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1 funding for City programs and improvements in the operating budget and the
2 capital improvements budget.

3 (C) To adopt a goals and objectives process that encourages
4 active citizen participation, that is linked to the budget process, and that
5 encourages performance measurement.

6 § 2-11-2 DEFINITIONS.

7 For the purpose of this article, the following definitions shall apply
8 unless the context clearly indicates or requires a different meaning.

9 AMEND. Amend includes complete review or substitution.

10 FIVE-YEAR GOALS. A concise statement that summarizes a set of related
11 results or outcomes as defined by desired community or customer conditions.
12 A goal can be a description of what Albuquerque would be like if the goal were
13 achieved. It is achievable and lends itself to measurement. A goal represents
14 a long-term purpose and direction that addresses the big picture. A goal is
15 broad, but not vague. Goal measurement is based on tracking the changes in
16 specific desired conditions.

17 LINE-ITEM AUTHORITY. Line-item Authority refers to the budget
18 appropriation level approved by the Council, and includes the Department
19 Program appropriation dollar amount and any designations, conditions or
20 requirements placed on its use.

21 MID-YEAR CLEANUP. Mid-year cleanups are comprehensive
22 amending appropriation proposals submitted by the Mayor to Council for
23 review and approval that include any adjustments necessary record
24 recommended financial audit adjustments, appropriation of additional
25 revenues received, and adjustments required to re-appropriate unused funds
26 for other needed purposes within a fiscal year.

27 ONE-YEAR OBJECTIVES. Objectives are specific steps taken by the City
28 for achieving goals. For the most part, objectives should be tangible products
29 rather than the activities that produce the products. Objectives are the results
30 of explicit strategies to achieve the goals. An objective describes in specific
31 and measurable terms the results a program is expected to achieve toward a
32 certain goal. Each objective should be attainable within a specified period of
33 time, preferably within a fiscal year or two consecutive fiscal years.

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1 **OPERATING EXPENDITURES.** Operating expenditures are all
2 expenditures, other than Personnel Expenditures, necessary for the
3 administration and maintenance of Departments and Programs.

4 **PERFORMANCE MEASUREMENT.** Performance measurement is a
5 systematic approach to quantify and analyze activities to determine the
6 amount of service delivered and/or work performed, as well as how effective,
7 efficient, and responsive services are and what impact they have on the
8 community and customer. Goal Progress Indicators quantify the progress
9 made towards achieving goals.

10 **PERSONNEL EXPENDITURES.** Personnel Expenditures are
11 expenditures related to the salaries and benefits of City employees, including
12 overtime pay.

13 **VISION.** A short description of the future which is sought for the
14 community.

15 **§ 2-11-3 FISCAL YEAR.**

16 The fiscal year of the city begins on July 1 of each calendar year and
17 ends on June 30 of the following calendar year.

18 **§ 2-11-4 PROCESS AND SEQUENCE FOR ESTABLISHING GOALS AND**
19 **OBJECTIVES.**

20 **(A) Criteria for selection.** . The five-year goals address improving
21 the physical characteristics of the City, guiding the City’s growth and meeting
22 human needs. The Albuquerque Progress Report and the City/County
23 Comprehensive Plan are guiding documents for developing the five year
24 goals. . The Mayor and City Council will collaborate to establish the five-year
25 goals. The City Council staff shall direct the goals and objectives review,
26 formulation, and adoption process consistent with the City Charter, however,
27 these tasks may be delegated to the Mayor’s staff.

28 **(B) Process to develop community perceptions/ expectations.**
29 The purpose of this phase is to obtain citizen involvement in setting long-term
30 direction in the vision and goals process.

31 **(1) A goals forum to present progress reports, revisit the**
32 **vision, and review/develop goals shall be held every four years. The outcome**
33 **of the goals forum shall be utilized as input into the revision of the vision, five-**

1 year goals, and other City plans and policies, as they are developed or
2 revised.

3 (2) A report shall be produced and presented to the Mayor
4 and City Council within three months of the goals forum. This report shall
5 recommend a vision and goals.

6 (3) This process shall be facilitated by the Office of
7 Management and Budget and shall include the Indicators Progress
8 Commission, Environmental Planning Commission and other City
9 commissions which influence or track important community and customer
10 conditions.

11 (C) Process to develop and adopt five-year goals. The purpose of
12 this phase is to review the vision and goals, recommend revisions reflecting
13 community consensus and conditions, and act on these recommendations.

14 (1) Every four years, the Mayor and City Council shall
15 review the goals forum report, conduct a public hearing, and adopt a vision
16 and goals within six months of the goals forum.

17 (D) Process to determine one-year objectives. The purpose of this
18 phase is to establish measurable objectives to carry out the five-year goals by
19 integrating such objectives into the annual City budget.

20 (1) The City Council and the Mayor shall develop annual
21 objectives consistent with the operating needs of the City. These objectives
22 may have up to a two year implementation cycle.

23 (2) The City Council shall hold at least one public hearing,
24 meeting as the Committee of the Whole, at which the public can propose
25 objectives and comment on proposed or revised objectives respectively for
26 the coming year.

27 (3) The City Council shall annually adopt or revise and
28 adopt objectives aimed to accomplish each of the goals and objectives to be
29 reflected in the operating and capital budgets of the city.

30 (E) Timing. In sufficient time for consideration in the formulation
31 of the Mayor's proposed budget and, in any case, prior to December 31 of
32 each year, the Mayor shall submit to the City Council a summary of existing
33 goals and objectives for revisions. The purpose of this phase is to enable the

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1 Mayor and City Council to integrate the five-year goals and one-year
2 objectives into the City's budgeting process.

3 (1) By September 1 of each year, a status report on the
4 prior year's one-year objectives will be presented to the Mayor and City
5 Council. Each year a status report on the current one-year objectives will be
6 prepared and presented by the Mayor to the City Council.

7 (2) At least every two years, a progress report shall be
8 generated. This report will provide measurements of desired community
9 conditions related to the goals data through a review of census data, locally
10 generated socioeconomic data, citizen survey information, goal progress
11 indicators, and other information indicating the current situation and progress
12 towards the goals to date.

13 (3) The Indicators Progress Commission shall have the lead
14 responsibility to facilitate the production of this report for presentation to the
15 Mayor and City Council every two years and to the goals forum participants
16 every four years.

17 (4) On an annual basis, during the month of September,
18 City Administration including key departmental staff and City Council shall
19 meet to review the five-year goals, community conditions, strategies,
20 programs, and one-year objectives.

21 § 2-11-5 COUNCIL COMMITTEE OF THE WHOLE.

22 The City Council shall meet as a Committee of the Whole as needed
23 to hold public hearings for the following purposes:

24 (A) Review and adopt one- year budget objectives.

25 (B) Conduct program reviews of city operations or departments.

26 The subjects of these Council reviews shall be determined by the Chairperson
27 of the Committee of the Whole, the Council President, and other members of
28 the Council.

29 (C) Review, amend and adopt the mid-year cleanup adjustments to
30 the annual operating budget.

31 (D) Review quarterly revenue and expenditure reports, preliminary
32 year end reports, summary financial and management reports, revenue

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1 forecasts, and reports on the status of the current year budget, as provided by
2 the Office of Management and Budget.

3 (E) Review the Mayor's proposed annual operating budget, and
4 amend and adopt a final operating budget.

5 § 2-11-6 PREPARATION OF CITY BUDGET; DEPARTMENTAL REQUESTS;
6 BUDGET PROPOSAL.

7 (A) The Mayor shall prepare a proposed city operating budget
8 from the departmental requests, taking into consideration the requests of the
9 departments, and the resources anticipated to be available to the city for the
10 fiscal year for which the budget is prepared.

11 (B) Each year, the Mayor, or the Mayor's appointed representative,
12 shall hold budget hearings with each City Department, to discuss the
13 preparation of the budget for the next fiscal year. The Mayor, or the Mayor's
14 appointed representative, shall include City Council staff in these hearings.

15 (C) During the preparation of the proposed Operating Budget, the
16 Mayor shall furnish any requested information on departmental requests to
17 the staff of the City Council and shall cooperate with City Council staff so that
18 it may monitor the budget process and prepare preliminary analyses and other
19 information for the City Council.

20 (D) The Mayor shall propose an operating budget to the Council
21 no later than April 1 of each year.

22 § 2-11-7 BUDGET CONTENTS AND FORMAT.

23 (A) A full-program budget will be prepared for all city departments
24 each year. The program budget shall clearly identify each program that is
25 proposed to be implemented or continued in the ensuing fiscal year and shall
26 include the projected costs of each program separated by personnel and
27 operating expenditures.

28 (B) The budget proposal shall not propose expenditures in excess
29 of resources anticipated to be available to the city for the fiscal year for which
30 the budget is proposed. If new programs are proposed, a detailed
31 recommendation and justification of the program shall be provided which
32 must include the estimated annual costs of the program and the source of

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1 revenues and other resources for financing the program. All new programs
2 must be identified as such in the budget proposal.

3 (C) The Mayor's operating budget proposal submitted to the
4 Council shall include:

5 (1) The Mayor's budget message;

6 (2) An annual appropriation resolution recommended by
7 the Mayor;

8 (3) A complete statement of the non-capital project financial
9 operation of the city for the fiscal year last completed;

10 (4) A comparable statement for the current fiscal year
11 including expenditures to date and anticipated expenditures to the end of that
12 year;

13 (5) A financial plan in comparable form for the fiscal year
14 commencing on July 1 of the year in which the budget proposal is submitted,
15 to include:.

16 (a) All proposed expenditures for personnel and
17 operating costs of all departments of city government;

18 (b) All interest and debt redemption charges;

19 (c) All anticipated revenues and other available
20 resources by source and amount;

21 (d) The proposed means of financing all proposed
22 expenditures.

23 (e) Descriptions of all programs, services, and
24 activities to include strategies, missions, customers, key initiatives, and
25 desired results, organized by Five Year Goal, that are proposed in the Mayor's
26 Budget;

27 (f) Performance measures, associated with all
28 programs, services, and activities;

29 (g) All proposed expenditures for personnel and
30 operating costs of all programs, services, and activities, organized
31 alphabetically by Fund and Program Strategy.

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1 (6) Any fee or rate adjustment proposal for the upcoming
2 fiscal year and projected revenue requirements for the following two fiscal
3 years.

4 (7) Department reorganization plans with an annual
5 budgetary impact in excess of \$1,000,000 or 5% of the line-item authority,
6 whichever is lower. The report shall provide justification for the
7 reorganization which contains its rationale, financial and service benefits, the
8 method for determining these benefits, a work plan for the newly reorganized
9 unit, and an organization chart of the affected department or departments
10 showing the results of the proposed reorganization. The Mayor also shall
11 specify the affected positions and appropriations.

12 § 2-11-8 CONSIDERATION OF BUDGET PROPOSAL BY THE COUNCIL.

13 (A) After receiving the budget proposal from the Mayor the
14 Council shall schedule at least three public hearings regarding its adoption, as
15 the Committee of the Whole. As a result of its deliberations and the
16 information gathered at the public hearings, the Council may amend the
17 budget proposal at any time prior to May 31. If the Council fails to approve a
18 budget within that time limit, the budget proposal as submitted by the Mayor is
19 deemed approved.

20 (B) The Mayor or the Mayor's representative shall be present at all
21 public hearings on the budget proposal and fee or rate adjustment proposals.
22 The Chief Administrative Officer, or the Chief Administrative Officer's
23 representative, shall be available to the Council at its request during any of its
24 deliberations on the budget proposal.

25 § 2-11-9 APPROVAL CONSTITUTES PROPOSAL AS BUDGET;
26 EXPENDITURES MUST BE AUTHORIZED.

27 (A) The annual operating budget appropriation resolution, as
28 approved, in addition to other approved appropriations for operating purposes
29 shall constitute the city's operating budget for the ensuing fiscal year. The
30 city shall not expend any public funds, except for capital project expenditures,
31 special assessment district expenditures, and trust and agency fund
32 expenditures, unless the expenditure is authorized in the budget and is made
33 or encumbered in the fiscal year covered by the budget.

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1 (B) The amount encumbered but not expended at the end of this
2 fiscal year is appropriated to the subsequent fiscal year without further action
3 by the Council. A report of the amounts and individual purchase orders will
4 be reported to the Council by December 1 of each year.

5 § 2-11-10 BUDGET MODIFICATIONS IN FISCAL YEAR OUTSIDE ADOPTION
6 OF ANNUAL BUDGET.

7 (A) The Mayor shall be responsible for identifying and proposing
8 expenditure adjustments and revenue enhancements to the operating budget
9 of the city when it is determined, in the period between adoption of the annual
10 operating budget [i.e., the fiscal year], that city revenues are not expected to
11 equal city expenditures; or that additional revenues become available for
12 appropriation. These proposals shall be submitted to the Council in the form
13 of mid-year cleanup or other appropriating resolutions.

14 (B) Any redirection or reclassification of appropriations into
15 sequestered or reserved budget categories by the Mayor shall be considered a
16 transfer of funds between budget line-items, and shall be subject to the
17 approval of the Council.

18 (C) Upon its own initiative or upon a recommendation by the
19 Mayor, the Council may amend the budget during the fiscal year to which it
20 applies. No amendment to the budget shall be made without a public hearing
21 prior to the meeting at which action is taken on the proposed amendment. No
22 amendment to the budget shall result in total authorized expenditures that
23 exceed resources to be available for the fiscal year to which the budget is
24 applicable.

25 § 2-11-11 TRANSFER OF FUNDS AND EXPENDITURE LINE-ITEM
26 AUTHORITY WITHIN BUDGET.

27 (A) (1) During the fiscal year, the Mayor is authorized to
28 transfer funds or change Operating Expenditures within and among line-item
29 authority, as established by the annual appropriation resolution and other
30 approved appropriations for operating purposes, if the transfer or change
31 does not result in the increase or decrease in that line-item expenditure
32 authority in excess of the cumulative amount of \$500,000 or 5% of the line-
33 item authority, whichever is lower. Such transfers shall be reported to the

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1 Council within 60 days of action, either by Executive Communication or by
2 inclusion in subsequent proposed mid-year cleanup legislation.

3 (2) Transfers or use of Personnel Expenditure
4 appropriations for Operating Expenditures among line-item authority by the
5 Mayor is strictly prohibited. The Office of Management and Budget shall
6 ensure there are systemic controls in place to ensure Personnel and
7 Operating expenditures are properly segregated for reporting and monitoring
8 purposes. The Mayor shall submit any proposed Personnel Expenditure
9 changes to the Council for approval.

10 (3) No actions are authorized which would result in
11 exceeding the total expenditures authorized in the operating budget for the
12 city government as a whole. Actions taken by the Mayor under this division
13 (A) shall be reported in detail to the City Council within ten days of the
14 approval of transfer or change by the Mayor or the Mayor's designated
15 representative.

16 § 2-11-12 APPLICATION FOR FEDERAL AND STATE GRANTS; BUDGETING
17 FEDERAL FUNDS.

18 (A) Any application or proposal for a federal or state grant shall be
19 submitted to the City Council for review, approval and appropriation.

20 (B) If, after Council approval of the application, conditions are
21 added to the grant award which have not been approved by the Council and
22 which have major financial or policy implications for the city, the final grant
23 agreement shall be submitted to the Council for approval.

24 (C) The Mayor is authorized to expend, without further
25 authorization from the City Council, any federal or state funds awarded as a
26 result of a federal or state grant application if such grant does not require the
27 city's commitment of funds or resources which were approved by the City
28 Council to be increased by more than 10%, and if the goals, objectives and
29 proposed programs included in the application approved by the Council have
30 not changed. If such changes occur, and the Mayor desires to accept the
31 grant, the grant application shall be resubmitted to the City Council.

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1 (D) The Mayor, upon receiving notification that the city has been
2 awarded a federal or state grant, shall report the details of the grant awards to
3 the City Council by April 1 of each year.

4 § 2-11-13 FINANCIAL AND MANAGEMENT REPORTS.

5 (A) The Office of Management and Budget shall report to City
6 Council, through the Committee of the Whole, summary financial and
7 management status reports of all operating funds to the City Council on a
8 quarterly basis. These reports shall include:

- 9 (1) Current annual revenue estimates for each fund;
- 10 (2) Brief analysis explaining revenue trends for each fund;
- 11 (3) A midyear programmatic review of each program and
12 department and the progress made year- to-date in achieving its goals and
13 objectives.

14 (B) Reports shall be received by the Council on a timely basis
15 according to the following schedule:

- 16 (1) The preliminary year-end report shall be received for
17 introduction at the first City Council meeting in October following the close of
18 the fiscal year;
- 19 (2) The final year-end report shall be received for
20 introduction at the first City Council meeting in December.”

21 SECTION 2. SEVERABILITY CLAUSE. If any section, paragraph, word or
22 phrase of this ordinance is for any reason held to be invalid or unenforceable
23 by any court of competent jurisdiction, such decision shall not affect the
24 validity of the remaining provisions of this ordinance. The Council hereby
25 declares that it would have passed this ordinance and each section,
26 paragraph, sentence, clause, word or phrase thereof irrespective of any
27 provision being declared unconstitutional or otherwise invalid.

28 SECTION 3. COMPILATION. The amendments set forth in Section 1 above
29 shall amend, be incorporated in and made part of the Revised Ordinances of
30 Albuquerque, New Mexico, 1994.

31 SECTION 4. EFFECTIVE DATE. This ordinance shall take effect five days
32 after publication by title and general summary.

33