

CITY of ALBUQUERQUE

TWENTY SIXTH COUNCIL

COUNCIL BILL NO. R-24-106 ENACTMENT NO. _____

SPONSORED BY: Klarissa J. Peña, by request

1 RESOLUTION

2 ADJUSTING FISCAL YEAR 2024 APPROPRIATIONS FOR CERTAIN FUNDS AND
3 PROGRAMS TO PROVIDE FOR ACTUAL EXPENDITURES; AND ADJUSTING
4 FISCAL YEAR 2025 OPERATING AND GRANT APPROPRIATIONS.

5 WHEREAS, expenditures in certain funds in Fiscal Year 2024 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 2024 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 2024:

18 GENERAL FUND – 110

19 Animal Welfare Department

20 Animal Care Center 558,000

21 Arts and Culture Department

22 Biological Park 1,571,000

23 Museum 264,000

24 Public Library 311,000

25 Strategic Support 196,000

26 City Support Department

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1	Dues and Memberships	3,000
2	Early Retirement	2,537,000
3	Transfer to Other Funds:	
4	Operating Grants Fund (265)	723,000
5	Fire Department	
6	Emergency Response/Field Operations	2,584,000
7	Emergency Services	405,000
8	General Services Department	
9	Facilities	1,067,000
10	Security	907,000
11	Municipal Development Department	
12	Street Services-F110	421,000
13	Parks and Recreation Department	
14	Golf	500,000
15	Open Space Management	309,000
16	Park Management	805,000
17	Recreation	581,000
18	Police Department	
19	Investigative Services	1,472,000
20	Prisoner Transport	199,000
21	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND – 202</u>	
22	Finance and Administrative Services Department	
23	Marijuana Equity and Community Reinvestment	650,000
24	<u>SENIOR SERVICES PROVIDER FUND – 250</u>	
25	Senior Affairs Department	
26	Senior Services Provider	280,000
27	<u>CITY/COUNTY FACILITIES FUND – 290</u>	
28	General Services Department	
29	Law Enforcement Center	563,000
30	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u>	
31	City Support Functions	
32	General Obligation Bond Debt Service	434,000
33	<u>PARKING FACILITIES OPERATING FUND – 641</u>	

1	Municipal Development Department	
2	Parking Services	49,000
3	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
4	Solid Waste Management Department	
5	Collections	2,168,000
6	<u>SPORTS STADIUM OPERATING FUND – 691</u>	
7	General Services Department	
8	Stadium Operations	894,000
9	<u>GROUP SELF-INSURANCE FUND - 710</u>	
10	Human Resources Department	
11	Group Self Insurance	3,633,000
12	<u>FLEET MANAGEMENT FUND - 725</u>	
13	General Services Department	
14	Fleet Management	269,000
15	Section 2. That the amount of \$215,000 is hereby reserved in the General	
16	Fund for non-union – classified employee wage adjustments to bring associated	
17	positions to the minimum compensation wage and identified priority positions	
18	to the 15th percentile as determined by the Classification and Compensation	
19	Study in Fiscal Year 2025. Upon approval, wage adjustment amounts will be	
20	unreserved and appropriated to the respective departments and programs by	
21	the Office of Management and Budget.	
22	Section 3. That the following amounts are hereby appropriated to the	
23	following programs from unreserved fund balance and/or working capital	
24	balance for Fiscal Year 2025:	
25	<u>GENERAL FUND – 110</u>	
26	Animal Welfare Department	
27	Animal Care Center	(20,000)
28	Animal HEART	20,000
29	City Support Department	
30	Transfer to Other Funds:	
31	Operating Grants Fund (265)	6,000,000
32	Sales Tax Fund (405)	8,000
33	Finance and Administrative Department	

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1	Office of Equity and Inclusion	(542,000)
2	Health, Housing and Homelessness Department	
3	Affordable Housing	(6,000,000)
4	Emergency Shelter	2,000,000
5	Strategic Support	(97,000)
6	Legal Department	
7	Legal Services	534,000
8	Parks and Recreation Department	
9	Open Space Management	14,000
10	Park Management	83,000
11	Police Department	
12	Investigative Services	(113,000)
13	Youth and Family Services Department	
14	Community Recreation	(2,000,000)
15	Strategic Support	97,000
16	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND – 202</u>	
17	Finance and Administrative Services Department	
18	Marijuana Equity and Community Reinvestment	121,000
19	<u>OPERATING GRANTS FUND – 265</u>	
20	Health, Housing and Homelessness Department	
21	Prepaid Rapid Rehousing	6,000,000
22	<u>LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280</u>	
23	Police Department	
24	Law Enforcement Protection Act	25,000
25	<u>GAS TAX ROAD FUND – 282</u>	
26	Municipal Development Department	
27	Street Services-F282	(1,762,000)
28	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
29	City Support Department	
30	Sales Tax Debt Service	1,196,000
31		
32		
33		



CITY OF ALBUQUERQUE
Albuquerque, New Mexico
Office of the Mayor

INTER-OFFICE MEMORANDUM

November 22, 2024

TO: Dan Lewis, President, City Council

FROM: Timothy M. Keller, Mayor



SUBJECT: Resolution Adjusting Fiscal Year 2024 Appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2025 Operating, and Grant 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 2024 section includes appropriation adjustments necessary to financially close Fiscal Year 2024 prior to submission of the Annual Comprehensive Financial Report (ACFR) to the New Mexico Office of the State Auditor. The Fiscal Year 2025 section contains operating and grant 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 2024 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 2025 section adjusting certain program appropriations by using new revenue, fund balance or are technical in nature. A description of each item is attached.

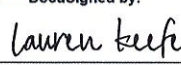
The Office of Management and Budget staff is available to review this material with you at your convenience.

Resolution Adjusting Fiscal Year 2024 Appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2025 Operating, and Grant Appropriations.


Approved:

Approved as to Legal Form:

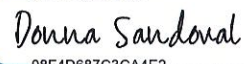
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 11/25/24
Date
Dr. Samantha Sengel
Chief Administrative Officer

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Date
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Lauren Keefe
City Attorney


Recommended:

 11/25/24
Date
Kevin Sourisseau
Chief Financial Officer

Recommended:

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Date
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Donna Sandoval
Director, Finance and Administrative Services

Recommended:

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

Cover Analysis

1. What is it?

Resolution adjusting Fiscal Year 2024 appropriations for certain funds and programs to provide for actual expenditures and adjusting Fiscal Year 2025 operating and grant appropriations.

2. What will this piece of legislation do?

This legislation adjusts Fiscal Year 2024 program appropriations for certain funds where expenditures exceeded budgeted amounts and adjusts Fiscal Year 2025 operating and grant appropriations.

3. Why is this project needed?

The Fiscal Year 2024 section includes appropriation adjustments necessary to close-out 2024 prior to the submission of the Annual Comprehensive Financial Report (ACFR) to the State of New Mexico.

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

The increase in appropriations in Fiscal Year 2024 is offset by revenue and available fund balance. For Fiscal Year 2025, 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 2024, which is violation of budget regulations and an audit finding will 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 2024 YEAR END CLEAN-UP RESOLUTION

SECTION 1 - FISCAL YEAR 2024 YEAR END CLEAN-UP

GENERAL FUND – 110

Animal Welfare Department

Increased appropriation of \$558,000 is needed for the Animal Welfare Department to account for overspent budgeted appropriations due to increased food and medicine costs for animals.

Arts and Culture Department

Increased appropriation of \$2,342,000 is needed for Arts & Culture programs that overspent due to increased costs for food and medicine at the BioPark; utilities costs across divisions; urgent and unbudgeted repairs; security equipment upgrades at libraries and museums; and increased private security costs at various libraries.

City Support Department

Increased appropriation of \$3,263,000 is needed for Early Retirement and operating grant costs that exceed budgeted appropriations.

Fire Department

Increased appropriation of \$2,524,000 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. A budget appropriation of \$465,000 to account for funds received in FY/24 from revenue generated for firefighter wildland deployments.

General Services Department

Increased appropriation of \$1,974,000 is needed to account for General Services Department programs that overspent budgeted appropriations due to facility operations, security overtime and temporary staff costs.

Municipal Development Department

Increased appropriation of \$421,000 is needed to account for Municipal Development Department programs that overspent budget appropriations related to operating and copper

theft costs. The City experienced a high volume of copper thefts during FY/24 resulting in additional repair/replacement costs over budgeted appropriations.

Parks and Recreation Department

Increased appropriation of \$2,195,000 is needed to account for Parks and Recreation Department programs that overspent budgeted appropriations related to cost increases for fertilizer and seed, supplies, repairs and maintenance, utilities, towable items, and the City running Puerto del Sol golf course rather than a concessionaire.

Police Department

Increased appropriations of \$1,317,000 is needed to account for Police Department programs that overspent budgeted appropriations due to cost associated with guarding prisoners in custody who require medical attention and are taken to the hospital; the renovation of the 2nd and 3rd floor of the main APD building; and the purchase of equipment to support the daily operations of the Police Department. A budget appropriation from available SID Operations fund balance of \$354,000 to account for overspent budgeted appropriations due to costs associated with general SID Operations.

MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND – 202

Finance and Administrative Services Department

Appropriation of \$650,000 is needed due to the creation of the fund mid-year FY/24 without an appropriation. The appropriation is supported with available fund balance.

SENIOR SERVICES PROVIDER FUND – 250

Senior Affairs Department

Appropriating funds of \$280,000 for additional revenue allocated to the Senior Affairs Department from the AAA grant.

CITY/COUNTY FACILITIES FUND – 290

General Services Department

Increased appropriation of \$563,000 is needed for program overspend as a result of construction costs for the refurbishment of the Law Enforcement Center. The increased appropriation is supported with available fund balance.

GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415

City Support Department

Increased appropriation of \$434,000 is needed for program overspend as a result of 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 \$49,000 is needed for program overspend in Parking Services for contractual service obligations. The increased appropriation is supported with available working capital fund balance

REFUSE DISPOSAL OPERATING FUND – 651

Solid Waste Management Department

Increased appropriation of \$2,168,000 is needed for program overspend in Collections as a result of increased costs to maintain vehicles and fuel costs. The increased appropriation is supported with available working capital fund balance.

SPORTS STADIUM OPERATING FUND – 691

General Services Department

Increased appropriation of \$894,000 is needed for program overspend as a result of the field conversion costs. The increased appropriation is supported with available fund balance.

GROUP SELF INSURANCE FUND – 710

Human Resources Department

Increased appropriation of \$3,633,000 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.

FLEET MANAGEMENT FUND – 725

General Services Department

Increased appropriation of \$269,000 is needed for program overspend due to contractual services exceeding the appropriated amount. The increased appropriation is offset by additional revenues from vehicle maintenance services.

SECTION 2: FISCAL YEAR 2025 APPROPRIATIONS INCLUDED IN THE RESOLUTION

GENERAL FUND – 110

Animal Welfare Department

A neutral reallocation of \$20,000 from the Animal Care Ctr program to the new Animal HEART program to comply with the requirements of O-24-30.

City Support Department

Transfer \$8,000 from General Fund 110 to Debt Service fund 405 to cover FY/25 debt service for New Mexico Finance Authority Water Trust Loans and Improvement, transfer of \$6,000,000 from General Fund 110 to Operating Grants Fund 265 for housing voucher programs.

Finance and Administrative Services Department

Reallocation of \$421,000 in program appropriations from Office of Equity and Inclusion (OEI) to Legal Services Department as a technical correction to CS R-24-36, which appropriated personnel funding in OEI rather than the Legal Services Department. Reduce appropriation of \$121,000 for fiscal agent fees charged by the State of New Mexico.

Health, Housing, and Homelessness Department

Reallocation of \$97,000 in program appropriations from HHH Strategic Support to YFS Strategic Support as a technical correction to CS R-24-36, which appropriated personnel funding to HHH

Strategic Support rather than YFS Strategic Support; reallocation of \$2,000,000 in funding from YFS Community Recreation to HHH Emergency Shelter to support homeless and housing navigation; reduce appropriation in Affordable Housing by \$6,000,000.

Legal Department

Reallocation of \$534,000 in program appropriations from Office of Equity and Inclusion and Investigative Services to Legal Services as a technical correction to CS R-24-36, which appropriated personnel funding in Office of Equity and Inclusion and Investigative Services rather than Legal.

Parks and Recreation Department

Appropriation of \$97,000 to Parks and Recreation Department, which is offset by revenue received from the Risk Fund (705) related to property damage. Department will use funding to replace the damaged equipment.

Police Department

Reallocation of \$113,000 in program appropriations from Police Department Investigative Services to Legal Services Department as a technical correction to CS R-24-36, which appropriated personnel funding in Police Department Investigative Services rather than Legal Services Department.

Youth and Family Services Department

Reallocation of \$97,000 in program appropriations from HHH Strategic Support to YFS Strategic Support as a technical correction to CS R-24-36, which appropriated personnel funding to HHH Strategic Support rather than YFS Strategic Support; reallocation of \$2,000,000 in funding from YFS Community Recreation to HHH Emergency Shelter to support homeless and housing navigation.

MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND – 202

Finance and Administrative Services Department

Appropriation of \$121,000 for fiscal agent fees to account for the revenue fee costs charged by the State of New Mexico to Fund 202 from available fund balance.

OPERATING GRANTS FUND – 265

Health, Housing, and Homelessness Department

Appropriation of \$6,000,000 for Housing Vouchers from Fund 110 to Fund 265 Prepaid Rapid Rehousing to provide stability for housing voucher programs.

LAW ENFORCEMENT PROTECTION FUND – 280

Police

Appropriating additional funds of \$25,000 for the additional revenue allocated from the State of New Mexico Law Enforcement Protection Fund (LEPF).

GAS TAX ROAD FUND – 282

Municipal Development Department

Reduce FY/25 Gas Tax Fund appropriation by \$1,762,000 to align with budgeted revenue.

SALES TAX REFUNDING DEBT SERVICE FUND – 405

City Support Department

Increased appropriation of \$1,196,000 is needed for FY/25 debt service for Series 2024 GRT improvement bond interest and New Mexico Finance Authority water trust loans. Revenue source is a transfer from Fund 110 and capitalized interest.