25	appropriated to satisfy contractual promotional payments and debt obligations	
26	by the standard 50/50 revenue allocation.	
27	<u>HOSPITALITY TAX FUND - 221</u>	
28	Finance and Administrative Services Department	
29	Lodgers' Promotion	1,854,000
30	Transfer to Other Funds:	
31	Capital Acquisition Fund (305)	721,000
32	Sales Tax Refunding D/S Fund (405)	1,133,000

1 Hospitality Fee appropriations are based on estimated revenue at the beginning
2 of each fiscal year. Actual revenue may exceed estimated revenue causing
3 promotional and debt appropriations to be deficient prior to the end of the fiscal
4 year. If actual revenue exceeds estimated revenue, the variance is hereby
5 appropriated to satisfy contractual promotional payments and debt obligations
6 by the standard 50/50 revenue allocation.

7 **CULTURAL AND RECREATION PROJECTS FUND – 225**

8 Arts & Culture Department

9	Balloon Center Projects	8,000
10	Community Events Projects	63,000
11	Museum Projects	259,000

12 **ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND – 235**

13 Arts & Culture Department

14	BioPark Projects	2,500,000
----	------------------	-----------

15 **AIR QUALITY FUND – 242**

16 Environmental Health Department

17	Operating Permits	3,120,000
18	Vehicle Pollution Management	1,425,000

19 Transfer to Other Funds:

20	General Fund (110)	651,000
----	--------------------	---------

21 **SENIOR SERVICES PROVIDER FUND – 250**

22 Senior Affairs Department

23	CDBG Services	119,000
24	Senior Services Provider	8,345,000
25	Transfer to Other Funds:	
26	General Fund (110)	948,000

27 **OPERATING GRANTS FUND – 265**

28 Health, Housing and Homelessness Department

29	Prepaid Rapid Rehousing	8,000,000
----	-------------------------	-----------

30 **LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280**

31 Police Department

32	Crime Lab Project	2,000
33	Law Enforcement Protection Act	1,385,000

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

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

1	Law Enforcement Protection Act – Aviation	20,000
2	Transfer to Other Funds:	
3	General Fund (110)	100,000
4	<u>GAS TAX ROAD FUND - 282</u>	
5	Municipal Development Department	
6	Street Services-F282	5,193,000
7	Transfer to Other Funds:	
8	General Fund (110)	248,000
9	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
10	Municipal Development Department	
11	Speed Enforcement Program	2,790,000
12	<u>CITY/COUNTY FACILITIES FUND – 290</u>	
13	General Services Department	
14	Law Enforcement Center	641,000
15	Transfer to Other Funds:	
16	General Fund (110)	20,000
17	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
18	City Support Department	
19	Sales Tax Debt Service	29,349,000
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	97,460,000
26	<u>AVIATION OPERATING FUND – 611</u>	
27	Aviation Department	
28	Management & Professional Support	12,158,000
29	Operations, Maintenance and Security	33,721,000
30	Public Safety	7,733,000
31	Transfers to Other Funds:	
32	Airport Capital and Deferred Maintenance (613)	60,330,000
33	General Fund (110)	7,020,000

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

1	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
2	Municipal Development Department	
3	Parking Services	5,259,000
4	Transfers to Other Funds:	
5	General Fund (110)	726,000
6	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
7	Solid Waste Management Department	
8	Administrative Services	10,053,000
9	Clean City	15,904,000
10	Collections	26,428,000
11	Disposal	13,110,000
12	Maintenance - Support Services	7,208,000
13	Transfers to Other Funds:	
14	General Fund (110)	11,244,000
15	Refuse Disposal Capital Fund (653)	8,139,000
16	A contingent appropriation is made based upon the cost of fuel exceeding \$2.30	
17	per gallon during FY/26 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	2,767,000
24	<u>TRANSIT OPERATING FUND – 661</u>	
25	Transit Department	
26	ABQ Rapid Transit	5,474,000
27	ABQ Ride	34,202,000
28	Facility Maintenance	3,001,000
29	Paratransit Services	7,880,000
30	Special Events	96,000
31	Strategic Support	7,221,000
32	Transfer to Other Funds:	
33	General Fund (110)	6,821,000

[Bracketed/Underscored Material] - New

[Bracketed/Strikethrough Material] - Deletion

1	Refuse Disposal Operating Fund (651)	150,000
2	Trsf to TR Capital (F665)	2,593,000
3	Trsf to TR Grants Fund (F663)	463,000
4	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
5	General Services Department	
6	Stadium Operations	1,234,000
7	Transfer to Other Funds:	
8	General Fund (110)	20,000
9	Stadium Debt Service Fund (695)	976,000
10	<u>SPORTS STADIUM DEBT SERVICE FUND – 695</u>	
11	General Services Department	
12	Stadium Debt Service	976,000
13	<u>RISK MANAGEMENT FUND – 705</u>	
14	Finance and Administrative Services Department	
15	Risk - Fund Administration	1,297,000
16	Risk - Safety Office	2,726,000
17	Risk - Tort and Other	3,971,000
18	Risk - Workers' Comp	3,263,000
19	WC/Tort and Other Claims	29,279,000
20	Transfers to Other Funds:	
21	General Fund (110)	1,239,000
22	Human Resources Department	
23	Employee Equity	1,037,000
24	Unemployment Compensation	1,544,000
25	<u>GROUP SELF-INSURANCE FUND - 710</u>	
26	Human Resources Department	
27	Group Self Insurance	101,735,000
28	<u>FLEET MANAGEMENT FUND – 725</u>	
29	General Services Department	
30	Fleet Management	14,328,000
31	Transfer to Other Funds:	
32	General Fund (110)	481,000
33	<u>VEHICLE / EQUIPMENT REPLACEMENT FUND – 730</u>	

	1 Technology and Innovation Department		
2	Computers	500,000	
3	<u>EMPLOYEE INSURANCE FUND – 735</u>		
4	Human Resources Department		
5	Insurance and Administration	7,846,000	
6	Transfer to Other Funds:		
7	General Fund (110)	206,000	
8	<u>COMMUNICATIONS MANAGEMENT FUND – 745</u>		
9	Technology and Innovation Department		
10	City Communications	12,787,000	
11	Transfer to Other Funds:		
12	Transfer to General Fund (110)	325,000	
13	Section 3. That the following appropriations are hereby adjusted to the following		
14	programs from fund balance and/or revenue for operating City government in		
15	Fiscal Year 2025:		
16	<u>GENERAL FUND – 110</u>		
17	Planning		
18	Code Enforcement	241,000	
19	Section 4. That the following appropriations are hereby made to the Capital		
20	Program to the specific funds and projects as indicated below for Fiscal Year		
21	2026:		
22	<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
23	<u>City Support/Fund 305</u>		
24	LEDA	Transfer from Fund 110	1,000,000
25	<u>Finance and Administrative/Fund 305</u>		
26	Convention Center Improvements	Transfer from Fund 221	721,000
27	<u>Parks & Recreation/Fund 305</u>		
28	Park Development/Parks	Transfer from Fund 110	100,000
29	Urban Forestry	Transfer from Fund 110	50,000
30	<u>Aviation/Fund 613</u>		
31	Airline Coverage Acct	Transfer from Fund 611	10,000,000
32	Land Acquisition	Transfer from Fund 611	29,330,000
33	Alb Improvement Acct	Transfer from Fund 611	10,000,000

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

1	Advanced Engineering	Transfer from Fund 611	1,575,000
2	DEII Improvement Acct	Transfer from Fund 611	500,000
3	Airport Security Improvements	Transfer from Fund 611	1,000,000
4	Art Program	Transfer from Fund 611	500,000
5	Jet Bridge Rehab Project	Transfer from Fund 611	2,500,000
6	VW Electric Charges	Transfer from Fund 611	50,000
7	RNWY 8/26 Lighting Reconst Const	Transfer from Fund 611	200,000
8	Perimeter Road Rehab Design	Transfer from Fund 611	25,000
9	Sunport Blvd Rehab	Transfer from Fund 611	2,500,000
10	Taxiway B Pavement Rehab	Transfer from Fund 611	50,000
11	DEII Air Traffic Control Tower Reno	Transfer from Fund 611	2,100,000
12	<u>Solid Waste/Fund 653</u>		
13	Refuse Equipment	Transfer from Fund 651	3,700,000
14	Automatic Collect Sys	Transfer from Fund 651	400,000
15	Disposal Facilities	Transfer from Fund 651	500,000
16	Refuse Facility	Transfer from Fund 651	400,000
17	Edith Admin / Maint Facility	Transfer from Fund 651	500,000
18	Recycle Carts	Transfer from Fund 651	400,000
19	Computer Equipment	Transfer from Fund 651	400,000
20	Alternative Landfills	Transfer from Fund 651	152,000
21	Landfill Environmental	Transfer from Fund 651	1,687,000
22	Section 5. That the City of Albuquerque hereby adopts the budget hereinabove		
23	described and respectfully requests approval from the State of New Mexico, Local		
24	Government Division of the Department of Finance and Administration.		
25			
26			
27			
28			
29			
30			
31			
32			