

CITY of ALBUQUERQUE

TWENTY SEVENTH COUNCIL

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

SPONSORED BY: Renée Grout

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 \$73,515,000 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 Collective Bargaining Agreement (CBA) contract agreements, and
26 receipt of such fiscal analysis by the City Council, the amount is hereby
27 unreserved and shall be distributed to the appropriate departments for the
28 purpose of implementing these compensation adjustments by the Office of
29 Management and Budget.

30 Section 3. That the amount of \$4,500,000 is hereby reserved for an
31 additional one percent (1%) Cost of Living Adjustment (COLA) increase for all
32 regular, full-time City positions except positions associated with International
33 Association of Fire Fighters (IAFF) Local 244, which has negotiated increases

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1 for Fiscal Year 2027. The amount hereby reserved shall be unreserved, pending
 2 General Fund expenditures not exceeding the Fiscal Year 2026 revised
 3 appropriation level of \$874,624,000, which includes a \$2,000,000 one-time
 4 compensation, pending final General Fund expenditures. This amount shall be
 5 distributed by the Office of Management and Budget to the respective
 6 departments and programs for the purpose of implementing such
 7 compensation adjustments upon execution of applicable collective bargaining
 8 agreements.

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

11 **GENERAL FUND – 110**

12 **Animal Welfare Department**

| | | |
|----|--------------------|------------|
| 13 | Animal Care Center | 16,621,000 |
| 14 | Animal HEART | 21,000 |

15 **Arts and Culture Department**

| | | |
|----|-----------------------------------|------------|
| 16 | Biological Park | 19,654,000 |
| 17 | CABQ Media | 1,233,000 |
| 18 | CIP Bio Park | 673,000 |
| 19 | Community Events | 5,024,000 |
| 20 | Explora | 1,539,000 |
| 21 | Museum | 4,369,000 |
| 22 | Museum-Balloon | 1,898,000 |
| 23 | Public Arts and Urban Enhancement | 727,000 |
| 24 | Public Library | 17,940,000 |
| 25 | Strategic Support | 2,155,000 |

26 **Chief Administrative Office Department**

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| 27 | Chief Administrative Office | 5,929,000 |
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28 **City Support Department**

| | | |
|----|--|-----------|
| 29 | Dues and Memberships | 536,000 |
| 30 | Early Retirement | 4,000,000 |
| 31 | GRT Administration Fee | 5,479,000 |
| 32 | Joint Committee on Intergovernmental Legislative Relations | 327,000 |
| 33 | Open and Ethical Elections | 875,000 |

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| 1 | Transfer to Other Funds: | |
| 2 | Capital Acquisition Fund (305) | 1,000,000 |
| 3 | Operating Grants Fund (265) | 4,000,000 |
| 4 | Sales Tax Refunding D/S Fund (405) | 14,473,000 |
| 5 | Solid Waste Operating Fund (651) | 711,000 |
| 6 | Vehicle/Equipment Replacement Fund (730) | 500,000 |
| 7 | Civilian Police Oversight Department | |
| 8 | Civilian Police Oversight Agency | 3,124,000 |
| 9 | Community Safety Department | |
| 10 | Administrative Support | 5,869,000 |
| 11 | Field Response | 11,841,000 |
| 12 | Special Operations | 1,928,000 |
| 13 | Council Services Department | |
| 14 | Council Services | 10,499,000 |
| 15 | Transfer to Other Funds: | |
| 16 | Capital Acquisition Fund (305) | 50,000 |
| 17 | Economic Development Department | |
| 18 | Economic Development | 3,289,000 |
| 19 | Economic Development Investment | 1,406,000 |
| 20 | International Trade | 95,000 |
| 21 | Environmental Health Department | |
| 22 | Consumer Health | 2,286,000 |
| 23 | Environmental Services | 749,000 |
| 24 | Strategic Support | 1,732,000 |
| 25 | Urban Biology | 678,000 |
| 26 | Finance and Administrative Services Department | |
| 27 | Accounting | 4,442,000 |
| 28 | Financial Support Services | 1,191,000 |
| 29 | Office of Equity and Inclusion | 2,099,000 |
| 30 | Office of Management and Budget | 2,033,000 |
| 31 | Office of MRA | 1,777,000 |
| 32 | Purchasing | 2,258,000 |
| 33 | Strategic Support | 881,000 |

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| 1 | Treasury | 1,163,000 |
| 2 | Fire Department | |
| 3 | Dispatch | 7,651,000 |
| 4 | Emergency Response/Field Op | 104,726,000 |
| 5 | Emergency Services | 4,134,000 |
| 6 | Fire Prevention/FMO | 8,091,000 |
| 7 | Headquarters | 5,042,000 |
| 8 | Logistics/Planning | 4,148,000 |
| 9 | Training | 4,388,000 |
| 10 | General Services Department | |
| 11 | Convention Center/ASC | 2,092,000 |
| 12 | Energy and Sustainability | 678,000 |
| 13 | Facilities | 8,286,000 |
| 14 | Security | 9,753,000 |
| 15 | Strategic Support | 1,177,000 |
| 16 | Transfer to Other Funds: | |
| 17 | Stadium Ops Fund (691) | 0 |
| 18 | Health, Housing and Homelessness Department | |
| 19 | Affordable Housing | 1,433,000 |
| 20 | Emergency Shelter | 8,178,000 |
| 21 | Gateway Center | 15,137,000 |
| 22 | Health and Human Services | 4,624,000 |
| 23 | Homeless Support Services | 6,621,000 |
| 24 | Of this amount, \$100,000 shall be designated to HopeWorks for Day shelter | |
| 25 | operations and meal programs. | |
| 26 | Mental Health | 4,731,000 |
| 27 | Strategic Support | 3,515,000 |
| 28 | Substance Use | 3,215,000 |
| 29 | Transfer to Other Funds: | |
| 30 | Operating Grants Fund (265) | 6,500,000 |
| 31 | Human Resources Department | |
| 32 | B/C/J/Q Union Time | 131,000 |
| 33 | Personnel Services | 4,704,000 |

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| 1 | Legal Department | |
| 2 | Legal Services | 8,780,000 |
| 3 | Mayor's Office Department | |
| 4 | Mayor's Office | 1,085,000 |
| 5 | Municipal Development Department | |
| 6 | Construction | 2,211,000 |
| 7 | Design Recovered CIP | 2,307,000 |
| 8 | Design Recovered Storm | 3,200,000 |
| 9 | Real Property | 826,000 |
| 10 | Special Events Parking | 19,000 |
| 11 | Storm Drainage | 4,543,000 |
| 12 | Strategic Support | 3,539,000 |
| 13 | Street Services-F110 | 13,536,000 |
| 14 | Streets | 6,776,000 |
| 15 | Transfer to Other Funds: | |
| 16 | Trsf to Gas Tax Road Fund (282) | 3,838,000 |
| 17 | Office of the City Clerk | |
| 18 | Administrative Hearing Office | 586,000 |
| 19 | Office of the City Clerk | 4,365,000 |
| 20 | Open and Ethical | 94,000 |
| 21 | Office of Inspector General | |
| 22 | Office of Inspector General | 1,137,000 |
| 23 | Office of Internal Audit | |
| 24 | Internal Audit | 1,266,000 |
| 25 | Parks and Recreation Department | |
| 26 | Aquatic Services | 6,536,000 |
| 27 | CIP Funded Employees | 3,034,000 |
| 28 | Golf | 5,794,000 |
| 29 | Open Space Management | 6,281,000 |
| 30 | Park Management | 21,522,000 |
| 31 | Recreation | 5,771,000 |
| 32 | Strategic Support | 2,325,000 |
| 33 | Transfer to Other Funds: | |

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| 1 | Capital Acquisition Fund (305) | 100,000 |
| 2 | Planning Department | |
| 3 | Code Enforcement | 5,418,000 |
| 4 | One Stop Shop | 11,765,000 |
| 5 | Strategic Support | 4,280,000 |
| 6 | Urban Design and Development | 3,058,000 |
| 7 | Transfer to Other Funds: | |
| 8 | Capital Acquisition Fund (305) | 280,000 |
| 9 | Refuse Disposal Operating Fund (651) | 463,000 |
| 10 | Police Department | |
| 11 | Administrative Support | 22,834,000 |
| 12 | Investigative Services | 61,321,000 |
| 13 | Neighborhood Policing | 139,956,000 |
| 14 | Off-Duty Police Overtime | 200,000 |
| 15 | Office of Emergency Management | 806,000 |
| 16 | Office of the Superintendent | 18,267,000 |
| 17 | Prisoner Transport | 4,653,000 |
| 18 | Professional Accountability | 28,904,000 |
| 19 | Transfer to Other Funds: | |
| 20 | Parking Facilities Operating Fund (641) | 400,000 |
| 21 | Senior Affairs Department | |
| 22 | Basic Services | 664,000 |
| 23 | Strategic Support | 3,697,000 |
| 24 | Well Being | 7,967,000 |
| 25 | Technology and Innovation Department | |
| 26 | Citizen Services | 4,439,000 |
| 27 | Data Management for APD | 990,000 |
| 28 | Information Services | 12,169,000 |
| 29 | Transit Department | |
| 30 | Transfer to Transit Operating Fund (661) | 25,937,000 |
| 31 | Youth and Family Services Department | |
| 32 | Child and Family Development | 4,614,000 |
| 33 | Community Recreation | 17,496,000 |

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| 1 | Educational Initiatives | 2,323,000 |
| 2 | Strategic Support | 1,780,000 |
| 3 | <u>LOCAL GOVERNMENT ABATEMENT FUND – 201</u> | |
| 4 | Finance and Administrative Services Department | |
| 5 | Recovery Housing | 100,000 |
| 6 | <u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND – 202</u> | |
| 7 | Finance and Administrative Services Department | |
| 8 | Guaranteed Basic Income Cohort 1 | 1,000,000 |
| 9 | Marijuana Equity and Community Reinvestment | 2,914,000 |
| 10 | Transfer to Other Funds: | |
| 11 | Operating Grants Fund (265) | 586,000 |
| 12 | <u>FIRE FUND – 210</u> | |
| 13 | Fire Department | |
| 14 | State Fire Fund | 3,965,000 |
| 15 | Transfer to Other Funds: | |
| 16 | Fire Debt Service Fund (410) | 279,000 |
| 17 | <u>LODGERS' TAX FUND – 220</u> | |
| 18 | Finance and Administrative Services Department | |
| 19 | Lodgers' Promotion | 8,500,000 |
| 20 | Transfer to Other Funds: | |
| 21 | General Fund (110) | 1,273,000 |
| 22 | This increased funding shall be used for tourism projects, including the City's | |
| 23 | Indoor Track (\$320,000), and programming funds for Bands of Enchantment | |
| 24 | (\$440,000). | |
| 25 | Sales Tax Refunding D/S Fund (405) | 8,504,000 |
| 26 | Lodger's Tax appropriations are based on estimated revenue at the beginning of | |
| 27 | each fiscal year. Actual revenue may exceed estimated revenue causing | |
| 28 | promotional and debt appropriations to be deficient prior to the end of the fiscal | |
| 29 | year. If actual revenue exceeds estimated revenue, the variance is hereby | |
| 30 | appropriated to satisfy contractual promotional payments and debt obligations | |
| 31 | by the standard 50/50 revenue allocation. | |
| 32 | <u>HOSPITALITY TAX FUND – 221</u> | |
| 33 | Finance and Administrative Services Department | |

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| 1 | Lodgers' Promotion | 2,009,000 |
| 2 | Transfer to Other Funds: | |
| 3 | Capital Acquisition Fund (305) | 874,000 |
| 4 | Sales Tax Refunding D/S Fund (405) | 1,135,000 |
| 5 | Hospitality Tax appropriations are based on estimated revenue at the beginning | |
| 6 | of each fiscal year. Actual revenue may exceed estimated revenue causing | |
| 7 | promotional and debt appropriations to be deficient prior to the end of the fiscal | |
| 8 | year. If actual revenue exceeds estimated revenue, the variance is hereby | |
| 9 | appropriated to satisfy contractual promotional payments and debt obligations | |
| 10 | by the standard 50/50 revenue allocation. | |
| 11 | <u>CULTURAL AND RECREATION PROJECTS FUND – 225</u> | |
| 12 | Arts & Culture Department | |
| 13 | Balloon Center Projects | 8,000 |
| 14 | Community Events Projects | 63,000 |
| 15 | Museum Projects | 259,000 |
| 16 | <u>ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND – 235</u> | |
| 17 | Arts & Culture Department | |
| 18 | BioPark Projects | 2,500,000 |
| 19 | <u>AIR QUALITY FUND – 242</u> | |
| 20 | Environmental Health Department | |
| 21 | Operating Permits | 3,369,000 |
| 22 | Vehicle Pollution Management | 1,433,000 |
| 23 | Transfer to Other Funds: | |
| 24 | General Fund (110) | 636,000 |
| 25 | <u>SENIOR SERVICES PROVIDER FUND – 250</u> | |
| 26 | Senior Affairs Department | |
| 27 | CDBG Services | 100,000 |
| 28 | Senior Services Provider | 8,809,000 |
| 29 | Transfer to Other Funds: | |
| 30 | General Fund (110) | 1,042,000 |
| 31 | <u>OPERATING GRANTS FUND – 265</u> | |
| 32 | Health, Housing and Homelessness Department | |
| 33 | Prepaid Rapid Rehousing | 6,500,000 |

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| 1 | Housing Voucher Support Services | 586,000 |
| 2 | The determination of the total housing voucher funding is based on the | |
| 3 | department's available rolling balances and historical expenditure patterns. In | |
| 4 | the event additional housing voucher funding is determined necessary during | |
| 5 | Fiscal Year 2027, available mid-year funding shall be prioritized for | |
| 6 | consideration of supplemental appropriation for housing voucher assistance. | |
| 7 | <u>LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280</u> | |
| 8 | Police Department | |
| 9 | Law Enforcement Protection Act | 1,427,000 |
| 10 | Law Enforcement Protection Act – Aviation | 20,000 |
| 11 | Transfer to Other Funds: | |
| 12 | General Fund (110) | 100,000 |
| 13 | <u>GAS TAX ROAD FUND – 282</u> | |
| 14 | Municipal Development Department | |
| 15 | Street Services-F282 | 7,244,000 |
| 16 | Transfer to Other Funds: | |
| 17 | General Fund (110) | 248,000 |
| 18 | <u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u> | |
| 19 | Municipal Development Department | |
| 20 | Speed Enforcement Program | 3,032,000 |
| 21 | Transfer to Other Funds: | |
| 22 | General Fund (110) | 2,221,000 |
| 23 | That the following appropriations are hereby made to Fund (289) Vision Zero | |
| 24 | Projects per attachment A. | |
| 25 | <u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u> | |
| 26 | City Support Department | |
| 27 | Sales Tax Debt Service | 27,863,000 |
| 28 | <u>FIRE DEBT SERVICE FUND – 410</u> | |
| 29 | Fire Department | |
| 30 | Fire Debt Service | 279,000 |
| 31 | <u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u> | |
| 32 | City Support Functions | |
| 33 | General Obligation Bond Debt Service | 97,775,000 |

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| 1 | <u>AVIATION OPERATING FUND – 611</u> | |
| 2 | Aviation Department | |
| 3 | Management & Professional Support | 14,835,000 |
| 4 | Operations, Maintenance and Security | 37,917,000 |
| 5 | Public Safety | 8,131,000 |
| 6 | Transfers to Other Funds: | |
| 7 | Airport Capital and Deferred Maintenance (613) | 17,000,000 |
| 8 | General Fund (110) | 7,383,000 |

9 **PARKING FACILITIES OPERATING FUND – 641**

| | | |
|----|------------------------------------|------------------|
| 10 | General Services Department | |
| 11 | Parking Services | 5,146,000 |
| 12 | Transfers to Other Funds: | |
| 13 | General Fund (110) | 727,000 |

14 **REFUSE DISPOSAL OPERATING FUND – 651**

| | | |
|----|---|-------------------|
| 15 | Solid Waste Management Department | |
| 16 | Administrative Services | 9,559,000 |
| 17 | Clean City | 19,561,000 |
| 18 | Collections | 26,852,000 |
| 19 | Disposal | 12,598,000 |
| 20 | Maintenance - Support Services | 7,152,000 |
| 21 | Transfers to Other Funds: | |
| 22 | General Fund (110) | 9,666,000 |
| 23 | Refuse Disposal Capital Fund (653) | 5,935,000 |

24 A contingent appropriation is made based upon the cost of fuel exceeding \$2.30
 25 per gallon during FY/27 in the Refuse Disposal Operating Fund (651). Fuel
 26 appropriations for Administrative Services, Clean City, Collections, Disposal,
 27 and Maintenance – Support Services programs will be increased up to the
 28 additional fuel surcharge revenue received at fiscal year-end.

29 **REFUSE DISPOSAL DEBT SERVICE FUND – 655**

| | | |
|----|--|------------------|
| 30 | Solid Waste Management Department | |
| 31 | Debt Service | 2,764,000 |

32 **TRANSIT OPERATING FUND – 661**

33 **Transit Department**

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| 1 | ABQ Rapid Transit | 5,807,000 |
| 2 | ABQ Ride | 33,111,000 |
| 3 | Facility Maintenance | 3,189,000 |
| 4 | Paratransit Services | 7,748,000 |
| 5 | Special Events | 96,000 |
| 6 | Strategic Support | 5,440,000 |
| 7 | Transfer to Other Funds: | |
| 8 | General Fund (110) | 7,254,000 |
| 9 | Refuse Disposal Operating Fund (651) | 150,000 |
| 10 | TR Grants Fund (663) | 463,000 |
| 11 | <u>SPORTS STADIUM OPERATING FUND – 691</u> | |
| 12 | General Services Department | |
| 13 | Stadium Operations | 1,225,000 |
| 14 | Transfer to Other Funds: | |
| 15 | General Fund (110) | 30,000 |
| 16 | <u>SPORTS STADIUM DEBT SERVICE FUND – 695</u> | |
| 17 | General Services Department | |
| 18 | Stadium Debt Service | 976,000 |
| 19 | <u>RISK MANAGEMENT FUND – 705</u> | |
| 20 | Finance and Administrative Services Department | |
| 21 | Risk - Fund Administration | 1,352,000 |
| 22 | Risk - Safety Office | 2,775,000 |
| 23 | Risk - Tort and Other | 3,981,000 |
| 24 | Risk - Workers' Comp | 3,291,000 |
| 25 | WC/Tort and Other Claims | 29,291,000 |
| 26 | Transfers to Other Funds: | |
| 27 | General Fund (110) | 1,307,000 |
| 28 | Human Resources Department | |
| 29 | Employee Equity | 1,085,000 |
| 30 | Unemployment Compensation | 1,540,000 |
| 31 | <u>GROUP SELF-INSURANCE FUND – 710</u> | |
| 32 | Human Resources Department | |
| 33 | Group Self Insurance | 110,735,000 |

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| 1 | <u>FLEET MANAGEMENT FUND – 725</u> | | |
| 2 | General Services Department | | |
| 3 | Fleet Management | 14,368,000 | |
| 4 | Transfer to Other Funds: | | |
| 5 | General Fund (110) | 493,000 | |
| 6 | <u>VEHICLE/EQUIPMENT REPLACEMENT FUND – 730</u> | | |
| 7 | Technology and Innovation Department | | |
| 8 | Computers | 500,000 | |
| 9 | <u>EMPLOYEE INSURANCE FUND – 735</u> | | |
| 10 | Human Resources Department | | |
| 11 | Insurance Administration | 4,193,000 | |
| 12 | Transfer to Other Funds: | | |
| 13 | General Fund (110) | 299,000 | |
| 14 | <u>COMMUNICATIONS FUND – 745</u> | | |
| 15 | Technology and Innovation Department | | |
| 16 | City Communications | 12,653,000 | |
| 17 | Transfer to Other Funds: | | |
| 18 | Transfer to General Fund (110) | 338,000 | |
| 19 | Section 5. That the following appropriations are hereby adjusted to the | | |
| 20 | following programs from fund balance and/or revenue for operating City | | |
| 21 | government in Fiscal Year 2026: | | |
| 22 | <u>FLEET MANAGEMENT FUND – 725</u> | | |
| 23 | General Services Department | | |
| 24 | Transfers to Other Funds: | | |
| 25 | Capital Acquisition Fund (305) | 2,300,000 | |
| 26 | Section 6. That the following appropriations are hereby made to the Capital | | |
| 27 | Program to the specific funds and projects as indicated below for Fiscal Year | | |
| 28 | 2027: | | |
| 29 | <u>Department/Fund</u> | <u>Source</u> | <u>Amount</u> |
| 30 | <u>City Support/Fund (305)</u> | | |
| 31 | LEDA | Transfer from Fund (110) | 1,000,000 |
| 32 | <u>Finance and Administrative/Fund (305)</u> | | |
| 33 | Convention Center Improvements | Transfer from Fund (221) | 874,000 |

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| 1 | <u>Parks & Recreation/Fund (305)</u> | | |
| 2 | Park Development/Parks | Transfer from Fund (110) | 100,000 |
| 3 | Urban Forestry | Activity 7289060 | (150,000) |
| 4 | Urban Tree Canopy Grant Program | Activity 7221340 | 200,000 |
| 5 | <u>Solid Waste/Fund (653)</u> | | |
| 6 | Refuse Equipment | Transfer from Fund (651) | 4,800,000 |
| 7 | Automatic Collect Sys | Transfer from Fund (651) | 475,000 |
| 8 | Disposal Facilities | Transfer from Fund (651) | 1,104,000 |
| 9 | Refuse Facility | Transfer from Fund (651) | 500,000 |
| 10 | Recycle Carts | Transfer from Fund (651) | 505,000 |
| 11 | Computer Equipment | Transfer from Fund (651) | 505,000 |
| 12 | Alternative Landfills | Transfer from Fund (651) | 199,000 |
| 13 | Landfill Environmental | Transfer from Fund (651) | 1,020,000 |

14 Section 7. That the following appropriations are hereby made to the Capital
15 Program to the specific funds and projects as indicated below for Fiscal Year
16 2026:

| 17 | <u>Department/Fund</u> | <u>Source</u> | <u>Amount</u> |
|----|--|--------------------------|---------------|
| 18 | <u>Municipal Development/Fund (305)</u> | | |
| 19 | Roof Repair City Facilities | Transfer from Fund (725) | 2,300,000 |

20 Section 8. TEMPORARY FY27 CIP INDIRECT OVERHEAD AUTHORIZATION.

21 The City Council finds that Ordinance O-26-03 established a baseline Capital
22 Implementation Program (“CIP”) Indirect Overhead (“IDOH”) rate of 2.75% and
23 further established a process for review and approval of alternative IDOH rates
24 by the City Council. The Council further finds that the Administration submitted
25 Executive Communication EC-26-144 requesting approval of a 5.0% FY27 IDOH
26 rate associated with administration and support of capital improvement
27 activities. For Fiscal Year 2027 only, the City is authorized to apply an additional
28 IDOH recovery amount associated with the administration and implementation
29 of the 2026 Series General Obligation Bond program in excess of the baseline
30 2.75% rate established in § 2-11-21 ROA 1994, provided that:

31 A. The total IDOH recovery rate applied to the 2026 Series General
32 Obligation Bond program shall not exceed 5.0%;

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1 B. Any additional IDOH recovery above the 2.75% baseline shall be limited
2 solely to allowable indirect administrative, fiscal, procurement, legal, project
3 management, and capital program support costs consistent with § 2-11-21 ROA
4 1994, applicable law, bond covenants, and adopted financial policies;

5 C. No IDOH recovery authorized pursuant to this section shall be applied to
6 ineligible operating, maintenance, executive administrative, or unrelated
7 departmental expenses prohibited under § 2-11-21 ROA 1994;

8 D. The Department of Finance and Administrative Services (“DFAS”) shall
9 calculate and implement the allowable FY27 IDOH recovery associated with the
10 2026 Series General Obligation Bonds and process any necessary budget
11 adjustments consistent with this section; and

12 E. This authorization shall expire at the conclusion of Fiscal Year 2027
13 (June 30, 2027) unless otherwise approved by the City Council.

14 Section 9. That the City of Albuquerque hereby adopts the budget
15 hereinabove described and respectfully requests approval from the State of
16 New Mexico, Local Government Division of the Department of Finance and
17 Administration.

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