

CITY of ALBUQUERQUE

TWENTY SIXTH COUNCIL

COUNCIL BILL NO. O-24-67 ENACTMENT NO. _____

SPONSORED BY: Klarissa J. Peña

1 **ORDINANCE**
2 **AMENDING ARTICLE 11 OF THE CITY OF ALBUQUERQUE CODE OF**
3 **ORDINANCES TO IMPROVE THE CITY'S BUDGET PROPOSAL PROCESSES AND**
4 **STRENGTHEN OVERSIGHT AND ACCOUNTABILITY MEASURES.**

5 WHEREAS, the City of Albuquerque seeks to enhance transparency,
6 accountability, and efficiency in its budgeting process; and

7 WHEREAS, the City Charter assigns the responsibility of overseeing budgetary
8 and financial operations to both the Mayor and the City Council, with the intent of
9 ensuring consistency with the City's five-year goals and objectives; and

10 WHEREAS, Article 11 of the City's Code of Ordinances outlines the processes
11 and responsibilities for preparing and reviewing the City's operating budget, and
12 regular updates are necessary to reflect best practices in public finance and
13 governance; and

14 WHEREAS, the City of Albuquerque seeks to streamline and clarify the language
15 of its budget ordinance, aligning it more closely with current practices and
16 operational needs; and

17 WHEREAS, updating the ordinance to reflect contemporary budgeting standards
18 and procedures will enhance efficiency and ensure the ordinance remains relevant
19 and effective for the City's ongoing fiscal management.

20 BE IT ORDAINED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF
21 ALBUQUERQUE:

22 SECTION 1. Article 11 of the City Code of Ordinances is amended as follows
23 with all sections and subsections renumbered accordingly:

24 § 2-11-1 SHORT TITLE.

25 This article may be referred to as the City Operating Budget Ordinance.

26 § 2-11-2 DEFINITIONS.

Committee Amendment
Council Amendment

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

3 [AMEND. A change in appropriation, including complete revision or substitution.
4 COST OF LIVING ADJUSTMENT (COLA). A salary increase intended to offset
5 inflation. The COLA amount may be based on analysis provided by the City
6 Economist, in conjunction with recommendations from the New Mexico Taxation and
7 Revenue Department and the University of New Mexico Bureau of Business and
8 Economic Research (BBER), or other relevant economic partners.

9 DEPARTMENT. An administrative unit tasked with the management,
10 implementation, and oversight of specific municipal functions, services, and
11 programs. Each department is responsible for planning, executing, and evaluating
12 activities that contribute to the overall goals and strategic objectives of the city's
13 budget.

14 ENCUMBRANCE. A commitment to spend money for a particular purpose within
15 a specified time frame, ie Fiscal Year, through a contract or purchase order for
16 procurement of goods or services.

17 FISCAL YEAR. The 12-month budget and accounting period that begins on July
18 1 and ends on June 30 the following year.]

19 ~~[COMMUNITY PLANNING AREAS. To the extent practicable, goals, strategies,~~
20 ~~and objective should vary depending on conditions within the different Community~~
21 ~~Planning Areas.]~~

22 FIVE-YEAR GOALS. A concise statement that summarizes a set of related
23 results or outcomes as defined by desired community [or customer conditions]. [A
24 goal can be a description of what Albuquerque would be like if the goal were
25 achieved. It is achievable and lends itself to measurement.] A goal represents a
26 long-term purpose and direction that addresses [the big picture. A goal is] broad,
27 [but not vague. Goal measurement is based on tracking the changes in specific]
28 desired [conditions] [outcomes that can be measured].

29 ~~[ONE-YEAR OBJECTIVES. Objectives are specific steps taken by the City for~~
30 ~~achieving goals. For the most part, objectives should be tangible products rather~~
31 ~~than the activities that produce the products. Objectives are the results of explicit~~
32 ~~strategies to achieve the goals. An objective describes in specific and measurable~~
33 ~~terms the results a program is expected to achieve toward a certain goal. Each~~

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1 ~~objective should be attainable within a specified period of time, preferably within a~~
2 ~~fiscal year or two consecutive fiscal years.]~~

3 [LINE-ITEM AUTHORITY. The budget appropriation level at which Council
4 appropriation authority is applied, including program title and funding amount.

5 MID-YEAR CLEANUP. A budget amendment that includes line-item adjustments
6 necessary to record recommended financial audit adjustments, appropriation of
7 additional revenues received, re-appropriation of unused funds, reducing
8 appropriation of funds, or for other needed purposes within a fiscal year.

9 ONE-YEAR OBJECTIVES. Specific steps and strategies for achieving goals,
10 measured based on the results expected.]

11 ~~PERFORMANCE MEASUREMENT. [Performance measurement is a] [A~~
12 ~~systematic approach to quantify and analyze activities to determine the amount of~~
13 ~~service delivered and/or work performed, and [as well as] how [effective,] efficient,~~
14 ~~[and] responsive [and impactful the] services are [and what impact they have on [to]~~
15 ~~the community [and customer. Goal Progress Indicators quantify the progress made~~
16 ~~towards achieving goals].~~

17 [PROGRAM: A coordinated group of related activities, services, or initiatives
18 designed to achieve specific objectives under the administration of a City
19 department or division. Each program is aligned with the strategic goals of the City,
20 delineated by funding allocations, and evaluated through performance metrics.
21 Programs are established to effectively manage resources, monitor expenditures,
22 and measure outcomes in delivering public services and addressing community
23 needs

24 RAISE. Any salary increase above the identified COLA amount.

25 SALARY SAVINGS. The budgeted dollar amount determined from a
26 department's personnel budget category that represents the annual average
27 vacancy rate. That dollar amount is determined by reviewing historical trends of filled
28 versus vacant positions.]

29 ~~[VISION. A short description of the future which is sought for the community.]~~

30 [§ 2-11-3 OBJECTIVES AND FIVE-YEAR GOALS

31 (A) Purpose of Objectives. Objectives are specific, measurable strategies that
32 contribute directly to the achievement of the five-year goals. All departmental

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1 objectives must be aligned with the long-term strategic goals outlined in the five-year
2 plan.

3 (B) Each objective must include performance indicators to measure progress
4 and effectiveness.

5 (C) Departments must review and report, in the form of an Executive
6 Communication (EC), on the progress of these objectives annually, ensuring
7 alignment with the five-year goals. In addition to the EC, the Council may require a
8 database entry to further enhance transparency and tracking of departmental
9 progress. The use of a database entry system will be at the discretion of the Council,
10 depending on the reporting needs of that year. The EC submission deadline shall be
11 September 1 of each year.]

12 § 2-11-3[4] PROCESS AND SEQUENCE FOR ESTABLISHING GOALS AND
13 OBJECTIVES.

14 (A) [~~Criteria for selection. Five-year goals should be selected only if they are~~
15 ~~of priority importance to welfare of the city.~~] [At least every four years, the Mayor and
16 City Council shall review the five-year goals and amend as necessary.] The five-year
17 goals [shall] address improving the physical characteristics of the City, guiding the
18 City’s growth and meeting human needs. [~~The Albuquerque Progress Report and~~
19 ~~the City/County Comprehensive Plan are guiding documents for developing the five~~
20 ~~year goals. The fact that an outcome directly addressed by city government service~~
21 ~~is not mentioned in the five-year goals does not imply that the service or function will~~
22 ~~not continue as usual; it means only that there is not a special effort to reach some~~
23 ~~goal-related outcome in that area during the coming five years.]~~

24 (B) [The City Council and the Mayor shall develop annual objectives
25 consistent with the five-year goals.] [~~The Mayor and City Council will collaborate to~~
26 ~~establish the five-year goals. The City Council staff shall direct the goals and~~
27 ~~objectives review, formulation, and adoption process consistent with the City~~
28 ~~Charter, however, these tasks may be delegated to the Mayor’s staff.]~~

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

32 _____ (1) ~~A goals forum to present progress reports, revisit the~~
33 ~~vision, and review/develop goals shall be held every four years in July beginning in~~

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1 1998. The outcome of the goals forum shall be utilized as input into the revision of
2 the vision, five-year goals, and other City plans and policies, as they are developed
3 or revised.

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

7 ~~_____ (3) This process shall be facilitated by Shared Vision, Inc. or other~~
8 ~~not-for-profit organization with a similar mission in partnership with the City and shall~~
9 ~~include the Indicators Progress Commission, Environmental Planning Commission~~
10 ~~and other City commissions which influence or track important community and~~
11 ~~customer conditions.~~

12 ~~_____ (4) Adoption of an objective by the City Council carries with it an~~
13 ~~obligation to carry out this objective in the referenced fiscal year or years and for the~~
14 ~~Administration to incorporate this objective into the Mayor's proposed budgets.~~

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

18 ~~_____ (1) Every four years, the Mayor and City Council shall review the~~
19 ~~goals forum report, conduct a public hearing, and adopt a vision and goals within six~~
20 ~~months of the goals forum.~~

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

24 ~~_____ (1) The City Council and the Mayor shall develop annual~~
25 ~~objectives consistent with the five-year goals. These objectives may have up to a~~
26 ~~two year implementation cycle. New objectives will be contained in a biennial new~~
27 ~~priority objectives resolution beginning for Fiscal Year 2003. Regarding the~~
28 ~~resolution for Fiscal Year 2004 and biennially thereafter, objectives will be updated~~
29 ~~based on progress made in the first year and contained in a revised priority~~
30 ~~objectives resolution.]~~

31 ~~[(C)] [(2)]~~ The City Council shall hold at least one public hearing, meeting as the
32 Committee of the Whole, at which the public can propose objectives and comment
33 on proposed or revised objectives respectively for the coming year.

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1 [(1) To enhance community involvement in the budget process, the
2 City Council shall lead various engagement initiatives including but not limited to
3 public meetings, digital surveys, online polls, and other communication tools to
4 gather input from residents on budget priorities and proposed allocations. The
5 Council shall determine the appropriate engagement methods each year to ensure
6 broad participation and accessibility, fostering an inclusive approach to shaping the
7 City's budget.]

8 ~~[(D)] [(3)]~~ The City Council shall annually adopt or revise and adopt objectives
9 aimed to accomplish each of the goals and objectives to be reflected in the operating
10 and capital budgets of the city.

11 ~~[(E) Timing. In sufficient time for consideration in the formulation of the Mayor's~~
12 ~~proposed budget and, in any case, prior to November 30 of each year, except in~~
13 ~~years in which there is a Mayoral election, in which case prior to December 31, the~~
14 ~~Council shall review existing goals and objectives and proposals for revisions of~~
15 ~~objectives and shall adopt objectives for the following year. The purpose of this~~
16 ~~phase is to enable the Mayor and City Council to integrate the five-year goals and~~
17 ~~one-year objectives into the City's budgeting process.~~

18 ~~(F) Progress reports. The purpose of this phase is to have a mechanism for~~
19 ~~accountability and monitoring of the Goals and Objectives Process. It is intended~~
20 ~~that such progress reports will include performance measurements of the Goals and~~
21 ~~Objectives Process as well as the budget process.~~

22 ~~_____ (1) By September 1 of each year, a status report on the~~
23 ~~prior year's one-year objectives will be presented to the Mayor and City Council.~~
24 ~~Each year a status report on the current one-year objectives will be prepared and~~
25 ~~presented by the Mayor to the City Council at a Committee of the Whole meeting~~
26 ~~held each year as required in §2-11-6(B) ROA 1994.~~

27 ~~_____ (2) Biennially in January of even numbered years, a~~
28 ~~roundtable discussion shall be held among the City Administration, City Council,~~
29 ~~Indicators Progress Commission, the Environmental Planning Commission and other~~
30 ~~appropriate commissions to review progress on achieving the five-year goals.~~

31 ~~_____ (3) The roundtable meeting held immediately prior to the~~
32 ~~conduct of the goals forum will discuss the structure of the forum.~~

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1 ~~_____ (4) Shared Vision, Inc. or similar not-for-profit organization~~
2 ~~as determined by the Mayor and City Council shall provide the leadership to~~
3 ~~schedule and facilitate the roundtable meetings.]~~

4 [(E) Objectives shall be established by resolution and submitted along with the
5 Mayor’s annual budget proposal.

6 _____ (1) Departments must review and report, in the form of an
7 Executive Commuication (EC), on the progress of these objectives annually,
8 ensuring alignment with the five-year goals, as required in § 2-11-4 (F)(1), including
9 shortfalls and corrective actions. The EC shall be submitted to the City Council by
10 September 1 of each year.]

11 [(2)] [(5)] On an annual basis, the City shall conduct a
12 “Citizens’ Perception of Conditions Survey” to poll the residents on the perception of
13 City governmental services and community conditions related to the Goals [and
14 Objectives].

15 ~~[(6) At least every two years, a progress report shall be~~
16 ~~generated. This report will provide measurements of desired community conditions~~
17 ~~related to the goals data through a review of census data, locally generated~~
18 ~~socioeconomic data, citizen survey information, goal progress indicators, and other~~
19 ~~information indicating the current situation and progress towards the goals to date.~~
20 ~~For each measurement, the report shall include historical data for at least ten years,~~
21 ~~if such data are available and reliable.~~

22 ~~_____ (7) The Indicators Progress Commission shall have the~~
23 ~~lead responsibility to facilitate the production of this report for presentation to the~~
24 ~~Mayor and City Council every two years and to the goals forum participants every~~
25 ~~four years.]~~

26 [(3)] [(8)] On an annual basis, during the month of
27 September, City Administration including key departmental staff and City Council
28 shall meet to review the five-year goals, community conditions, strategies, programs,
29 and one-year objectives.

30 (G) Staffing. Both the Mayor and City Council shall identify appropriate staff to
31 collaborate in the development and implementation of the Goals and Objectives
32 Process.

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1 § 2-11-~~[4]~~[5 COUNCIL COMMITTEE OF THE WHOLE] ~~[PROGRAM REVIEWS BY~~
2 ~~THE CITY COUNCIL].~~

3 The [City] Council shall meet as the ~~[meeting as a]~~ Committee of the Whole[,
4 may] [and] hold ~~[up to three]~~ public hearings [as needed for the following purposes:

5 (A) To review the Mayor’s proposed operating budget and amend and adopt a
6 final operating budget.

7 (B) To review and adopt Five-Year Goals.

8 (C) To review and adopt One-Year Budget Objectives.

9 (D) To review, amend, and adopt the Mid-Year Cleanup to the annual operating
10 budget.

11 (E) To review semi-annual revenue and expenditure reports, preliminary year-
12 end reports, summary financial and management reports, revenue forecasts, and
13 other reports as provided by the Mayor or Office of Management and Budget.

14 (F) To conduct program reviews of City operations or departments. The subject
15 of these reviews shall be determined by the Chairperson of the Committee of the
16 Whole or the Council President, and other members of the Council. This group and
17 the Mayor shall provide input on the topics of the program reviews to or the Council
18 President.

19 (G) Each City department shall be required to present an overview of their
20 proposed budget, key performance metrics, and primary programs at a Committee
21 of the Whole meeting. Presentations shall be scheduled by the Chair in alignment
22 with the Council’s meeting calendar. Each department will provide a brief report on
23 the previous year’s objectives, summarizing achievements and areas where goals
24 were not fully met. Departments may also receive specific instructions from the Chair
25 regarding areas of focus for that year. Visual aids, such as charts or graphs, are
26 encouraged to support a concise and clear presentation of information, emphasizing
27 alignment with the City’s strategic goals.] ~~[which shall be programmatic reviews of~~
28 ~~city operations or departments which are Council priorities, especially as identified in~~
29 ~~the adopted city goals and objectives. Since these reviews shall focus in part on city~~
30 ~~goals, they may be cross departmental and involve public agencies external to city~~
31 ~~government. These hearings shall be held between September 15 and January 15.~~
32 ~~The subjects of these Council reviews shall be determined by the Chairperson of the~~
33 ~~Committee of the Whole, the Council President, and other members of the Council.~~

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1 This group and the Mayor shall provide input on the topics of the program reviews to
2 the Council President.]

3 ~~§ 2-11-5 PARTICIPATION OF THE COUNCIL IN PUBLIC PRESENTATIONS ON~~
4 ~~BUDGET-RELATED MATTERS.~~

5 The public shall be encouraged to participate in the city budget review and
6 adoption process. The Council and the Mayor are encouraged to discuss budget and
7 budget-related policy issues at community forums. Whenever the Mayor expends
8 public funds to inform the public about his proposed budget or budget-related
9 programs, the Council shall be invited to participate in such forum. The Mayor shall
10 extend the invitation to the City Council through the President of the Council.]

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

13 (A) The Mayor shall prepare a proposed city operating budget [for the next fiscal
14 year] ~~[from the departmental requests,]~~ taking into consideration the requests of the
15 departments and the resources anticipated to be available to the city ~~[for the fiscal~~
16 ~~year for which the budget is prepared].~~

17 (B) Each year [the Mayor, or their appointed representative, shall hold budget
18 hearings with each City department to discuss the preparation of the budget for the
19 next fiscal year. Council staff shall be in attendance at all budget hearings.] ~~[between~~
20 ~~the first day of December and the first City Council meeting in January, the Mayor, or~~
21 ~~his appointed representative, shall hold a series of meetings, not less than two in~~
22 ~~number, with the City Council to discuss the preparation of the budget for the next~~
23 ~~fiscal year.]~~

24 (C) ~~[During]~~ [Throughout the preparation of the proposed City Budget [by] the
25 Mayor~~, he~~] shall furnish any requested information on departmental requests to the
26 staff of the City Council and shall cooperate with City Council staff so that it may
27 monitor the budget process and prepare preliminary analyses and other information
28 for the City Council.

29 (D) The Mayor shall propose an operating budget to the Council no later than
30 April 1 of each year [and such proposal shall be made available to the general public
31 in an effort to encourage public awareness and citizen involvement in the budget
32 process].

33 § 2-11-7 BUDGET — CONTENTS AND FORMAT.

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1 (A) [A full-program budget will be prepared for all city departments each year.
2 The program budget shall clearly identify each program that is proposed to be
3 implemented or continued in the ensuing fiscal year and shall include the funding
4 amount of each program.

5 (B) The budget proposal shall not propose expenditures in excess of resources
6 anticipated to be available to the city for the fiscal year for which the budget is
7 proposed. If new programs are proposed, a detailed recommendation and
8 justification of the program shall be provided which must include the estimated
9 annual costs of the program and the source of revenues and other resources for
10 financing the program. All new programs must be identified and justified as such in
11 the budget proposal.

12 (C) In determining a salary savings for each department, the budget office shall
13 review a minimum of three years data, comparing filled versus budgeted positions to
14 arrive at a salary savings rate. A department salary savings rate should not exceed
15 3.5%. A report of salary savings calculations shall be reported to Council along with
16 material submitted with the proposed budget.

17 (D) Salaries Reflective of Department: Any employees directly interviewed by the
18 Mayor, lower than Director and Deputy Director, must have their salaries reflected as
19 part of the Mayor and CAO's department approved budgets to include those
20 employees that meet the requirements as defined in the Albuquerque Charter of the
21 City, Article X, Section 2(b).

22 (1) In addition, the Office Management and Budget and Budget
23 (OMB) shall document and report the salaries of these employees in the Mayor and
24 CAO's department approved budget section with the proposed budget.

25 (E) Employee Compensation Adjustments (Non-Bargaining Employees): For
26 non-bargaining employees, salary adjustments shall be evaluated each year based
27 on inflation measures, budget limits, compensation studies, and other city priorities.
28 The Administration shall separate adjustments meant to address the cost of living
29 from other types of pay adjustments.

30 (1) Each year, the Administration shall determine a COLA based on
31 standard inflation measures by the City Economist with recommendations from the
32 Consumer Price Index Urban (CPIU) and other economic partners. COLAs shall not
33 exceed what is needed to match inflation.

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1 (2) If a proposed salary adjustment is below the inflation or COLA
2 standard, the Administration shall explain why it does not fully cover the cost of
3 living.
4 (3) Any salary above the identified COLA amount shall be
5 considered a salary raise.
6 (F) A separate program strategy for motor coach and para-transit operators,
7 mechanics, vehicle cleaners, transit operations personnel, and security officers'
8 salaries and benefits shall be created within the Transit Enterprise fund to be used to
9 fund salaries and benefits for transit motor coach and para-transit operators. The
10 program strategy shall be funded with general fund revenues and any fare revenues,
11 and other sources as is applicable.
12 (G)] The Mayor's operating budget proposal submitted to the Council shall
13 include:
14 (1) The Mayor's budget message;
15 (2) An annual appropriation resolution recommended by the Mayor [,
16 presented alphabetically by Fund and Program Strategy];
17 (3) A complete statement of the non-capital project financial operation of
18 the city for the fiscal year last completed;
19 (4) A comparable statement for the current fiscal year including
20 expenditures to date and anticipated expenditures to the end of that year[, to
21 include;]
22 ~~[(5) A financial plan in comparable form for the fiscal year commencing~~
23 ~~on July 1 of the year in which the budget proposal is submitted. Except as otherwise~~
24 ~~provided by § 2-11-11, the Non-Capital Project Financial Plan for the ensuing fiscal~~
25 ~~year shall include:]~~
26 (a) All proposed expenditures for ~~[the administration, operation~~
27 ~~and maintenance of]~~ all departments of city government.
28 (b) All interest and debt redemption charges.
29 (c) All anticipated revenues and other available resources by
30 source and amount.
31 (d) The proposed means of financing all proposed expenditures.
32 ~~[(e) Any fee or rate adjustment proposal for the upcoming fiscal~~
33 ~~year and projected revenue requirements for the following two fiscal years.~~

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1 (f) The basis used to determine the COLA for the fiscal year, based
2 on the Consumer Price Index Urban (CPIU), a compensation study, and other
3 relevant benchmark chosen by the city.

4 i. A breakdown of all salary adjustments that meet, fall
5 below, or exceed the COLA rate;

6 ii. Justifications for any adjustments that do not meet the
7 identified COLA standard, including explanations for budget constraints or other
8 considerations as required.

9 (g) Descriptions of all programs, services, and activities to
10 include strategies, missions, customers, and key initiatives, as proposed in the
11 Mayor's Budget;

12 (h) Performance measures, as defined in § 2-11-2, associated
13 with all programs, services, and activities.

14 (i) Plans for a new department or a department reorganization
15 with an annual budgetary impact in excess of \$500,000, to include justification for
16 the reorganization, anticipated financial and service benefits, work plan for the newly
17 organized unit, an organizational chart of the departments effected by the
18 reorganization, and job descriptions for any new staff positions created through the
19 reorganization

20 (j) Historical trend analysis covering the past five fiscal years.
21 This analysis shall include, at a minimum:

22 i. Personnel demographics, including workforce composition
23 and diversity,

24 ii. Salary and vacancy trends, including savings from unfilled
25 positions,

26 iii. A breakdown of operational costs by department and
27 program.

28 (H) The Mayor's budget proposal must be accompanied by a supplemental
29 document providing comprehensive responses to the formal questions and requests
30 raised by the City Council during the budget review process. Each department must
31 provide the following information to be included in the proposal:

32 (1) An updated Organizational Chart for the department.

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1 (2) A current vacancy listing, including status details for each vacant
2 position (e.g., number of days vacant, posting date, interview date, hire date), along
3 with vacancy rates for the past five years.

4 (3) A breakdown of salary savings.

5 (4) All issue papers submitted for the annual budget, including all
6 drafted issue papers that were not included in the CAO hearings.

7 (5) A detailed report on the total annual expenditure allocated toward
8 social services, programs, and initiatives within the department. This report should
9 include all funding sources. (e.g., dedicated funding, external funding, grants) and
10 expenditures related to direct assistance, indirect support, infrastructure
11 contributions, and administrative overheads for these services. Along with the total
12 annual expenditure, provide a brief description of the key components contributing to
13 these totals.

14 (6) A comprehensive list of all applicable fees, including registration,
15 licensing, and permit fees, along with:

- 16 a. The total amount that should be collected based on full compliance.
- 17 b. The total amount collected in the current and prior year, along with projected
18 amounts for the following year.

19 (7) A list of vehicles currently in the department’s possession (e.g., electric
20 vehicles), vehicles earmarked for disposal, and plans to procure additional vehicles
21 within the next three years, with justification where applicable.

22 [~~(6)~~] A performance plan in comparable form for the fiscal
23 year commencing on July 1 of the year in which the budget proposal is submitted to
24 include:

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

28 _____ (b) Performance measures, as defined in § 2-11-2,
29 associated with all programs, services, and activities;

30 _____ (c) Consistent with the Financial Plan defined in § 2-
31 11-7(A)(5), all proposed expenditures for the administration, operation, and
32 maintenance of all programs, services, and activities, organized by Five Year Goal
33 and identified by Fund.

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1 ~~—————(B) A full program budget will be prepared for all city departments each~~
2 ~~year. The program budget shall clearly identify each program that is proposed to be~~
3 ~~implemented or continued in the ensuing fiscal year and shall include the projected~~
4 ~~costs of each program.~~

5 ~~—————(C) The budget proposal shall not propose expenditures in excess of~~
6 ~~resources anticipated to be available to the city for the fiscal year for which the~~
7 ~~budget is proposed. If new programs are proposed, a detailed recommendation and~~
8 ~~justification of the program shall be provided which must include the estimated~~
9 ~~annual costs of the program and the source of revenues and other resources for~~
10 ~~financing the program. All new programs must be identified as such in the budget~~
11 ~~proposal.~~

12 ~~—————(D) Along with publication of the proposed budget, the Office of~~
13 ~~Management and Budget shall produce a separate document to serve as a citizen's~~
14 ~~guide to understanding the budget process and the financial plan for the upcoming~~
15 ~~fiscal year. This guide shall explain how the budget is organized, justify significant~~
16 ~~expenditures that are included in the proposed budget, and outline revenue sources.~~
17 ~~This document shall be made available to the general public in an effort to~~
18 ~~encourage public awareness and citizen involvement in the budget process.]~~

19 ~~[§ 2-11-8 BUDGET REVIEW COMMITTEE.~~

20 ~~—The Mayor, the Chief Administrative Officer, the Chairperson of the Council~~
21 ~~Committee of the Whole, and the Council President shall constitute a joint review~~
22 ~~committee of the Budget. This committee shall meet at least quarterly or at the call~~
23 ~~of either the Mayor or the Council President. The committee shall review preliminary~~
24 ~~year end reports, summary financial and management reports, revenue forecasts,~~
25 ~~status of the current year budget and budget issues, and discuss all matters~~
26 ~~concerning the contents and format of the city annual operating budget and the city's~~
27 ~~goals and objectives, prior to introduction to the City Council.]~~

28 ~~§ 2-11-[8][9] BUDGET PROPOSAL — PRINTING AND INDEXING.~~

29 ~~[The budget proposal shall be printed and indexed prior to its submittal to the~~
30 ~~Council.] Sufficient [printed] copies [requested prior by City Council,] of the budget~~
31 ~~proposal shall be prepared [by City Administration] to allow for distribution to~~
32 ~~members of the Council, city department heads, and other interested parties as may~~

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1 be deemed reasonable by the Chief Administrative Officer or [their] [his] designee
2 [no later than April 1].

3 § 2-11-~~[9]~~~~[10]~~ CONSIDERATION OF BUDGET PROPOSAL BY THE COUNCIL.

4 (A) After receiving the budget proposal from the Mayor the Council shall
5 schedule at least three public hearings [regarding its adoption, as the Committee of
6 the Whole.] ~~[on it. Any fee or rate adjustment proposal for the upcoming fiscal year
7 and projected revenue requirements for the following two fiscal years shall be
8 submitted to the Council at the same time as the budget proposal].~~ As a result of its
9 deliberations and the information gathered at the public hearings, the Council may
10 amend the budget proposal at any time prior to May 31. If the Council fails to
11 approve a budget within that time limit, the budget proposal as submitted by the
12 Mayor is deemed approved.

13 (B) The Mayor or [their] [his] representative shall be present at all public
14 hearings on the budget proposal and fee or rate adjustment proposals. The Chief
15 Administrative Officer, or [their] [his] representative, shall be available to the Council
16 at its request during any of its deliberations on the budget proposal. [The
17 Administration shall prepare to answer all questions posed by the Council regarding
18 the budget, providing complete and accurate information. If the Administration is
19 unable to provide an answer during the hearings, they shall commit to delivering the
20 requested information in writing within three (3) days of the hearing in which the
21 question was proposed. The Administration's responses shall be documented and
22 made available to Council Services.]

23 ~~[(C) Definition. As used in this section AMEND includes complete revision or
24 substitution.]~~

25 ~~[\§ 2-11-11 CONFERENCE COMMITTEE ON THE BUDGET.~~

26 ~~—(A) A Conference Committee on the Budget shall meet to help resolve any
27 disagreements between the Mayor and the Council concerning the city budget. The
28 Conference Committee on the Budget shall consist of the members of the Budget
29 Review Committee.~~

30 ~~—(B) In the period from March 1 through the adoption of the annual operating
31 budget, the Conference Committee on the Budget shall meet at the request of the
32 Mayor or any Councilor. The following procedures shall govern this process:~~

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- 1 ~~_____ (1) Issues presented to the Conference Committee on the Budget~~
- 2 ~~should be of a significant or critical nature concerning the City Budget;~~
- 3 ~~_____ (2) Issues presented to the Conference Committee on the Budget~~
- 4 ~~should be issues about which the development or clarification of performance~~
- 5 ~~measurement data or other information can contribute significantly to the formation~~
- 6 ~~of options or recommendations;~~
- 7 ~~_____ (3) After consideration of the issues, the Council-designated~~
- 8 ~~members of the Conference Committee on the Budget may present~~
- 9 ~~recommendations or options to the City Council for action;~~
- 10 ~~_____ (4) A meeting of the Conference Committee shall occur prior to~~
- 11 ~~final adoption of both the operating and enterprise budgets;~~
- 12 ~~_____ (5) The Conference Committee on the Budget shall be chaired by~~
- 13 ~~one of the Council-designated members.]~~

14 § 2-11-[10][12] APPROVAL CONSTITUTES PROPOSAL AS BUDGET;
15 EXPENDITURES MUST BE AUTHORIZED.

16 (A) The annual operating budget appropriation resolution, as approved, in
17 addition to other approved appropriations for operating purposes shall constitute the
18 city's operating budget for the ensuing fiscal year. The city shall not expend any
19 public funds, except for capital project expenditures, special assessment district
20 expenditures, and trust and agency fund expenditures, unless the expenditure is
21 authorized in the budget and is made or encumbered in the fiscal year covered by
22 the budget.

23 (B) Any amounts encumbered but not expended at the end of each fiscal year
24 must be approved by the Council as a resolution before being appropriated in the
25 subsequent fiscal year. A report shall be submitted to the Council following the end
26 of the fiscal year for their consideration for re-appropriation.] ~~[The amount~~
27 ~~encumbered but not expended at the end of this fiscal year is appropriated to the~~
28 ~~subsequent fiscal year without further action by the Council. A report of the amounts~~
29 ~~and individual purchase orders will be reported to the Council by October 1.]~~

30 ~~§ 2-11-13 COUNCIL COMMITTEE OF THE WHOLE.~~

- 31 ~~—The City Council shall meet as a Committee of the Whole to hold public hearings~~
- 32 ~~for the following purposes:~~
- 33 ~~(A) Review and adopt five-year goals and one-year objectives.~~

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- 1 ~~—(B) Conduct program reviews of city operations or departments.~~
- 2 ~~—(C) Review the cleanup of the annual operating budget.~~
- 3 ~~—(D) Review the midyear report for the current fiscal year and the midyear budget~~
- 4 ~~appropriation resolution.~~
- 5 ~~—(E) Review all components of the Mayor's proposed annual operating budget.]~~
- 6 ~~§ 2-11-14 FISCAL YEAR.~~
- 7 ~~—The fiscal year of the city begins on July 1 of each calendar year and ends on~~
- 8 ~~June 30 of the following calendar year.]~~

9 § 2-11-~~[11]~~[15] BUDGET AMENDMENTS ~~[BY COUNCIL]~~ DURING FISCAL YEAR
10 ~~[OUTSIDE ADOPTION OF ANNUAL BUDGET].~~

11 [(A)] Upon its own initiative or upon a recommendation by the Mayor, the Council
12 may amend the budget during the fiscal year to which it applies. No amendment to
13 the budget shall be made without a public hearing prior to the meeting at which
14 action is taken on the proposed amendment. ~~[Amendments to the budget effect the~~
15 ~~pertinent fiscal year's Performance Plan, which effect shall be estimated by~~
16 ~~Administration staff and incorporated into the Plan.]~~ No amendment to the budget
17 shall result in total authorized expenditures that exceed resources to be available for
18 the fiscal year to which the budget is applicable.

19 (B) The Mayor shall propose expenditure adjustments or revenue enhancements
20 to the City's operating budget whenever it is determined, after the adoption of the
21 annual budget, that projected revenues are insufficient to cover appropriated
22 expenditures, or that additional revenues have become available. These proposals
23 shall be submitted to the Council through a Mid-year Cleanup or other appropriating
24 resolution.

25 (C) The Mid-year Cleanup report shall be introduced to the Council between
26 November and December accompanied by a midyear appropriation resolution for
27 programs projected to be overspent, where expenditure controls cannot bring
28 spending within the limits of administrative authority as defined by §§ 2-7-1-1 et seq.
29 of the Administrative Code. Midyear appropriation adjustments shall only be
30 proposed due to unexpected circumstances such as natural disasters, unforeseen
31 economic shifts, or other emergencies. Except as otherwise provided, budget
32 adjustments by the Mayor and Council shall be limited to the midyear resolution.

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1 § 2-11-~~[12]~~^[46] TRANSFER OF FUNDS AND EXPENDITURE AUTHORITY WITHIN
2 BUDGET.

3 (A)~~[(1)]~~ During the fiscal year, the Mayor is authorized to transfer funds or
4 change expenditure [appropriations] [authority] within and among line-item authority,
5 as established by the annual appropriation resolution and other approved
6 appropriations for operating purposes, if the transfer or change does not result in the
7 increase or decrease in that line-item expenditure authority in excess of the
8 cumulative amount of \$~~[500,000]~~^[400,000] or 5% of the line-item authority,
9 whichever is lower.

10 ~~[(2)]~~ LINE-ITEM AUTHORITY refers to the line in the budget appropriation
11 resolution approved by the Council. The lines of the budget appropriation resolution
12 shall include the title and cost of each program of the city's operating budget. The
13 transfer of funds or change in expenditure authority "among" line-item authority
14 refers to such transfers or changes between lines in the budget appropriation
15 resolution which contain dollar amounts. The transfer of funds or change in
16 expenditure authority "within" line-item authority shall be defined as transfers or
17 changes between budget activities within programs in instances where the budget of
18 an activity is \$500,000 or more. A decrease in line-item expenditure authority means
19 preventing resources appropriated by Council to a budget program or allocated to an
20 activity as specified above from being spent. RESERVED APPROPRIATIONS, and
21 other similar techniques, are reductions in expenditure authority.]

22 ~~[(B)]~~^[(3)] No actions are authorized which would result in exceeding the total
23 expenditures authorized in the operating budget for the city government as a whole.
24 Actions taken by the Mayor under ~~[this]~~ division (A) [of this section] shall be reported
25 in detail to the City Council within ten days of the approval of transfer or change by
26 the Mayor or ~~[their]~~ ^[his] designated representative. [The City Administration is
27 required to submit a quarterly report to the City Council on all transfers of funds
28 within the line-item expenditure authority.]

29 ~~[(C)]~~^[(B)] The transfer of funds or changes in expenditure authority in the
30 operation budget, other than those authorized by division (A) of this section, may be
31 made only by amendment of the budget by the City Council under § 2-11-~~[11]~~^[45].
32 No new program not already authorized in the budget shall be implemented by

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1 actions authorized under division (A) of this section, nor shall any existing program
2 authorized in the budget be terminated by such actions.

3 ~~[(C) The Mayor shall provide a written report on all reorganization plans with an
4 annual budgetary impact in excess of a cumulative amount of \$100,000 or 5% of the
5 line-item authority, whichever is lower. The report shall provide justification for the
6 reorganization which contains its rationale, financial and service benefits, the
7 method for determining these benefits, a work plan for the newly reorganized unit,
8 and an organization chart of the affected department or departments showing the
9 results of the proposed reorganization. The Mayor also shall specify the affected
10 positions and appropriations. Such report shall be provided prior to any necessary
11 approval by Council.]~~

12 § 2-11-~~[14]~~[18] FINANCIAL ~~[AND MANAGEMENT]~~ REPORTS.

13 (A) The Mayor shall submit [two] ~~[on a quarterly basis summary]~~ financial ~~[and~~
14 ~~management]~~ status reports of all operating funds to the City Council. [The first by
15 January 15 and the second by April 15.] These reports shall include:

- 16 (1) Current annual revenue estimates [by source] for each fund;
- 17 (2) Brief analysis [highlighting] ~~[explaining]~~ revenue trends [by source] for
18 each fund;
- 19 (3) Current expenditure levels and projections by program/line-item
20 through end of fiscal year.
- 21 (4) The City's operating fund-balance, to date, including a General Fund (110)
22 table. ~~—[A midyear programmatic review of each program and department and the
23 progress made year-to-date in achieving its goals and objectives.]~~

24 ~~(B) Reports shall be received by the Council on a timely basis according to the
25 following schedule:~~

- 26 ~~(1) The preliminary year-end report shall be received for introduction at the
27 first City Council meeting in October following the close of the fiscal year;~~
- 28 ~~(2) The final year-end report shall be received for introduction at the first City
29 Council meeting in December;~~
- 30 ~~(3) The midyear report shall be received for introduction at the first City
31 Council meeting in February. The midyear report shall be accompanied by a midyear
32 appropriation resolution for those programs that are projected to be overspent and
33 which the Mayor determines that expenditure controls cannot bring the programs~~

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1 ~~within the limits of administration expenditure authority as defined by §§ 2-7-1-1 et~~
2 ~~seq., the Administrative Code. Mid-year appropriation adjustments shall be proposed~~
3 ~~only when caused by unexpected circumstances such as a natural disaster,~~
4 ~~unforeseen shifts in the national economy, and other events that constitute an~~
5 ~~emergency. Except as otherwise provided, the Mayor and Council shall confine~~
6 ~~budget adjustments to the midyear resolution. The midyear report and midyear~~
7 ~~appropriation resolution shall be reviewed by the City Council at a minimum of one~~
8 ~~public hearing by a Committee of the Whole.]~~

9 ~~[§ 2-11-19 BUDGET MODIFICATIONS IN FISCAL YEAR OUTSIDE ADOPTION OF~~
10 ~~ANNUAL BUDGET.~~

11 ~~(A) The Mayor shall be responsible for identifying and proposing expenditure~~
12 ~~reductions or revenue enhancements to the operating budget of the city when it is~~
13 ~~determined, in the period between adoption of the annual operating budget [i.e., the~~
14 ~~fiscal year], that city revenues are not expected to equal city expenditures.~~

15 ~~(B) When the Mayor engages in planned mid-fiscal year reductions of the~~
16 ~~annual operating budget in excess of \$250,000 cumulative for the fiscal year, the~~
17 ~~Mayor shall cooperate with the Council staff so that it may monitor this budget~~
18 ~~process and prepare analyses and other information required by the City Council. A~~
19 ~~representative of the Council shall be allowed to participate in all meetings and have~~
20 ~~access to all information related to the formulation of this budget reduction program.~~

21 ~~(C) When the Mayor engages in a planned mid-fiscal year reduction of the~~
22 ~~annual operating budget in excess of \$250,000 cumulative in the fiscal year, this~~
23 ~~effort shall be consistent with Ordinance No. 51-1990. Any redirection or~~
24 ~~reclassification of appropriations into sequestered or reserved budget categories by~~
25 ~~the Mayor shall be considered a transfer of funds between budget line items. Such~~
26 ~~transfers shall be subject to the regulations contained in § 2-11-16.~~

27 ~~§ 2-11-20 [PROGRAM STRATEGIES.]~~

28 ~~A separate program strategy for motor coach and para-transit operators,~~
29 ~~mechanics, vehicle cleaners, transit operations personnel, and security officers~~
30 ~~salaries and benefits shall be created within the Transit Enterprise fund to be used to~~
31 ~~fund salaries and benefits for transit motor coach and para-transit operators. The~~
32 ~~program strategy shall be funded with general fund revenues and any fare revenues,~~
33 ~~and other sources as is applicable.]~~

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1 SECTION 2. COMPILATION. SECTION 1 of this Ordinance shall amend, be
2 incorporated in, and made part of the Revised Ordinances of Albuquerque, New
3 Mexico, 1994.

4 SECTION 3. SEVERABILITY. If any section, paragraph, sentence, clause, word
5 or phrase of this Ordinance is for any reason held to be invalid or unenforceable by
6 any court of competent jurisdiction, such decision shall not affect the validity of the
7 remaining provisions of this Ordinance. The Council hereby declares that it would
8 have passed this Ordinance and each section, paragraph, sentence, clause, word or
9 phrase thereof irrespective of any provision being declared unconstitutional or
10 otherwise invalid.

11 SECTION 4. EFFECTIVE DATE. This Ordinance shall take effect beginning
12 July 1 of Fiscal Year 2026 after publication by title and general summary.

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