

CITY of ALBUQUERQUE

TWENTY SEVENTH COUNCIL

COUNCIL BILL NO. C/S R-26-17 ENACTMENT NO. _____

SPONSORED BY: Renée Grout

Blueline Version

1 RESOLUTION

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

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

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

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

12 WHEREAS, the City Council identified unresolved discrepancies and
13 reconciliation concerns within the Administration's proposed General Fund
14 balance and recurring revenue assumptions, and desires to make adjustments
15 to ensure the budget more accurately reflects available recurring resources and
16 operational needs; and

17 WHEREAS, the City Council desires to prioritize employee compensation
18 and implementation of the recommendations identified in the Evergreen
19 classification and compensation study, including efforts to move employee
20 compensation toward the twenty-fifth percentile; and

21 WHEREAS, the City Council recognizes that continued employee
22 recruitment and retention challenges across multiple departments have
23 impacted operational efficiency and service delivery, and therefore desires to
24 prioritize implementation of the Evergreen classification and compensation
25 study recommendations, including movement toward the twenty-fifth percentile
26 and additional cost-of-living adjustments for employees; and

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1 WHEREAS, the City Council desires to prioritize core municipal services
2 and constituent-facing operations, including public safety support services,
3 transit operations, parks and open space maintenance, animal welfare field
4 services, code enforcement, technology infrastructure, and senior services, to
5 maintain service levels and protect the quality of life for Albuquerque residents;
6 and

7 WHEREAS, the City Council further desires to maintain a balanced budget
8 in accordance with applicable law and sound fiscal practices.

9 BE IT RESOLVED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF
10 ALBUQUERQUE:

11 Section 1. That the amount of \$73,388,000 is hereby reserved in the
12 Operating Reserve Fund for the City of Albuquerque for Fiscal Year 2027.

13 Section 2. That the amount of \$3,700,000 is hereby reserved within the
14 General Fund for Fiscal Year 2027 for the purpose of funding compensation
15 adjustments necessary to bring all City of Albuquerque full-time equivalent
16 (FTE) positions to at least the twenty-fifth percentile (25%), as identified in the
17 most recent Evergreen classification and compensation study. Such
18 adjustment is subject to applicable collective bargaining negotiations. [Prior to
19 the release or distribution of any reserved funds authorized pursuant to this
20 section, the Administration shall provide to the City Council a detailed fiscal
21 analysis identifying the projected salary costs, employee benefit costs, Public
22 Employees Retirement Association (PERA) impacts, Federal Insurance
23 Contributions Act (FICA) impacts, and estimated future-year recurring fiscal
24 obligations associated with the proposed compensation adjustments.] Upon
25 execution of CBA contract agreements, [and receipt of such fiscal analysis by
26 the City Council], the amount is hereby unreserved and shall be distributed to
27 the appropriate departments for the purpose of implementing these
28 compensation adjustments by the Office of Management and Budget.

29 Section 3. That the amount of \$4,500,000 is hereby reserved for an
30 additional one percent (1%) Cost of Living Adjustment (COLA) increase for all
31 regular, full-time City positions except positions associated with IAFF Local
32 244, which has negotiated increases for Fiscal Year 2027. The amount hereby
33 reserved shall be unreserved, pending General Fund expenditures not

1 exceeding the Fiscal Year 2026 revised appropriation level of \$874,624,000,
 2 which includes a \$2,000,000 one-time compensation, pending final General
 3 Fund expenditures. This amount shall be distributed by the Office of
 4 Management and Budget to the respective departments and programs for the
 5 purpose of implementing such compensation adjustments upon execution of
 6 applicable collective bargaining agreements.

7 Section 4. That the following amounts are hereby appropriated to the
 8 following programs for operating City government during Fiscal Year 2027:

9 **GENERAL FUND – 110**

10 **Animal Welfare Department**

11	Animal Care Center	16,528,000
12	Animal HEART	21,000

13 **Arts and Culture Department**

14	Biological Park	19,700,000
15	CABQ Media	1,233,000
16	CIP Bio Park	673,000
17	Community Events	4,338,000 [4,373,000]
18	Explora	1,539,000
19	Museum	4,369,000
20	Museum-Balloon	1,898,000
21	Public Arts and Urban Enhancement	727,000
22	Public Library	17,940,000
23	Strategic Support	2,155,000

24 **Chief Administrative Office Department**

25	Chief Administrative Office	5,929,000
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26 **City Support Department**

27	Dues and Memberships	536,000
28	Early Retirement	7,000,000
29	GRT Administration Fee	5,479,000
30	Joint Committee on Intergovernmental Legislative Relations	327,000
31	Open and Ethical Elections	875,000
32	Transfer to Other Funds:	

33	Capital Acquisition Fund (305)	1,000,000
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1	Operating Grants Fund (265)	4,000,000
2	Sales Tax Refunding D/S Fund (405)	14,473,000
3	Solid Waste Operating Fund (651)	711,000
4	Vehicle/Equipment Replacement Fund (730)	500,000
5	Civilian Police Oversight Department	
6	Civilian Police Oversight Agency	3,124,000
7	Community Safety Department	
8	Administrative Support	5,915,000
9	Field Response	11,841,000
10	Special Operations	2,258,000
11	Council Services Department	
12	Council Services	10,550,000
13	Economic Development Department	
14	Economic Development	3,045,000
15	Economic Development Investment	1,406,000
16	International Trade	95,000
17	Environmental Health Department	
18	Consumer Health	2,286,000
19	Environmental Services	749,000
20	Strategic Support	1,732,000
21	Urban Biology	678,000
22	Finance and Administrative Services Department	
23	Accounting	4,442,000
24	Financial Support Services	1,191,000
25	Office of Equity and Inclusion	2,099,000
26	Office of Management and Budget	2,033,000
27	Office of MRA	1,777,000
28	Purchasing	2,258,000
29	Strategic Support	881,000
30	Treasury	1,163,000
31	Fire Department	
32	Dispatch	7,739,000

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1	Emergency Response/Field Op	104,726,000
2	Emergency Services	4,134,000
3	Fire Prevention/FMO	8,091,000
4	Headquarters	5,042,000
5	Logistics/Planning	4,148,000
6	Training	4,388,000
7	General Services Department	
8	Convention Center/ASC	2,092,000
9	Energy and Sustainability	678,000
10	Facilities	8,286,000
11	Security	9,789,000
12	Strategic Support	1,177,000
13	Transfer to Other Funds:	
14	Stadium Ops Fund (691)	400,000
15	Health, Housing and Homelessness Department	
16	Affordable Housing	1,433,000
17	Emergency Shelter	8,178,000
18	Gateway Center	11,706,000
19	Health and Human Services	4,294,000 [4,259,000]
20	Homeless Support Services	7,151,000
21	<u>[Of this amount, \$100,000 shall be designated to HopeWorks for Day shelter operations and meal programs.]</u>	
22		
23	Mental Health	4,331,000
24	Strategic Support	3,515,000
25	Substance Use	788,000
26	Transfer to Other Funds:	
27	Operating Grants Fund (265)	6,500,000
28	Human Resources Department	
29	B/C/J/Q Union Time	131,000
30	Personnel Services	4,704,000
31	Legal Department	
32	Legal Services	8,580,000
33	Mayor's Office Department	

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1	Mayor's Office	1,085,000
2	Municipal Development Department	
3	Construction	2,211,000
4	Design Recovered CIP	2,307,000
5	Design Recovered Storm	3,200,000
6	Real Property	826,000
7	Special Events Parking	19,000
8	Storm Drainage	4,543,000
9	Strategic Support	3,539,000
10	Street Services-F110	14,416,000
11	Streets	6,776,000
12	Transfer to Other Funds:	
13	Trsf to Gas Tax Road Fund (282)	3,838,000
14	Office of the City Clerk	
15	Administrative Hearing Office	586,000
16	Office of the City Clerk	4,365,000
17	Open and Ethical	94,000
18	Office of Inspector General	
19	Office of Inspector General	1,137,000
20	Office of Internal Audit	
21	Internal Audit	1,266,000
22	Parks and Recreation Department	
23	Aquatic Services	6,536,000
24	CIP Funded Employees	3,034,000
25	Golf	5,794,000
26	Open Space Management	6,104,000
27	Park Management	21,652,000
28	Recreation	5,771,000
29	Strategic Support	2,325,000
30	Transfer to Other Funds:	
31	Capital Acquisition Fund (305)	100,000
32	Planning Department	
33	Code Enforcement	5,418,000

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1	One Stop Shop	11,765,000
2	Strategic Support	4,280,000
3	Urban Design and Development	3,058,000
4	Transfer to Other Funds:	
5	Capital Acquisition Fund (305)	280,000
6	Refuse Disposal Operating Fund (651)	463,000
7	Police Department	
8	Administrative Support	23,768,000
9	Investigative Services	61,321,000
10	Neighborhood Policing	140,056,000
11	Off-Duty Police Overtime	200,000
12	Office of Emergency Management	809,000
13	Office of the Superintendent	18,267,000
14	Prisoner Transport	4,653,000
15	Professional Accountability	28,904,000
16	Transfer to Other Funds:	
17	Parking Facilities Operating Fund (641)	400,000
18	Senior Affairs Department	
19	Basic Services	664,000
20	Strategic Support	3,697,000
21	Well Being	7,967,000
22	Technology and Innovation Department	
23	Citizen Services	4,439,000
24	Data Management for APD	990,000
25	Information Services	12,169,000
26	Transit Department	
27	Transfer to Transit Operating Fund (661)	25,937,000
28	Youth and Family Services Department	
29	Child and Family Development	4,614,000
30	Community Recreation	17,399,000
31	Educational Initiatives	2,323,000
32	Strategic Support	1,810,000
33	<u>LOCAL GOVERNMENT ABATEMENT FUND – 201</u>	

1 Finance and Administrative Services Department Recovery Housing 100,000]

2 MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202

3 Finance and Administrative Services Department

4 Marijuana Equity and Community Reinvestment 4,500,000

5 FIRE FUND - 210

6 Fire Department

7 State Fire Fund 3,965,000

8 Transfer to Other Funds:

9 Fire Debt Service Fund (410) 279,000

10 LODGERS' TAX FUND - 220

11 Finance and Administrative Services Department

12 Lodgers' Promotion 8,500,000

13 Transfer to Other Funds:

14 General Fund (110) 1,273,000

15 This increased funding shall be used for tourism projects, including the
16 City's Indoor Track (\$320,000), and programming funds for Bands of
17 Enchantment (\$440,000).

18 Sales Tax Refunding D/S Fund (405) 8,504,000

19 Lodger's Tax appropriations are based on estimated revenue at the
20 beginning of each fiscal year. Actual revenue may exceed estimated revenue
21 causing promotional and debt appropriations to be deficient prior to the end of
22 the fiscal year. If actual revenue exceeds estimated revenue, the variance is
23 hereby appropriated to satisfy contractual promotional payments and debt
24 obligations by the standard 50/50 revenue allocation.

25 HOSPITALITY TAX FUND - 221

26 Finance and Administrative Services Department

27 Lodgers' Promotion 2,009,000

28 Transfer to Other Funds:

29 Capital Acquisition Fund (305) 874,000

30 Sales Tax Refunding D/S Fund (405) 1,135,000

31 Hospitality Tax appropriations are based on estimated revenue at the beginning
32 of each fiscal year. Actual revenue may exceed estimated revenue causing
33 promotional and debt appropriations to be deficient prior to the end of the fiscal

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1 year. If actual revenue exceeds estimated revenue, the variance is hereby
 2 appropriated to satisfy contractual promotional payments and debt obligations
 3 by the standard 50/50 revenue allocation.

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

5 Arts & Culture Department

6	Balloon Center Projects	8,000
7	Community Events Projects	63,000
8	Museum Projects	259,000

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

10 Arts & Culture Department

11	BioPark Projects	2,500,000
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12 **AIR QUALITY FUND – 242**

13 Environmental Health Department

14	Operating Permits	3,369,000
15	Vehicle Pollution Management	1,433,000
16	Transfer to Other Funds:	
17	General Fund (110)	636,000

18 **SENIOR SERVICES PROVIDER FUND – 250**

19 Senior Affairs Department

20	CDBG Services	100,000
21	Senior Services Provider	8,864,000
22	Transfer to Other Funds:	
23	General Fund (110)	1,042,000

24 **OPERATING GRANTS FUND – 265**

25 Health, Housing and Homelessness Department

26	Prepaid Rapid Rehousing	6,500,000
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27 **LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280**

28 Police Department

29	Law Enforcement Protection Act	1,427,000
30	Law Enforcement Protection Act – Aviation	20,000
31	Transfer to Other Funds:	
32	General Fund (110)	100,000

33 **GAS TAX ROAD FUND - 282**

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1	Municipal Development Department	
2	Street Services-F282	7,244,000
3	Transfer to Other Funds:	
4	General Fund (110)	248,000
5	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
6	Municipal Development Department	
7	Speed Enforcement Program	3,032,000
8	Transfer to Other Funds:	
9	General Fund (110)	4,695,000
10	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
11	City Support Department	
12	Sales Tax Debt Service	27,863,000
13	<u>FIRE DEBT SERVICE FUND – 410</u>	
14	Fire Department	
15	Fire Debt Service	279,000
16	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u>	
17	City Support Functions	
18	General Obligation Bond Debt Service	97,775,000
19	<u>AVIATION OPERATING FUND – 611</u>	
20	Aviation Department	
21	Management & Professional Support	14,835,000
22	Operations, Maintenance and Security	37,932,000
23	Public Safety	8,134,000
24	Transfers to Other Funds:	
25	Airport Capital and Deferred Maintenance (613)	17,000,000
26	General Fund (110)	7,383,000
27	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
28	General Services Department	
29	Parking Services	5,154,000
30	Transfers to Other Funds:	
31	General Fund (110)	727,000
32	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
33	Solid Waste Management Department	

1	Administrative Services	10,006,000
2	Clean City	15,858,000
3	Collections	26,975,000
4	Disposal	12,604,000
5	Maintenance - Support Services	7,155,000
6	Transfers to Other Funds:	
7	General Fund (110)	9,666,000
8	Refuse Disposal Capital Fund (653)	9,108,000
9	A contingent appropriation is made based upon the cost of fuel exceeding \$2.30	
10	per gallon during FY/27 in the Refuse Disposal Operating Fund (651). Fuel	
11	appropriations for Administrative Services, Clean City, Collections, Disposal,	
12	and Maintenance – Support Services programs will be increased up to the	
13	additional fuel surcharge revenue received at fiscal year-end.	
14	<u>REFUSE DISPOSAL DEBT SERVICE FUND – 655</u>	
15	Solid Waste Management Department	
16	Debt Service	2,764,000
17	<u>TRANSIT OPERATING FUND – 661</u>	
18	Transit Department	
19	ABQ Rapid Transit	5,807,000
20	ABQ Ride	33,225,000
21	Facility Maintenance	3,189,000
22	Paratransit Services	7,771,000
23	Special Events	96,000
24	Strategic Support	5,440,000
25	Transfer to Other Funds:	
26	General Fund (110)	7,254,000
27	Refuse Disposal Operating Fund (651)	150,000
28	TR Grants Fund (663)	463,000
29	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
30	General Services Department	
31	Stadium Operations	1,225,000
32	Transfer to Other Funds:	
33	General Fund (110)	30,000

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1	<u>SPORTS STADIUM DEBT SERVICE FUND – 695</u>	
2	General Services Department	
3	Stadium Debt Service	976,000
4	<u>RISK MANAGEMENT FUND – 705</u>	
5	Finance and Administrative Services Department	
6	Risk - Fund Administration	1,355,000
7	Risk - Safety Office	2,775,000
8	Risk - Tort and Other	3,981,000
9	Risk - Workers' Comp	3,291,000
10	WC/Tort and Other Claims	29,291,000
11	Transfers to Other Funds:	
12	General Fund (110)	1,307,000
13	Human Resources Department	
14	Employee Equity	1,085,000
15	Unemployment Compensation	1,540,000
16	<u>GROUP SELF-INSURANCE FUND - 710</u>	
17	Human Resources Department	
18	Group Self Insurance	110,735,000
19	<u>FLEET MANAGEMENT FUND – 725</u>	
20	General Services Department	
21	Fleet Management	14,368,000
22	Transfer to Other Funds:	
23	General Fund (110)	493,000
24	<u>VEHICLE/EQUIPMENT REPLACEMENT FUND – 730</u>	
25	Technology and Innovation Department	
26	Computers	500,000
27	<u>EMPLOYEE INSURANCE FUND – 735</u>	
28	Human Resources Department	
29	Insurance Administration	4,193,000
30	Transfer to Other Funds:	
31	General Fund (110)	299,000
32	<u>COMMUNICATIONS FUND – 745</u>	
33	Technology and Innovation Department	

1 City Communications 13,421,000
 2 Transfer to Other Funds:
 3 Transfer to General Fund (110) 338,000

4 Section 5. That the following appropriations are hereby adjusted to the
 5 following programs from fund balance and/or revenue for operating City
 6 government in Fiscal Year 2026:

7 **FLEET MANAGEMENT FUND – 725**

8 General Services Department

9 Transfers to Other Funds:

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

11 Section 6. That the following appropriations are hereby made to the Capital
 12 Program to the specific funds and projects as indicated below for Fiscal Year
 13 2027:

<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
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14 **City Support/Fund 305**

16 LEDA	Transfer from Fund 110	1,000,000
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17 **Finance and Administrative/Fund 305**

18 Convention Center Improvements	Transfer from Fund 221	874,000
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19 **Parks & Recreation/Fund 305**

20 Park Development/Parks	Transfer from Fund 110	100,000
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21 **Solid Waste/Fund 653**

22 Refuse Equipment	Transfer from Fund 651	4,800,000
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23 Automatic Collect Sys	Transfer from Fund 651	475,000
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24 Disposal Facilities	Transfer from Fund 651	1,104,000
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25 Refuse Facility	Transfer from Fund 651	500,000
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26 Recycle Carts	Transfer from Fund 651	505,000
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27 Computer Equipment	Transfer from Fund 651	505,000
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28 Alternative Landfills	Transfer from Fund 651	199,000
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29 Landfill Environmental	Transfer from Fund 651	1,020,000
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30 Section 7. That the following appropriations are hereby made to the Capital
 31 Program to the specific funds and projects as indicated below for Fiscal Year
 32 2026:

<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
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1 **Municipal Development/Fund 305**

2 Roof Repair City Facilities Transfer from Fund 725 2,300,000

3 **SECTION 8. TEMPORARY FY27 CIP INDIRECT OVERHEAD AUTHORIZATION.**

4 **The City Council finds that Ordinance O-26-03 established a baseline Capital**
5 **Implementation Program (“CIP”) Indirect Overhead (“IDOH”) rate of 2.75% and**
6 **further established a process for review and approval of alternative IDOH rates**
7 **by the City Council. The Council further finds that the Administration submitted**
8 **Executive Communication EC-26-144 requesting approval of a 5.0% FY27 IDOH**
9 **rate associated with administration and support of capital improvement**
10 **activities. For Fiscal Year 2027 only, the City is authorized to apply an additional**
11 **IDOH recovery amount associated with the administration and implementation**
12 **of the 2026 Series General Obligation Bond program in excess of the baseline**
13 **2.75% rate established in § 2-11-21 ROA 1994, provided that:**
14 **A. The total IDOH recovery rate applied to the 2026 Series General Obligation**
15 **Bond program shall not exceed 5.0%;**
16 **B. Any additional IDOH recovery above the 2.75% baseline shall be limited**
17 **solely to allowable indirect administrative, fiscal, procurement, legal, project**
18 **management, and capital program support costs consistent with § 2-11-21 ROA**
19 **1994, applicable law, bond covenants, and adopted financial policies;**
20 **C. No IDOH recovery authorized pursuant to this section shall be applied to**
21 **ineligible operating, maintenance, executive administrative, or unrelated**
22 **departmental expenses prohibited under § 2-11-21 ROA 1994;**
23 **D. The Department of Finance and Administrative Services (“DFAS”) shall**
24 **calculate and implement the allowable FY27 IDOH recovery associated with the**
25 **2026 Series General Obligation Bonds and process any necessary budget**
26 **adjustments consistent with this section; and**
27 **E. This authorization shall expire at the conclusion of Fiscal Year 2027 (June 30,**
28 **2027) unless otherwise approved by the City Council.]**

29 [Section 8 9]. That the City of Albuquerque hereby adopts the budget
30 hereinabove described and respectfully requests approval from the State of
31 New Mexico, Local Government Division of the Department of Finance and
32 Administration.

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