

# CITY of ALBUQUERQUE

## TWENTY SIXTH COUNCIL

COUNCIL BILL NO. R-25-215 ENACTMENT NO. \_\_\_\_\_

SPONSORED BY: Renée Grout, by request

1 RESOLUTION  
2 ADJUSTING FISCAL YEAR 2025 APPROPRIATIONS FOR CERTAIN FUNDS AND  
3 PROGRAMS TO PROVIDE FOR ACTUAL EXPENDITURES; AND ADJUSTING  
4 FISCAL YEAR 2026 OPERATING APPROPRIATIONS.

5 WHEREAS, expenditures in certain funds in Fiscal Year 2025 are projected  
6 to exceed appropriations; and

7 WHEREAS, fund balance or revenues are available to fund the over  
8 expenditures or adjustments; and

9 WHEREAS, adjustments are required for Fiscal Year 2026 appropriations;  
10 and

11 WHEREAS, appropriation adjustments for the operation of the City  
12 government must be approved by the Council.

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

15 Section 1. That the following amounts are hereby adjusted to certain  
16 programs from unreserved fund balance, working capital balance and/or  
17 additional revenues for Fiscal Year 2025:

18 GENERAL FUND – 110

19 Animal Welfare Department

20 Animal Care Center (350,000)

21 Arts and Culture Department

22 Biological Park 8,000

23 Chief Administrative Office Department

24 Chief Administrative Office (840,000)

25 City Support Department

26 Dues and Memberships 14,000

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1	Early Retirement	5,090,000
2	Transfer to Other Funds:	
3	Operating Grants Fund (265)	2,538,000
4	Civilian Police Oversight Department	
5	Civilian Police Oversight Agency	(740,000)
6	Community Safety Department	
7	Field Response	(850,000)
8	Economic Development Department	
9	Economic Development Investment	(50,000)
10	Environmental Health Department	
11	Strategic Support	419,000
12	Finance and Administrative Services Department	
13	Accounting	(100,000)
14	Office of Emergency Management	(70,000)
15	Office of Management and Budget	(80,000)
16	Office of MRA	(125,000)
17	Office of Equity and Inclusion	(165,000)
18	Purchasing	(125,000)
19	Strategic Support	(55,000)
20	Treasury	(60,000)
21	Fire Department	
22	Emergency Response/Field Operations	1,355,000
23	Emergency Services	12,000
24	Fire Prevention/FMO	14,000
25	General Services Department	
26	Facilities	483,000
27	Strategic Support	19,000
28	Transfer to Other Funds:	
29	Sports Stadium Operating Fund (691)	800,000
30	Health, Housing and Homelessness Department	
31	Substance Use	(1,350,000)
32	Human Resources Department	
33	B/C/J/Q Union Time	(55,000)

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1	Personnel Services	(330,000)
2	Legal Department	
3	Legal Services	(250,000)
4	Mayor's Office Department	
5	Mayor's Office	(80,000)
6	Municipal Development Department	
7	Storm Drainage	299,000
8	Street Services-F110	2,436,000
9	Transfer to Other Funds:	
10	Trsf to Gas Tax Road Fund	640,000
11	Office of the City Clerk	
12	Office of the City Clerk	91,000
13	Open and Ethical	9,000
14	Office of Inspector General	
15	Office of Inspector General	(70,000)
16	Office of Internal Audit	
17	Internal Audit	(110,000)
18	Parks and Recreation Department	
19	Park Management	(2,250,000)
20	Open Space Management	(50,000)
21	Planning Department	
22	One Stop Shop	3,179,000
23	Police Department	
24	Administrative Support	(2,250,000)
25	Professional Accountability	(250,000)
26	Senior Affairs Department	
27	Well Being	(180,000)
28	Technology and Innovation Department	
29	Citizen Services	(15,000)
30	Information Services	(85,000)
31	Youth and Family Services Department	
32	Child and Family Development	(1,600,000)
33	Educational Initiatives	(720,000)

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1	Strategic Support	(30,000)
2	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202</u>	
3	Finance and Administrative Services Department	
4	Marijuana Equity and Community Reinvestment	10,000
5	<u>SENIOR SERVICES PROVIDER FUND – 250</u>	
6	Senior Affairs Department	
7	Senior Services Provider	987,000
8	<u>GAS TAX ROAD FUND - 282</u>	
9	Municipal Development Department	
10	Street Services-F282	746,000
11	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
12	Municipal Development Department	
13	Speed Enforcement Program	790,000
14	<u>CITY/COUNTY BUILDING OPERATIONS FUND – 290</u>	
15	General Services Department	
16	Law Enforcement Center	103,000
17	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
18	City Support Department	
19	Sales Tax Debt Service	78,000
20	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u>	
21	City Support Department	
22	General Obligation Bond Debt Service	361,000
23	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
24	Municipal Development Department	
25	Parking Services	614,000
26	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
27	Solid Waste Management Department	
28	Clean City	46,000
29	Collections	3,889,000
30	Disposal	237,000
31	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
32	General Services Department	
33	Stadium Operations	2,479,000

1 **RISK MANAGEMENT FUND – 705**

2 Finance and Administrative Services Department

3 WC/Tort and Other Claims 6,992,000

4 **GROUP SELF-INSURANCE FUND - 710**

5 Human Resources Department

6 Group Self Insurance 2,551,000

7 **COMMUNICATIONS FUND – 745**

8 Technology and Innovation Department

9 City Communications 321,000

10 Section 2. That the following amounts are hereby appropriated to the  
11 following programs from unreserved fund balance and/or working capital  
12 balance for Fiscal Year 2026:

13 **GENERAL FUND – 110**

14 Economic Development Department

15 Economic Development 100,000

16 Planning Department

17 Code Enforcement 461,000

18 Technology and Innovation Department

19 Citizen Services 92,000

20 Information Services (92,000)

21 **AIR QUALITY FUND – 242**

22 Environmental Health Department

23 Operating Permits 929,000

24 Vehicle Pollution Management 290,000

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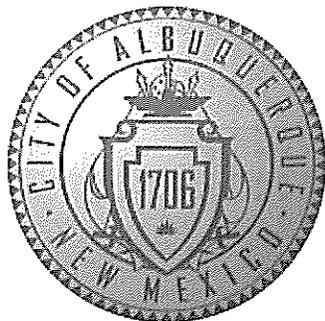
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**CITY OF ALBUQUERQUE**  
Albuquerque, New Mexico  
Office of the Mayor

**INTER-OFFICE MEMORANDUM**

December 5, 2025

**TO:** Brook Bassan, President, City Council

**FROM:** Timothy M. Keller, Mayor 

**SUBJECT:** Resolution Adjusting Fiscal Year 2025 Appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2026 Operating Appropriations

Attached is the annual mid-year clean-up legislation for certain operating and grant funds. The bill contains two major sections. The Fiscal Year 2025 section includes appropriation adjustments necessary to financially close Fiscal Year 2025 prior to submission of the Annual Comprehensive Financial Report (ACFR) to the New Mexico Office of the State Auditor. The Fiscal Year 2026 section contains operating appropriation adjustments for the current year, some of which are technical in nature. In all cases, sufficient fund balance and revenue exists to cover any net increase in spending.

This legislation adjusts Fiscal Year 2025 program appropriations for certain funds where expenditures exceeded budgeted amounts. Sufficient fund balance and/or revenues exist to cover the adjustments. A description of each item is attached.

This legislation also includes a Fiscal Year 2026 section adjusting certain program appropriations by using fund balance or are technical in nature. A description of each item is attached.

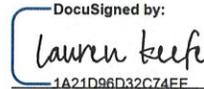
The Office of Management and Budget staff is available to review this material with you at your convenience.

**Resolution Adjusting Fiscal Year 2025 Appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2026 Operating Appropriations.**

Approved:

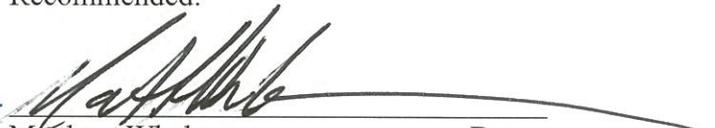
Approved as to Legal Form:

 12/8/25  
Date  
Dr. Samantha Sengel  
Chief Administrative Officer

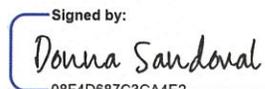
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Lauren Keefe  
City Attorney

Recommended:

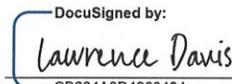
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Date  
Matthew Whelan  
Deputy CAO/ Interim Chief Financial Officer

Recommended:

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Donna Sandoval  
Date  
Director, Finance and Administrative Services

Recommended:

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Lawrence L. Davis  
Date  
Budget Officer, Finance and Administrative Services

# Cover Analysis

## 1. What is it?

Resolution adjusting fiscal year 2025 appropriations for certain funds and programs to provide for actual expenditures and adjusting fiscal year 2026 operating appropriations.

## 2. What will this piece of legislation do?

This legislation adjusts fiscal year 2025 program appropriations for certain funds where expenditures exceeded budgeted amounts and adjusts fiscal year 2026 operating appropriations.

## 3. Why is this project needed?

The fiscal year 2025 section includes appropriation adjustments necessary to close-out 2025 prior to the submission of the Annual Comprehensive Financial Report (ACFR) to the New Mexico Office of the State Auditor.

## 4. How much will it cost and what is the funding source?

The increase in appropriations in fiscal year 2025 is offset by revenue and available fund balance. For fiscal year 2026, appropriation adjustments are offset by revenue, fund balance, or are technical in nature.

## 5. Is there a revenue source associated with this Plan? If so, what level of income is projected?

In all cases, sufficient fund balance exists to cover any net increase in spending.

## 6. What will happen if the project is not approved?

If this resolution is not passed, associated funds will be over spent for fiscal year 2025, which is violation of budget regulations and an audit finding will most likely occur.

## 7. Is this service already provided by another entity?

N/A



# CITY OF ALBUQUERQUE

## Department of Finance and Administrative Services

Mayor Timothy M. Keller

### DESCRIPTION OF ADJUSTMENTS TO APPROPRIATIONS INCLUDED IN THE 2025 YEAR END CLEAN-UP RESOLUTION

#### SECTION 1 - FISCAL YEAR 2025 YEAR END CLEAN-UP

##### GENERAL FUND – 110

###### **Various Departments**

Reduce appropriations for various departments. This action is necessary to ensure the City complies with budget regulations that require no budget amendment shall result in total authorized expenditures that exceed resources to be available for the fiscal year to which the budget is applicable.

###### **Arts and Culture Department**

Increased appropriation of \$8,000 is needed to account for audit adjustments related to GASB-87 and GASB-96 that caused the department to exceed budgeted appropriations.

###### **City Support Department**

Increased appropriation of \$7,642,000 is needed for Early Retirement program and operating grant match costs that exceed budgeted appropriations.

###### **Environmental Health Department**

Increased appropriation of \$419,000 is needed to account for audit adjustments related to GASB-87 and GASB-96 that caused the department to exceed budgeted appropriations.

###### **Fire Department**

Increased appropriation of \$934,000 is needed to account for Fire Department programs that overspent budgeted appropriations related to increases in medical supply costs, bunker gear and uniforms, annual fees and licenses, paramedic school, and utilities and for audit adjustments related to GASB-87 and GASB-96.

A budget appropriation of \$447,000 is also included to account for funds received in FY/25 from revenue generated for firefighter wildland deployments.

###### **General Services Department**

Increased appropriation of \$483,000 is needed to account for General Services Department Facilities program that overspent budgeted appropriations due to unanticipated general facility

maintenance needs and increased appropriation of \$19,000 in Strategic Support is needed to account for audit adjustments related to GASB-87 and GASB-96 that caused the department to exceed budgeted appropriations.

Increased appropriation of \$800,000 to the Sports Stadium Operating Fund to account for a fund transfer from the General Fund to resolve FY/25 overspend.

**Municipal Development Department**

Increased appropriation of \$2,735,000 is needed to account for Municipal Development Department programs that overspent budget appropriations related to overall operating cost with the increase of supplies and contracts for repairs and maintenance.

Increased appropriation of \$640,000 to the Gas Tax Road Fund to account for a fund transfer from the General Fund to resolve FY/25 overspend.

**Office of the City Clerk**

Increased appropriation of \$100,000 is needed for the Office of the City Clerk to account for IPRA operating and audit adjustments related to GASB-87 and GASB-96 costs that exceeded budgeted appropriations.

**Planning Department**

Increased appropriation of \$3,179,000 is needed to account for audit adjustments related to GASB-87 and GASB-96 that caused the department to exceed budgeted appropriations.

**MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND – 202**

**Finance and Administrative Services Department**

Appropriation of \$10,000 is needed for overspend in Marijuana Equity and Community Reinvestment Program. The appropriation is supported with available fund balance.

**SENIOR SERVICES PROVIDER FUND – 250**

**Senior Affairs Department**

Appropriating funds of \$987,000 for overspend from additional revenue allocated to the Senior Affairs Department from the AAA grant and available fund balance.

**GAS TAX ROAD FUND – 282**

**Municipal Development Department**

Increased appropriation of \$746,000 is needed for operating program overspend in Street Services due the rising cost of supplies to maintain the roads within the City. The fund requires a \$640,000 subsidy transfer from the General Fund.

**AUTOMATED SPEED ENFORCEMENT FUND – 289**

**Municipal Development Department**

Appropriation of \$790,000 to pay speed enforcement program expenses for wages, engineering fees, and repairs. The increased appropriation is supported with available fund balance.

**CITY/COUNTY BUILDING OPERATIONS FUND – 290**

**General Services Department**

Increased appropriation of \$103,000 is needed for program overspend as a result of increased costs for repairs and maintenance. The increased appropriation is supported with available fund balance.

**SALES TAX REFUNDING DEBT SERVICE FUND – 405**

**City Support Department**

Increased appropriation of \$78,000 is needed for program overspend for debt service fiscal agent fees related to the FY/25 Lodgers' Tax sponge bond. The increased appropriation is supported with available fund balance.

**GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415**

**City Support Department**

Increased appropriation of \$361,000 is needed for program overspend for debt service fiscal agent fees. The increased appropriation is supported with available fund balance.

**PARKING FACILITIES OPERATING FUND – 641**

**Municipal Development Department**

Increased appropriation of \$614,000 is needed for program overspend in Parking Services for contractual and repair and maintenance expenses. The increased appropriation is supported with available working capital fund balance.

**REFUSE DISPOSAL OPERATING FUND – 651**

**Solid Waste Management Department**

Increased appropriation of \$4,172,000 is needed for program overspend in the Solid Waste Management Department as a result of increased operating and staffing costs. Rising costs for parts, tires, lubricants, repairs, and maintenance significantly impacted fleet management. In addition, overtime costs escalated as the department faced challenges with CDL (Commercial Driver's License) drivers, including shortages and retention issues. The increased appropriation is supported with available working capital fund balance.

**SPORTS STADIUM OPERATING FUND – 691**

**General Services Department**

Increased appropriation of \$2,479,000 is needed for program overspend as a result of the field conversion costs. The fund requires a \$800,000 subsidy transfer from the General Fund.

**RISK MANAGEMENT FUND – 705**

**Finance and Administrative Services Department**

Increased appropriation of \$6,992,000 is needed for program overspend due to settlement of claims and audit adjustments related to GASB-87 and GASB-96. The increased appropriation is supported with available fund balance.

**GROUP SELF INSURANCE FUND – 710**

**Human Resources Department**

Increased appropriation of \$2,551,000 is needed for program overspend as a result of higher cost of 3rd party insurance coverage. The increased appropriation is supported with available working capital fund balance.

**COMMUNICATIONS FUND – 745**

**Technology and Innovation Department**

Increased appropriation of \$321,000 is needed for program overspend in City Communications for increased personnel, telephone and network maintenance costs. The increased appropriation is supported with available fund balance.

**SECTION 2: FISCAL YEAR 2026 APPROPRIATIONS INCLUDED IN THE RESOLUTION**

**GENERAL FUND – 110**

**Economic Development Department**

Appropriation of \$100,000 to Economic Development Department to fund TopGolf contractual obligations.

**Planning Department**

Appropriation of \$461,000 for previous year Uniform Housing Code civil fines and penalties receipts.

**Technology and Innovation Department**

Reallocation of \$92,000 in program appropriations from Information Services to Citizen Services to ensure accurate payment of 311 services, repair and maintenance contracts and other services.

**AIR QUALITY FUND – 242**

**Environmental Health Department**

Appropriation of \$1,219,000 from available fund balance for Tyler Technologies software implementation and related consulting support from Snowheights Consulting, LLC, and fencing projects that will need to continue in FY/26.