



City of Albuquerque
MAYOR / CAO OFFICE

Tim Keller, Mayor

Interoffice Memorandum

April 3, 2025

To: Brook Bassan, President, City Council

From: Timothy M. Keller, Mayor



Subject: EC - Revenue & Expense Report for Second Quarter Fiscal Year 2025

Attached is the Second Quarter Revenue and Expense Report for Fiscal Year 2025. The report contains summary information for the various revenue sources for the General Fund and Other Funds. Also included is a table of year-to-date expenditure information along with projections of those expenditures for the remainder of the fiscal year. The departments with potential overages will be monitored closely.

If you have any questions please contact Lawrence L. Davis, Budget Officer at 768-3364.

Approved:

Approved as to Legal Form:

Samantha Sengel 4/14/25

Dr. Samantha Sengel
Chief Administrative Officer

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Lawrence L. Davis
Budget Officer

Cover Analysis

1. What is it?

Executive Communication (EC) – Second Quarter Revenue and Expense Report for FY/25.

2. What will this piece of legislation do?

The EC informs the City Council of current and projected revenue and expense status.

3. Why is the project needed?

Quarterly revenue and expense projections are required by Budget Ordinance Section 2-11-18 ROA 1994.

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

None.

5. Is there a revenue source associated with this contract? If so, what level of income is projected?

N/A

6. What will happen if the project is not approved?

N/A

7. Is this service already provided by another entity?

N/A

**Second Quarter Revenue Estimates
For General Fund**

General Fund Revenue Estimates

The General Fund section of this report provides FY/25 second quarter estimates, incorporating revenue data as of December 2024. The report also makes a comparison between the FY/24 audited actual and the FY/24 Q2 estimated actuals that were completed with the approved FY/25 budget. FY/24 GRT revenue finished below expectations due to a slowing economy and increasingly cautious consumers and businesses as the Federal Reserve worked to control inflation. Total FY/24 GRT finished \$4.1 million, or 0.7%, below the estimate and 1% above the approved budget. Second quarter GRT revenues for FY/25 are adjusted up by \$7.6 million, or about 1.3%, reflecting continued strength in the economy but also lingering inflation concerns. The expectations for total GRT at the Five-Year forecast are 3.2% over the FY/24 audited actual. Year-to-date GRT growth based on the State-shared 1.225% increment is 2.8%; however, this reflects some significant swings, both up and down, so far in this fiscal year.

The following sections provide detail on the FY/25 expectations. This includes a summary table showing the FY/25 second quarter estimate compared with the FY/25 approved budget. The outlook for FY/25 is described as positive, negative, mixed, or neutral. Also included are the three-year trend (2022 to 2025) and the percentage of total revenue for each revenue source.

Gross Receipts Tax.

Share of FY/24 General Fund Revenue: 70.8%, Three-year Trend: 4.2%, FY/25 Estimate: 3.2%, Outlook: Positive

The audited actual GRT revenues for FY/24 decreased \$4.1 million from the estimate and increased \$12.4 million over FY/23. The post COVID-19 recovery was effectively over in FY/23 as the City returned to historical levels of growth. Construction GRT in FY/23 slowed considerably as well, dropping from 22.3% in FY/23 to 3% in FY/24; however, construction inflation was contributing to the increase.

For FY/25, the outlook is positive, with projected GRT growth based on the State-shared 1.225% at 3.6% as of the Five-Year Forecast. However, year-to-date revenues are 2.8%, slightly below the expectation; however, there are anomalies in the revenues. The August 2024 distribution included a \$1.3 million food hold harmless lump sum due to an amended tax return. Then the November 2024 distribution declined 8.8% from the previous year because of a more than \$5 million lump sum distribution in the same month of 2023 for the same reason. Finally, the December 2024 distribution was impacted by strong hold harmless gross receipts, for both food and medical, for which to date there has not been explanation. This December hold harmless bump served to mask poor overall performance in nearly all business sectors. Consequently, given the instability of FY/25 year-to-date revenues, this revenue category could be adjusted again as the City considers the proposed FY/26 budget.

Outlook

The near-term outlook is positive, but guarded, given the recent instability in growth. GRT revenues will be monitored closely through the third quarter and will be adjusted

accordingly if revenues show significant slowing earlier than expected. While consumer spending and employment have slowed somewhat, the overall economy maintains strength.

Risks

The risks to the current projections remain, although fears of an outright recession are not present in the baseline scenario. Consumer spending and business investment are both expected to increase slightly in CY/25; however, policy decisions of the new federal administration have introduced a considerable amount of uncertainty, both domestically and internationally.

Property Tax.

Share of FY/24 General Fund Revenue: 13.1%, Three-year Trend: 4.9%, FY/25 Estimate: 4%, Outlook: Positive

FY/24 audited actual revenues grew \$5.8 million, or 5.8%, over the previous year due to ongoing efforts at the Bernalillo County Assessor to establish current and correct valuations, inflation, and other increases to values.

Outlook

In tax year 2024, the Bernalillo County Assessor reported that taxable values for residential and non-residential properties increased 5.53% and 5.72%, respectively. Total taxable values increased 5.58%. However, yield control is having an impact in FY/25 revenues. Conversations with the County indicate that City property tax revenues are expected to grow about 4%, which is reflected in the current FY/25 Q2 estimate.

As of this report, legislation is still pending at the NM State Legislature as legislators consider enactment legislation for two constitutional amendments that sought to expand property tax exemptions for veterans. Preliminary State analysis indicates that if local governments have sufficient unused mill taxing authority, then the cost to local governments could be offset by raising the effective tax mill which would shift the tax burden to non-veteran home owners.

Franchise Taxes.

Share of FY/24 General Fund Revenue: 4%, Three-year Trend: -1.8%, FY/24 Estimate: 2.1%, Outlook: Positive

FY/24 franchise tax revenues were \$1.8 million, or 5.4% below the estimate, largely due to the gas and electric franchises. The gas franchise was \$1.5 million, or about 25.4% below the estimate for FY/24. In FY/24, natural gas prices declined considerably and the U.S. experienced higher than average temperatures through the winter. In its 2023 rate case, the company cited a \$49 million revenue deficiency among its rationale for seeking higher rates. Consequently, effective October 1, 2024 the average monthly residential bill is expected to increase about 7.1%, depending on price fluctuations.

For FY/24, electric franchise revenues were 7.6%, or about \$1.2 million below the estimate. According to its 2023 earnings report, PNM earnings decreased in 2023 primarily due to \$242 million in regulatory disallowances and restructuring costs. This was despite hotter summer temperatures that tend to drive consumer demand up.

For FY/25, total franchise revenues are expected to increase 2.1% over FY/24, with the largest increase in the Water Authority franchise at 4%. In June of 2024, the Water Authority's governing board approved a budget that included a 12% hike in water and sewer rates for FY/25, noting the costs of providing water and sewer service have risen significantly. This is expected to increase the average residential bill about \$6 per month. Due to ongoing conservation efforts and other variables, it is difficult to accurately estimate these revenues. The other franchises are estimated at modest growth, with the exception of the telephone and telecom franchises which typically show flat to modestly negative growth.

Other Intergovernmental Assistance.

Share of FY/24 General Fund Revenue: 0.5%, Three-year Trend: -3.3%, FY/24 Estimate: -5.2%, Outlook: Negative

Other intergovernmental assistance includes State and County shared revenues (excluding GRT), as well as State-shared motor vehicle license revenues and a small amount of municipal road gas tax. Revenue for FY/24 was \$60 thousand, or 1.4%, below the estimate, with decreases in State shared motor vehicle licenses and gas tax revenue. With virtually flat population growth, relatively stable gas prices and increasing numbers of fuel-efficient cars, State-shared gas tax revenue has been stubbornly slow growing.

For FY/25, the forecast is for continued moderate declines of about 5.2%,

Permits.

Share of FY/24 General Fund Revenue: 1.7%, Three-year Trend: 3.3%, FY/25 Estimate: 11.7%: Outlook: Positive
Largest source of revenues are building permits and inspection fees, business registration and barricading permits

Building Permits and Inspections.

In FY/24, building permits were 13.3%, or about \$1.3 million thousand below the estimate. This was 8.1% below FY/23.

For FY/25, the revenue is estimated at \$10.3 million. This is, 17.2% over FY/24 actuals, but about \$2.1 million below the budget, largely due to the delayed implementation of department IT software. The City will now only generate about half of the budgeted revenue impacts from increased fees, or about \$1.25 million.

Other Permits.

Included in this category are revenues from permits and licenses for barricading and excavation, restaurant inspections, animal control, liquor establishments, business registrations, use of City right of way, and other miscellaneous fees. FY/24 finished \$19 thousand, or about 0.4% over the estimate. For FY/25, growth is estimated at 2%. The FY/25 amount is reduced \$4 million from the original budget due in part to lower expectations; however, \$1.5 million of the reduction is because fee increases passed in the FY/25 budget were subsequently disapproved by Council in the enabling ordinance O-24-60. Remaining modest growth reflects modest population and business demand.

Charges for Services.

Share of FY/24 revenue: 3.6%, Three-year trend: -0.7%, FY/25 Estimate: 0.2% Outlook: Neutral

Charges for services include fees charged for entry into City venues and services provided to citizens. For FY/24, service charges were \$1.5 million, or about 5.4% over the estimate and 0.9% over FY/23. Revenues in this category typically increase with population and business growth, unless major changes are taking place, such as changes to fee structures or new or upgraded City venues.

For FY/25, charges for service expectations are essentially held flat with FY/24 due to expected moderation in consumer and business spending.

Miscellaneous Revenues

Share of FY/24 General Fund Revenue: 2.1%, Three-year Trend: 3.9%, FY/25 Estimate: -44.4%, Outlook: Negative

Fines and Forfeitures.

Fines are predominantly air quality penalties and in FY/24, these revenues decreased \$9 thousand from the previous year. For FY/25, the estimate is for \$99 thousand, a conservative estimate as these revenues are difficult to predict and can vary significantly depending on what types of compliance issues the City might encounter.

Interest Earnings.

Interest earnings for FY/24 ended \$2 million, or 111%, higher than FY/23 due to high fund balances and interest rates. However, the estimate for FY/25 is more conservative on the assumption that both fund balances and interest rates may fall in the coming months. The estimate for FY/25 is reduced to be closer to historical averages at \$1.9 million. This estimate will be reevaluated as more year-to-date information becomes available.

Other Miscellaneous Revenues.

Revenues in FY/24 were \$6.1 million, or 93% above the estimate. The majority of the additional revenue was the result of two accounting adjustments that took place at the end of the year. The first was a \$2.3 million U.S. federal grant that was required to be recognized in the General Fund for FY/24. The second was for \$1.7 million in bond and lease proceeds required to be recognized. Both of these revenues are expected to be non-recurring. Consequently, revenues for FY/25 are decreased by 43.6%.

Intra-Governmental Revenues

Share of FY/23 General Fund Revenue: 4%, Three-year Trend: 16.5%, FY/25 Estimate: 62.1%, Outlook: Positive

Payments-In-Lieu-Of-Taxes (PILOT).

Revenues were \$66 thousand above the estimate for FY/24. The FY/25 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/26 proposed budget.

Indirect Overhead.

Indirect overhead (IDOH) for FY/24 finished \$2.6 million below the budget, which is about 3.2% below FY/23. The FY/25 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/26 proposed budget.

Internal Service.

Internal service charges were over FY/24 by \$50 thousand, or about 53.1%. The FY/25 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/26 proposed budget.

Interfund Transfers.

In FY/24, revenues finished \$344 thousand below the estimate and \$1.1 million below the FY/23. The FY/25 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/26 proposed budget.

CIP-Funded Positions.

Revenue for FY/24 CIP funded positions finished \$68 thousand below FY/23, and about \$1.1 million below the estimate. These revenues are highly dependent on planned construction that is able to move forward as expected. The FY/25 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/26 proposed budget.

General Fund Revenues in Second Quarter FY/25
(In Thousands of Dollars)

	FY24	FY24	FY24	FY/24	FY25	FY25	FY25*	FY25	FY/24
	Approved Budget	Second Quarter Estimated Actual	Audited Actual	Actual Minus Q2 Est Actual	Approved Budget	Second Quarter	Q2- Approved Budget	Outlook	Revenue Share
Gross Receipts Tax	111,914	115,834	115,746	-87	116,901	119,278	2,377	Positive	14.6%
GRT-Pen And Int	1,441	1,588	2,178	591	1,651	2,053	402	Positive	0.3%
GRT-InfraStructure	13,912	14,343	14,340	-3	14,494	14,777	283	Positive	1.8%
GRT-Public Safety	57,194	58,184	57,873	-310	58,967	59,919	952	Positive	7.3%
GRT - Hold Harmless .375%	80,348	82,994	80,988	-2,006	84,829	84,758	-71	Positive	10.2%
State-GRT 1.00%	226,248	229,752	228,188	-1,564	233,009	236,507	3,498	Positive	28.7%
State-GRT .225%	50,914	51,703	51,351	-352	52,436	53,224	787	Positive	6.5%
GRT-State-P&I	1,304	1,437	1,901	464	1,435	1,792	357	Positive	0.2%
CMP	10,179	9,297	8,340	-957	9,484	8,506	-978	Positive	1.0%
ITG	96	76	64	-12	76	65	-11	Positive	0.0%
Cannabis	3,491	1,827	1,917	90	0	0	0	Positive	0.2%
Total GRT	557,041	567,035	562,887	-4,148	573,282	580,879	7,597	Positive	70.8%
Property Tax	99,941	104,904	104,259	-645	109,100	108,429	-671	Negative	13.1%
Franchise Tax-Telephone	1,001	754	771	16	751	767	16	Neutral	0.1%
Franchise Tax-Electric	16,056	15,197	14,043	-1,154	15,638	14,253	-1,385	Negative	1.8%
Franchise Tax-Gas	6,498	6,079	4,536	-1,543	6,383	4,672	-1,711	Negative	0.6%
Franchise Tax-Cable TV ABQ	4,175	3,667	3,567	-100	3,678	3,567	-111	Negative	0.4%
Franchise Tax - Water Auth	9,201	7,530	8,498	968	7,756	8,838	1,082	Positive	1.1%
Franchise Tax-Telecom	468	472	455	-17	471	454	-17	Negative	0.1%
Total Franchise	37,399	33,700	31,870	-1,831	34,677	32,551	-2,126	Negative	4.0%
Other Intergovernmental Assistance	4,786	4,376	4,316	-60	4,826	4,090	-737	Negative	0.5%
Building Permit Revenue	9,008	10,120	8,777	-1,343	12,415	10,290	-2,125	Negative	1.1%
Permit Revenue	4,397	5,009	5,028	19	9,175	5,129	-4,046	Negative	0.6%
ALL PERMITS	13,405	15,129	13,805	-1,325	21,590	15,419	-6,171	Negative	1.7%
Service Charges	28,589	27,084	28,548	1,464	28,597	28,597	0	Neutral	3.6%
ALL MISC	6,497	8,550	16,663	8,112	8,464	9,263	799	Negative	2.1%
Fines & Penalties	92	12	99	87	95	99	4	Neutral	0.0%
Earnings on Investments	919	1,891	3,807	1,916	1,964	1,964	0	Neutral	0.5%
Miscellaneous	5,486	6,647	12,756	6,109	6,405	7,200	795	Positive	1.6%
ALL INTRA-GOVT REV	40,384	36,129	32,171	-3,958	52,156	52,156	0	Neutral	4.0%
Transfers From Other Funds	2,840	3,197	2,854	-344	5,348	5,348	0	Neutral	0.4%
Payments In Lieu of Taxes	2,422	2,441	2,507	66	2,510	2,510	0	Neutral	0.3%
IDOH	24,438	21,089	18,455	-2,635	30,313	30,313	0	Neutral	2.3%
Services Charges-Internal	161	94	144	50	155	155	0	Neutral	0.0%
Transfers For CIP Positions	10,524	9,307	8,213	-1,095	13,829	13,829	0	Neutral	1.0%
TOTAL REVENUE	788,041	796,908	794,517	-2,391	832,693	831,384	-1,309	Negative	100.0%
NON-RECURRING	3,738	4,112	4,112	0	4,205	4,207	2	Neutral	0.5%
RECURRING REVENUE	784,303	792,795	790,405	-2,390	828,488	827,177	-1,311	Negative	99.5%

*Slight declines in selected GRT line items reflect minor adjustments based on FY/24 actual revenue. These were not deemed substantial enough to be designated with a "negative" outlook.

City of Albuquerque
Office of Management and Budget
Other Funds Revenue Projection
2nd Quarter
(\$000's)

	FY24 Actuals	FY25 Original Budget	FY25 Revised Budget	FY25 Q2 Estimate	Q2 Estimate - Revised Budget
202 - Marijuana Equity and Community Reinvestment Fund					
444016 - Penalties/Late Chgs	45	0	0	17	17
461001 - Investment Interest	25	0	0	36	36
461012 - Invest.-Unrealized (Gain) Loss	(3)	0	0	17	17
412014 - State - Cannabis Tax	2,408	4,020	4,020	3,830	(190)
202 - Marijuana Equity and Community Reinvestment Fund Total	2,475	4,020	4,020	3,900	(120)
210 - Fire Fund					
433201 - Grants - NM Fire Marshal	3,346	3,320	3,320	3,348	28
446112 - Chgs And Reimbursement	10	0	0	0	0
461001 - Investment Interest	177	5	5	139	134
461012 - Invest.-Unrealized (Gain) Loss	49	0	0	0	0
461201 - Rental Of City Property	4	0	0	0	0
461402 - Public surplus sales (non-tax)	2	0	0	0	0
210 - Fire Fund Total	3,587	3,325	3,325	3,487	162
220 - Lodgers Tax Fund					
411201 - Lodgers Tax	19,165	17,869	17,869	19,501	1,632
461001 - Investment Interest	80	1	1	52	51
461012 - Invest.-Unrealized (Gain) Loss	50	0	0	48	48
220 - Lodgers Tax Fund Total	19,295	17,870	17,870	19,601	1,731
221 - Hospitality Tax Fund					
411203 - Hospitality Fee	3,844	3,573	3,573	3,900	327
461001 - Investment Interest	38	1	1	20	19
461012 - Invest.-Unrealized (Gain) Loss	17	0	0	18	18
221 - Hospitality Tax Fund Total	3,900	3,574	3,574	3,938	364
242 - Air Quality Fund					
421420 - Author Inspec Station Fee	25	25	25	26	1
421421 - Certified Emiss Insp Fees	6	7	7	8	1
421423 - Certified Paper Sales	1,220	1,216	1,216	1,298	82
421424 - Operating Permits Title V	838	824	824	915	91
421425 - Dust Permits	393	545	545	545	0
421426 - Air Quality Permit Fees	1,168	1,209	1,209	918	(291)
421427 - Asbestos Notification	26	21	21	42	21
421431 - Air Quality Notifications Fees	193	217	217	174	(43)
444016 - Penalties/Late Chgs	6	0	0	0	0
461001 - Investment Interest	163	0	0	78	78
461012 - Invest.-Unrealized (Gain) Loss	74	0	0	0	0
461402 - Public surplus sales (non-tax)	0	0	0	7	7
242 - Air Quality Fund Total	4,113	4,064	4,064	4,011	(53)
250 - Senior Services Provider Fund					
441020 - Charges for DSA AAA Services	9,392	8,748	8,748	8,748	0

City of Albuquerque
Office of Management and Budget
Other Funds Revenue Projection
2nd Quarter
(\$000's)

	FY24 Actuals	FY25 Original Budget	FY25 Revised Budget	FY25 Q2 Estimate	Q2 Estimate - Revised Budget
441021 - Charges for DSA CDBG Services	114	119	119	119	0
461001 - Investment Interest	(6)	0	0	0	0
461012 - Invest.-Unrealized (Gain) Loss	(4)	0	0	0	0
461601 - Contributions And Donations	98	92	92	92	0
469099 - Other Misc Revenue-Nontax	0	7	7	7	0
250 - Senior Services Provider Fund Total	9,594	8,966	8,966	8,966	0
282 - Gas Tax Road Fund					
412003 - State-Gasoline Tax	3,889	4,200	4,200	4,200	0
461001 - Investment Interest	(43)	0	0	0	0
461012 - Invest.-Unrealized (Gain) Loss	(1)	0	0	0	0
491110 - Transfers In - Fund 110	2,348	1,000	1,000	1,000	0
497341 - CIP Transfers In - Fund 341	1	0	0	0	0
282 - Gas Tax Road Fund Total	6,194	5,200	5,200	5,200	0
289 - Automated Speed Enforcement Fund					
421283 - Code Enforce Civil Complia fee	5,424	0	0	0	0
446112 - Chgs And Reimbursement	2	0	0	1	1
453004 - Photo Enforcement	0	3,800	3,800	3,800	0
461001 - Investment Interest	87	0	0	73	73
461012 - Invest.-Unrealized (Gain) Loss	31	0	0	0	0
469002 - Cash Overage And Shortage	0	0	0	0	0
289 - Automated Speed Enforcement Fund Total	5,543	3,800	3,800	3,874	74
290 - City/County Bldg Ops Fund					
461001 - Investment Interest	38	0	0	12	12
461012 - Invest.-Unrealized (Gain) Loss	3	0	0	11	11
461201 - Rental Of City Property	333	313	313	313	0
290 - City/County Bldg Ops Fund Total	373	313	313	336	23
611 - Aviation Operating Fund					
4702 - Air Cargo	2,839	3,173	3,173	3,189	16
4701 - Airfield	10,019	11,698	11,698	11,698	0
4706 - Airline Rents	10,294	11,516	11,516	11,533	17
4711 - Airport Parking	16,048	16,660	16,660	16,660	0
4708 - AV-Miscellaneous	374	552	552	552	0
4714 - Car Rental	6,891	7,372	7,372	7,725	353
4410 - Charges For Services	0	0	0	0	0
4705 - Concessions	17,750	13,641	13,641	13,641	0
4703 - GA-ABQ	2,815	2,842	2,842	2,842	0
4704 - GA-DEII	434	402	402	402	0
4610 - Interest earnings	3,637	800	800	2,172	1,372
4700 - Leased Properties	2,553	2,369	2,369	2,369	0
4690 - Other Miscellaneous	172	200	200	200	0
4709 - PFC	940	0	0	(907)	(907)

City of Albuquerque
Office of Management and Budget
Other Funds Revenue Projection
2nd Quarter
(\$000's)

	FY24 Actuals	FY25 Original Budget	FY25 Revised Budget	FY25 Q2 Estimate	Q2 Estimate - Revised Budget
4614 - Property sales and recovery	80	0	0	4	4
4713 - Security Services	955	995	995	995	0
4710 - Tenant Fees	100	105	105	105	0
4712 - U.S. Govt Agencies	261	296	296	296	0
611 - Aviation Operating Fund Total	76,161	72,622	72,622	73,477	854
641 - Parking Facilities Operating Fund					
4410 - Charges For Services	18	4	4	12	8
4520 - Fines and Penalties	990	1,200	1,200	1,200	0
4610 - Interest earnings	98	4	4	4	0
4910 - Inter-Fund Transfers	388	200	200	200	0
4741 - Leased Property	7	0	0	6	6
4747 - Misc parking	38	0	0	13	13
4690 - Other Miscellaneous	0	110	110	110	0
4742 - Parking Meters	1,254	973	973	983	10
4743 - Parking Operations	3,199	3,144	3,144	4,614	1,470
4214 - Permit Revenue	36	15	15	35	20
4614 - Property sales and recovery	29	0	0	0	0
641 - Parking Facilities Operating Fund Total	6,057	5,650	5,650	7,178	1,528
651 - Refuse Disposal Operating Fund					
4764 - Commercial Collections	37,692	36,837	36,837	39,976	3,139
4610 - Interest earnings	728	300	300	626	326
4910 - Inter-Fund Transfers	1,324	1,324	1,324	1,324	0
4945 - Internal Svcs - Fleet	6	0	0	3	3
4762 - Landfill Revenue	4,875	4,357	4,357	5,408	1,051
4690 - Other Miscellaneous	263	0	0	95	95
4614 - Property sales and recovery	204	0	0	33	33
4765 - Recycling	2,621	2,586	2,586	2,656	70
4763 - Residential Collections	41,402	41,280	41,280	41,630	350
4330 - Shared/Contributions local Ope	150	274	274	274	0
4792 - Stadium lease	60	5	5	5	0
4766 - SW Fuel Surcharge	1,464	0	0	18	18
4769 - SW-Miscellaneous	714	500	500	1,005	505
651 - Refuse Disposal Operating Fund Total	91,503	87,463	87,463	93,053	5,590
661 - Transit Operating Fund					
4410 - Charges For Services	0	0	0	0	0
4616 - Contributions	43	0	0	0	0
4610 - Interest earnings	370	0	0	687	687
4910 - Inter-Fund Transfers	53,247	52,626	52,626	52,626	0
4690 - Other Miscellaneous	1	0	0	0	0
4614 - Property sales and recovery	398	0	0	111	111
4330 - Shared/Contributions local Ope	7,595	8,100	8,100	8,115	15
4777 - Transit- Non-Transportation	45	0	0	11	11

City of Albuquerque
Office of Management and Budget
Other Funds Revenue Projection
2nd Quarter
(\$000's)

	FY24 Actuals	FY25 Original Budget	FY25 Revised Budget	FY25 Q2 Estimate	Q2 Estimate - Revised Budget
4776 - Transit-Advertising	566	200	200	320	120
661 - Transit Operating Fund Total	62,266	60,926	60,926	61,870	944
691 - Sports Stadium Operating Fund					
461001 - Investment Interest	28	0	0	13	13
461012 - Invest.-Unrealized (Gain) Loss	27	0	0	16	16
461201 - Rental Of City Property	674	0	0	0	0
479201 - Lease Revenues	184	733	733	1,000	267
479202 - Surcharge Revenues	1,989	1,400	1,400	1,400	0
461004 - Interest Income - Leases	36	0	0	0	0
691 - Sports Stadium Operating Fund Total	2,938	2,133	2,133	2,429	296
705 - Risk Management Fund					
445117 - MRCOG Charges	2	5	5	14	9
461001 - Investment Interest	4,523	500	500	2,986	2,486
461012 - Invest.-Unrealized (Gain) Loss	1,589	0	0	1,086	1,086
461710 - Insurance Reimburse from Risk	2	0	0	2	2
494105 - Workers Compensation	15,337	16,799	16,799	16,799	0
494107 - Tort And Other Insurance	31,222	31,786	31,786	31,786	0
494109 - Unemployment Comp	951	1,138	1,138	1,138	0
494115 - Five Year Recovery Plan	3,890	1,752	1,752	1,752	0
705 - Risk Management Fund Total	57,517	51,979	51,979	55,563	3,583
710 - Group Self Insurance Fund					
461001 - Investment Interest	316	25	25	135	110
461012 - Invest.-Unrealized (Gain) Loss	96	0	0	167	167
469099 - Other Misc Revenue-Nontax	0	25	25	0	(25)
494206 - Group Ins Premium - Employer	337	606	606	606	0
494207 - Group Ins Premium - Employees	13,493	15,156	15,156	15,156	0
494209 - Medical Employer Premiums	56,297	60,624	60,624	60,624	0
494212 - Entity Premiums	18,224	18,945	18,945	19,551	606
494213 - Rx Rebates	7,210	6,722	6,722	6,722	0
710 - Group Self Insurance Fund Total	95,975	102,103	102,103	102,960	858
725 - Fleet Management Fund					
445117 - MRCOG Charges	32	3	3	20	17
445119 - Mid Rio Grande Conserv Charges	84	448	448	0	(448)
445120 - Puerto Del Sol golf course	(1)	9	9	0	(9)
445122 - Arroyo Del Oso golf course	26	30	30	20	(10)
445123 - Los Altos golf course	8	23	23	19	(3)
445124 - New Mexico Bio Park Society	0	1	1	1	0
461001 - Investment Interest	163	15	15	140	125
461012 - Invest.-Unrealized (Gain) Loss	61	0	0	0	0
461402 - Public surplus sales (non-tax)	478	5	5	22	17
461412 - Collections-City Prpty Damage	11	0	0	0	0

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	FY24 Actuals	FY25 Original Budget	FY25 Revised Budget	FY25 Q2 Estimate	Q2 Estimate - Revised Budget
461452 - Online Auction Sales - taxable	22	0	0	0	0
494011 - Fleet Pool Chgs	41	60	60	30	(30)
494031 - Vehicle Maintenance Chgs	4,543	4,000	4,000	3,930	(70)
494032 - Vehicle OS Maint charges	4,364	3,500	3,500	3,374	(126)
494041 - Fuels And Lubricant Chgs	6,147	6,364	6,364	6,494	130
494056 - Whse Auction Service Chgs	144	100	100	100	0
725 - Fleet Management Fund Total	16,125	14,557	14,557	14,149	(408)
735 - Employee Insurance Fund					
433901 - Gr Ins Premium-Other Loc Govts	48	46	46	46	0
441011 - Admin Fees - Misc	24	30	30	30	0
461001 - Investment Interest	61	40	40	31	(9)
461012 - Invest.-Unrealized (Gain) Loss	22	0	0	17	17
461402 - Public surplus sales (non-tax)	0	0	0	0	0
469099 - Other Misc Revenue-Nontax	0	5	5	5	0
494201 - Insurance Admin Fee Revenue	859	1,197	1,197	1,197	0
494202 - Dntl Prem-Employee Contrb	770	855	855	855	0
494203 - Basic Llife Ins. Emplr	800	1,000	1,000	1,057	57
494204 - Vision Ins Prem-Employee	100	131	131	131	0
494210 - Dental Employer Premiums	3,351	3,419	3,419	3,419	0
494211 - Vision Employer Premiums	438	522	522	522	0
735 - Employee Insurance Fund Total	6,474	7,245	7,245	7,310	65
745 - Communications Fund					
411404 - Franchise Tax-Cable TV ABQ	215	178	178	178	0
461001 - Investment Interest	12	20	20	11	(9)
461012 - Invest.-Unrealized (Gain) Loss	14	0	0	10	10
469099 - Other Misc Revenue-Nontax	0	56	56	0	(56)
494061 - Radio Maintenance Chgs	727	1,534	1,534	1,534	0
494111 - Telephone-Admin Chgs	6,919	7,006	7,006	7,006	0
494112 - Network Charges-Revenue	1,564	3,794	3,794	3,794	0
745 - Communications Fund Total	9,451	12,589	12,589	12,534	(55)

Other Operating Funds Revenue

The following section contains information on operating funds other than the General Fund using data available through December 2024. The table that follows the narrative sections shows revenue by fund and by account for FY/24 Audited Actual, FY/25 Original Budget, FY/25 Revised Budget, and FY/25 Q2 Estimate.

Marijuana Equity and Community Fund 202

The primary source of revenue in this fund is the allocation of excise tax from recreational marijuana sales from the State of New Mexico (State) Tax and Revenue Department. The FY/25 budgeted amount is \$4 million and is currently estimated at \$3.9 million.

Fire Fund 210

The primary source of revenue in this fund is the allocation from the State Fire Marshal's Office. The FY/25 budgeted amount is \$3.3 million. To date, the first distribution of \$1.8 million has been received by the city. The State Fire Marshal's Office no longer distributes the entire amount at the beginning of the fiscal year, but instead will distribute the funds on a semi-annual basis for FY/25.

Lodgers' Tax Fund 220

The FY/25 budget is \$17.9 million in total resources. There is no transfer in from the General Fund in FY/25. Revenue for FY/24 was \$19.1 million. Revenue is expected to be over the budget for FY/25 since growth continues to be generally strong. Interest earnings are projected at actual current revenue.

Hospitality Fee Fund 221

Hospitality fees are 1/5th of Lodgers' Tax. FY/25 projected revenues are expected to meet budget. FY/24 revenue was \$3.9 million.

Air Quality Fund 242

The FY/25 budgeted amount is \$4.1 million. Revenues in this fund tend to run in cycles throughout the year, with some months higher than others due to certain conditions. Air quality permit fees and air quality notification fees combined are \$334 thousand less than the budgeted amount. The reduction in revenue is primarily due to increased collection efforts for past due fees in FY/24 that will not be realized in FY/25.

Senior Services Provider Grant Fund 250

Budgeted revenues for FY/25 are \$9 million. To date, the revenues are projected to be \$9 million. The Fund does not include a transfer in from the General Fund for FY/25.

Gasoline Tax Fund 282

FY/25 revenues for the Gasoline Tax Fund from the State of NM are budgeted at \$4.2 million. The remaining revenue in the fund is a transfer in from the General Fund of \$1 million. The gasoline tax is an excise tax imposed on distributors of gasoline for the privilege of receiving gasoline in New Mexico.

Automated Speed Enforcement Fund 289

FY/25 revenues for the Automated Speed Enforcement Fund are budgeted at \$3.8 million. Revenues are projected to be at \$3.8 million by year end. The fund was established by R-22-26, R-2022-031 and sources of revenue are generated from the assessment of fines from speed enforcement systems.

City/County Building Fund 290

FY/25 estimated revenues for the City/County Building Fund are at \$336 thousand. Sources of revenue for this fund are derived from the rent of the Law Enforcement Center to the County of Bernalillo.

Aviation Operating Fund 611

FY/25 revenues for the Aviation Operating Fund are budgeted at \$72.6 million and are currently projected at \$73.4 million as a result of increased revenue from car rental and interest earnings.

Parking Fund 641

FY/25 revenues for the Parking Fund are budgeted at \$5.7 million for FY/25. It is now expected that revenues will be slightly higher than the budgeted amount at \$7.2 million. The additional revenue is derived from fines, penalties, and parking operations.

Refuse Disposal Operating Fund 651

FY/25 revenues for the Refuse Disposal Operating Fund are budgeted at \$87.5 million. Revenues are projected to come in \$3.2 million higher than the FY/25 budgeted amount of \$90.7 million. Residential and Commercial revenues are estimated to slightly increase from FY/24. Solid Waste continues to receive reimbursement through a cooperative agreement with the NM State Highway and Transportation Department for highway clean up within the city limits which is projected at \$500 thousand.

Transit Operating Fund 661

Transit FY/25 estimated revenues are budgeted at \$60.9 million. The transfer from General Fund is projected at \$30.1 million, along with the transfer from the transportation tax of \$22.5 million. Due to the 'free fare' program, no enterprise fares are budgeted in

FY/25. Advertising and other categories are projected to be more than the estimated revenue levels by approximately \$250 thousand.

Sports Stadium Operating Fund 691

Revenues for the Sports Stadium Fund are budgeted at \$2.1 million for FY/25. Revenue sources for the Stadium Fund are mainly from lease revenues and surcharge revenues. FY/25 projected revenues are expected to be \$2.4 million.

Risk Management Fund 705

Revenues for the Risk Management Fund are budgeted at \$52 million for FY/25 and are projected to meet budget net of investment revenues.

Group Self-Insurance Fund 710

FY/25 budgeted revenues for this fund are \$102.1 million and are projected to be \$102.9 million. The estimated collection of entity premiums is anticipated to be \$606 thousand higher than budgeted and investment earnings are expected to be \$277 thousand higher than budgeted.

Fleet Management Fund 725

Revenues for fleet are budgeted at \$14.6 million for FY/25 and are projected to come in \$408 thousand lower than budget.

Employee Insurance Fund 735

Revenues in the Employee Insurance Fund are budgeted at \$7.2 million for FY/25 and are projected to meet the budget.

Communications Management Fund 745

Revenues for the Communications Management Fund are anticipated to be at the budgeted level of \$12.5 million. Fifty-six thousand in non-recurring, miscellaneous revenue will not be collected. The department's FY/25 appropriation and projected spending are less than the projected revenue.

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
202 - Marijuana Equity and Community Reinvestment Fund					
2500047-FA-Marijuana Equity & Comm Reinvest	0	4,141	39	4,141	0
202 - Marijuana Equity and Community Reinvestment Fund Total	0	4,141	39	4,141	0
210 - Fire Fund					
2700001-FD-State Fire Fund	3,041	3,041	522	8,511	(5,470)
2700010-FD-Transfer to D/S Fund 410	279	279	140	279	0
210 - Fire Fund Total	3,320	3,320	662	8,790	(5,470)
220 - Lodgers Tax Fund					
2500009-FA-Lodgers Promotion 220	8,516	9,297	5,003	10,094	(797)
2500010-FA-Trsf Sales Tax DS Fd-F220	8,873	10,350	4,437	10,350	0
2500011-FA-Trsf to Gen Fund	513	513	257	513	0
220 - Lodgers Tax Fund Total	17,902	20,160	9,696	20,957	(797)
221 - Hospitality Tax Fund					
2500012-FA-Lodgers Promo 221	1,826	2,362	1,070	2,537	(175)
2500013-FA-Trsf Sales Tax DS Fd-F221	1,137	1,137	569	1,137	0
2500014-FA-Trsf to CIP Fund	689	1,171	345	1,346	(175)
221 - Hospitality Tax Fund Total	3,652	4,670	1,983	5,020	(350)
242 - Air Quality Fund					
5600006-EH-Operating Permits	2,811	2,811	1,070	2,619	192
5600007-EH-Vehicle PollutionManagement	1,404	1,404	568	1,215	189
5600008-EH-Air-Trsf to General Fund	380	380	190	380	0
242 - Air Quality Fund Total	4,595	4,595	1,828	4,214	381

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
250 - Senior Services Provider Fund					
3200011-SA-Senior Services Provider	7,968	7,968	4,549	7,886	82
3200012-SA-CDBG Services	119	119	98	195	(76)
3200013-SA-Custodial Activities Prog	0	0	4	6	(6)
3200015-SA-Trsf to General Fund	814	814	407	814	0
250 - Senior Services Provider Fund Total	8,901	8,901	5,058	8,901	0
282 - Gas Tax Road Fund					
2400025-MD-Street Svcs-F282	6,862	5,100	3,619	4,938	162
2400026-MD-Trsf to Gen Fund	248	248	124	248	0
282 - Gas Tax Road Fund Total	7,110	5,348	3,743	5,186	162
289 - Automated Speed Enforcement Fund					
2400037-MD-Speed Enforcement Program	2,505	2,505	1,133	3,709	(1,204)
289 - Automated Speed Enforcement Fund Total	2,505	2,505	1,133	3,709	(1,204)
290 - City/County Bldg Ops Fund					
2200007-GS-Law Enforcement Center	589	589	325	589	0
2200008-GS-C/C Trsf to General Fund	20	20	10	20	0
290 - City/County Bldg Ops Fund Total	609	609	335	609	0
611 - Aviation Operating Fund					
1100001-AV-Mgt and Prof Support	8,579	8,579	4,059	6,767	1,812
1100002-AV-Trsf Cap and Deferred Maint	31,000	31,000	15,500	31,000	0
1100004-AV-Trsf to General Fund	6,219	6,219	3,110	6,219	0

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
1100006-AV-Ops, Maint and Security	32,596	32,596	13,549	26,393	6,203
1100008-AV-Public Safety	7,323	7,323	3,309	6,152	1,171
611 - Aviation Operating Fund Total	85,717	85,717	39,527	76,531	9,186
641 - Parking Facilities Operating Fund					
2400027-MD-Parking Program	5,094	5,094	2,805	6,155	(1,061)
2400028-MD-Parking Trsf to Gen Fund	628	628	314	628	0
641 - Parking Facilities Operating Fund Total	5,722	5,722	3,119	6,783	(1,061)
651 - Refuse Disposal Operating Fund					
5400001-SW-Collections	26,303	26,303	14,912	28,543	(2,240)
5400002-SW-Disposal	13,019	13,019	6,018	12,549	470
5400003-SW-Adm Svcs	9,760	9,760	4,590	8,537	1,223
5400005-SW-Clean City	15,786	15,786	7,937	14,964	822
5400006-SW-Trsf to General Fund	9,763	9,763	4,881	9,763	0
5400008-SW-Trsf to Debt Svc Fund	2,784	2,784	1,392	2,784	0
5400009-SW-Trsf to Capital Fund	12,012	12,012	6,006	12,012	0
5400012-SW-Maintenance - Support Svcs	7,117	7,117	3,561	6,480	637
651 - Refuse Disposal Operating Fund Total	96,544	96,544	49,297	95,632	912
661 - Transit Operating Fund					
5700001-TR-Special Events Program	96	96	39	87	9
5700002-TR-Trsf to General Fund	7,048	7,048	3,524	7,048	0
5700003-TR-Strategic Support	4,251	4,251	2,964	5,932	(1,681)

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
5700006-TR-ABQ Ride	33,935	33,935	26,643	44,456	(10,521)
5700007-TR-Trsf to TR Grants Fund	463	463	232	463	0
5700008-TR-Paratransit Svcs	8,048	8,048	3,622	7,842	206
5700009-TR-Facility Maintenance	3,100	3,100	1,846	4,135	(1,035)
5700011-TR-ABQ Rapid Transit	5,736	5,736	2,633	6,314	(578)
5700012-TR-Trsf to TR Capital Fund	2,593	2,593	1,297	2,593	0
5700013-TR-Trsf to Refuse Disposal Fd	150	150	75	150	0
661 - Transit Operating Fund Total	65,420	65,420	42,874	79,019	(13,599)

691 - Sports Stadium Operating Fund

2200009-GS-Stadium Operations	1,222	1,222	922	2,417	(1,195)
2200010-GS-Stadium Trsf to General Fun	21	21	11	21	0
2200011-GS-Trsf to Debt Svc Fund	976	976	488	976	0
691 - Sports Stadium Operating Fund Total	2,219	2,219	1,421	3,414	(1,195)

705 - Risk Management Fund

2500006-FA-Risk - Workers Comp	3,245	3,245	1,561	2,549	696
2500022-FA-Risk - Tort and Other	3,954	3,954	2,961	4,072	(118)
2500023-FA-Risk Trsf to Gen Fund	1,113	1,113	557	1,113	0
2500024-FA-Risk - Safety Office	2,659	2,659	1,064	2,230	429
2500032-FA-Risk Fund Administration	1,258	1,258	651	1,434	(176)
2500034-FA-WC/Tort and Other Claims	29,279	29,279	23,314	41,003	(11,724)
4700002-HR-Unemployment Comp	1,540	1,540	116	1,541	(1)

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
4700003-HR-Employee Equity	1,016	1,016	446	1,014	2
705 - Risk Management Fund Total	44,064	44,064	30,669	54,955	(10,891)
710 - Group Self Insurance Fund					
4700008-HR-Group Self Insurance	99,603	99,603	48,924	99,603	0
710 - Group Self Insurance Fund Total	99,603	99,603	48,924	99,603	0
725 - Fleet Management Fund					
2200013-GS-Fleet Management	14,250	14,250	6,710	13,963	287
2200025-GS-Fleet Trsf to General Fund	604	604	302	604	0
725 - Fleet Management Fund Total	14,854	14,854	7,012	14,567	287
735 - Employee Insurance Fund					
4700004-HR-Insurance Adm	7,550	7,550	1,608	7,550	0
4700005-HR-Ins Trsf to General Fund	179	179	90	179	0
735 - Employee Insurance Fund Total	7,729	7,729	1,698	7,729	0
745 - Communications Fund					
3600003-TI-City Communications	11,520	11,520	6,073	11,518	2
3600004-TI-Comm Trsf to Gen Fund	307	307	154	307	0
745 - Communications Fund Total	11,827	11,827	6,226	11,825	2

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
1000001-AW-Animal Care Ctr	16,653	16,633	8,891	16,633	0
1000005-AW-Animal HEART	0	20	0	20	0
1000000 - AW-Animal Welfare Department Total	16,653	16,653	8,891	16,653	0
3900001-CA-Chief Admin Office Program	6,663	6,663	2,588	6,663	0
3900000 - CA-Chief Administrative Office Total	6,663	6,663	2,588	6,663	0
1300001-CC-Office of the City Clerk	5,319	5,319	2,748	5,620	(301)
1300002-CC-Administrative Hearing Off	506	506	164	498	8
1300010-CC-Open and Ethical	90	90	0	168	(78)
1300000 - CC-Office of the City Clerk Dept Total	5,915	5,915	2,913	6,286	(371)
7700003-CI-Joint Comm on Intergovt	257	257	106	257	0
7700004-CI-Dues and Memberships	506	506	446	515	(9)
7700010-CI-Early Retirement Program	4,545	4,545	5,606	6,204	(1,659)
7700011-CI-GF Trsf to Op Grants Fund	6,000	12,000	(2,536)	12,000	0
7700012-CI-GF Trsf to Sales Tax Fund	14,965	14,973	7,483	14,973	0
7700014-CI-GF Trsf to Solid Waste Ops	711	711	356	711	0
7700015-CI-Trsf to Veh/Comp Replace	500	500	250	500	0
7700017-CI-TRD Audit Gov Gross Receipt	0	0	0	0	0
7700018-CI-GF Transfer to CIP Fund	1,000	1,000	500	1,000	0
7700019-CI-GF Trfr to Lodge/Hospitalty	0	0	0	0	0
7700021-CI-Open & Ethical Elections	845	845	0	845	0
7700030-CI-GRT Administration Fee	7,627	7,627	3,443	7,627	0
7700031-CI-GF Trsf to Risk Mgmt Fund	0	0	0	0	0
7700087-CI-Purchasing Open Contracts	0	0	0	0	0
7700000 - CI-City Support Department Total	36,956	42,964	15,652	44,632	(1,668)

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
1700001-CL-Council Services Program	8,694	8,714	4,114	8,714	0
1700000 - CL-Council Services Total	8,694	8,714	4,114	8,714	0
1400001-CM-Administrative Support Program	5,018	5,110	2,477	5,110	0
1400002-CM-Field Response Program	10,110	10,110	3,867	10,110	0
1400003-CM-Special Operations	2,814	2,814	725	2,814	0
1400000 - CM-Community Safety Department Total	17,942	18,034	7,069	18,034	0
1500001-CP-Civilian Police OS Agency	2,825	2,825	860	2,816	9
1500000 - CP-Civilian Police Oversight Dept Total	2,825	2,825	860	2,816	9
2300001-CS-Strategic Support	2,470	2,470	1,104	2,358	112
2300002-CS-Community Events	5,777	5,837	2,913	5,950	(113)
2300003-CS-Museum	4,188	4,188	2,085	4,268	(80)
2300004-CS-Public Library	16,590	16,590	8,801	16,249	341
2300006-CS-Biological Park	17,986	17,986	10,307	18,164	(178)
2300007-CS-CIP Bio Park	625	625	115	625	0
2300008-CS-Explora	1,792	1,792	751	1,792	0
2300009-CS-BioPark Projects	0	0	0	0	0
2300010-CS-Museum-Balloon	1,785	1,785	1,233	1,824	(39)
2300011-CS-Public Arts Urban Enhancem	844	844	451	885	(41)
2300012-CS-CABQ Media	1,174	1,174	603	1,176	(2)
2300000 - CS-Cultural Services Dept Total	53,231	53,291	28,362	53,291	0
1200001-ED-Economic Development	3,102	3,102	1,288	3,195	(93)
1200002-ED-International Trade Program	171	171	115	171	0
1200005-ED-Econ Dev Investment	1,722	1,722	545	1,699	23
1200000 - ED-Economic Development Dept Total	4,995	4,995	1,949	5,065	(70)

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
5600001-EH-Consumer Health	2,261	2,261	1,145	2,337	(76)
5600002-EH-Environmental Svcs	857	857	207	511	346
5600003-EH-Urban Biology	665	665	340	694	(29)
5600005-EH-Strategic Support	1,338	1,338	1,068	1,577	(239)
5600011-EH-Cannabis Services Program	125	125	64	127	(2)
5600000 - EH-Environmental Health Dept Total	5,246	5,246	2,825	5,246	0
2500001-FA-Accounting	4,514	4,514	2,457	4,473	41
2500005-FA-Purchasing Program	2,372	2,372	1,353	2,344	28
2500007-FA-Strategic Support - DFAS	1,112	1,112	529	1,102	10
2500008-FA-Treasury Svcs Program	1,135	1,135	507	1,135	0
2500016-FA-Financial Support Services	1,228	1,228	263	1,380	(152)
2500028-FA-Office of Mgmt and Budget	1,592	1,592	761	1,577	15
2500039-FA-Office of MRA	1,242	1,242	502	1,112	130
2500048-FA-Office of Equity and Inclusion	2,183	1,641	693	1,641	0
2500049-FA-Office of Emergency Management	920	920	457	872	48
2500000 - FA-Finance and Admin Svc Dept Total	16,298	15,756	7,522	15,636	120
2900007-FC-Strategic Support	1,165	1,262	558	1,169	93
2900008-FC-Health and Human Services (INACTIVE)	0	0	0	0	0
2900009-FC-Affordable Housing (INACTIVE)	0	0	0	0	0
2900010-FC-Child and Family Developmnt	5,556	5,556	1,829	4,864	692
2900011-FC-Community Recreation	17,391	15,391	7,494	15,584	(193)
2900012-FC-Mental Health (INACTIVE)	0	0	538	0	0
2900013-FC-Emergency Shelter (INACTIVE)	0	0	(32)	0	0
2900014-FC-Youth Gang Contracts Prog (INACTIVE)	0	0	0	0	0
2900015-FC-Substance Abuse (INACTIVE)	0	0	0	0	0
2900019-FC-Homeless Support Svcs Prog (INACTIVE)	0	0	0	0	0
2900020-FC-Educational Initiatives	2,825	2,825	374	2,836	(11)

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
2900022-FC-Transfer to Fund 305	0	0	0	0	0
2900024-FC-Violence Intervention Prgm (INACTIVE)	0	0	0	0	0
2900028-FC-Gibson Health Hub Operating (INACTIVE)	0	0	0	0	0
2900000 - FC-Family and Community Services Total	26,937	25,034	10,762	24,454	580
2700002-FD-Headquarters	4,873	4,909	2,372	4,797	112
2700003-FD-Dispatch	6,827	7,010	3,525	7,221	(211)
2700004-FD-Emergency Response/Field Op	87,523	90,539	47,167	96,819	(6,280)
2700005-FD-Fire Prevention / FMO	8,224	8,477	3,703	7,478	999
2700006-FD-Training	4,148	4,298	1,681	3,666	632
2700007-FD-Logistics / Planning	4,747	4,759	2,466	5,242	(483)
2700013-FD-Emergency Services	3,583	3,756	2,151	4,407	(651)
2700000 - FD-Fire Department Total	119,925	123,748	63,064	129,630	(5,882)
2200001-GS-Strategic Support	1,391	1,391	598	1,176	215
2200002-GS-Facilities Division	7,888	7,888	5,002	8,632	(744)
2200003-GS-Gibson Health Hub (INACTIVE)	0	0	291	0	0
2200004-GS-Security Division	10,872	10,872	5,292	10,277	595
2200005-GS-Energy & Sustainability Div	742	842	450	882	(40)
2200006-GS-Convention Center/ASC	2,121	2,121	1,332	2,147	(26)
2200024-GS-Trsf to Stadium Ops Fund	0	0	0	0	0
2200000 - GS-General Services Department Total	23,014	23,114	12,965	23,114	0
3000007-HH-Strategic Support	3,399	3,302	1,554	3,324	(22)
3000008-HH-Health and Human Services	5,330	5,330	1,607	5,153	177
3000009-HH-Affordable Housing	8,954	3,204	4,821	6,944	(3,740)
3000012-HH-Mental Health	5,135	5,135	924	4,235	900
3000013-HH-Emergency Shelter	7,106	9,106	3,718	13,181	(4,075)
3000015-HH-Substance Use	3,430	3,430	1,166	1,763	1,667

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3000019-HH-Homeless Support Svcs Prog	7,890	7,890	2,275	7,627	263
3000028-HH-Gateway Center	9,957	9,957	3,895	11,233	(1,276)
3000000 - HH-Health, Housing and Homelessness Dept Total	51,201	47,354	19,961	53,459	(6,105)
4700001-HR-Personnel Svcs	5,917	5,947	2,817	5,947	0
4700007-HR-B/C/J/Q Union Time Program	131	131	26	131	0
4700000 - HR-Human Resources Department Total	6,048	6,078	2,843	6,078	0
4100001-IA-Internal Audit	1,136	1,136	386	932	204
4100000 - IA-Internal Audit Department Total	1,136	1,136	386	932	204
4200001-IG-Office of Inspector General	813	813	295	779	34
4200000 - IG-Office of Inspector GenDept Total	813	813	295	779	34
3400004-LG-Legal Services	6,684	7,218	3,363	7,168	50
3400000 - LG-Legal Department Total	6,684	7,218	3,363	7,168	50
3800001-MA-Mayors Office Program	1,248	1,248	587	1,248	0
3800000 - MA-Mayor's Office Department Total	1,248	1,248	587	1,248	0
2400004-MD-Strategic Support	4,220	4,220	2,082	3,922	298
2400005-MD-Design Recovered Storm	2,930	2,930	508	589	2,341
2400006-MD-Design Recovered CIP	2,529	2,529	1,179	2,210	319
2400007-MD-Trsf to Stadium Ops Fund (INACTIVE)	0	0	0	0	0
2400009-MD-Construction	1,983	1,983	910	1,770	213
2400010-MD-Streets	6,150	6,150	1,768	2,353	3,797
2400011-MD-Storm Drainage	3,246	3,246	1,457	3,336	(90)
2400012-MD-Street Svcs-F110	14,572	14,572	9,651	20,589	(6,017)
2400013-MD-Trsf to CIP Fund	0	0	0	0	0

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	FY25 Original Budget	FY25 Revised Budget	FY25 YTD Actual Expenses	FY25 Est Actual Expenses	Variance (Over)/Under
2400014-MD-Trsf to Gas Tax Road Fund	1,000	1,000	500	1,000	0
2400015-MD-Special Events Parking Prog	19	19	0	19	0
2400016-MD-Trsf to Parking Ops Fund	0	0	0	0	0
2400018-MD-Trsf to C/C Bldg Fund	0	0	0	0	0
2400022-MD-City Bldgs (INACTIVE)	0	0	0	0	0
2400033-MD-Real Property Program	977	977	498	980	(3)
2400000 - MD-Municipal Development Dept Total	37,626	37,626	18,554	36,769	857
5100002-PD-Neighborhood Policing	123,978	123,978	64,799	125,699	(1,721)
5100003-PD-Investigative Services	60,738	60,625	31,665	60,589	36
5100004-PD-Administrative Support	24,518	24,518	11,733	22,498	2,020
5100005-PD-Professional Accountability	30,995	30,903	14,624	29,507	1,396
5100007-PD-Prisoner Transport Program	4,215	4,215	2,646	5,404	(1,189)
5100010-PD-Off Duty Police OT Program	1,200	1,200	331	544	656
5100012-PD-Trsf to CIP Fund	0	0	0	0	0
5100021-PD-Aviation Policing	0	0	0	0	0
5100022-PD-Office of the Superintendent	24,357	24,357	12,161	23,555	802
5100023-PD-Trsf to Parking Fac Ops Fd	200	200	100	200	0
5100000 - PD-Police Department Total	270,201	269,996	138,059	267,996	2,000
4900001-PL-Strategic Support	3,213	3,213	1,541	3,271	(58)
4900002-PL-Code Enforcement	5,081	5,081	2,432	5,208	(127)
4900003-PL-Urban Design and Devel Prog	3,177	3,177	1,463	3,156	21
4900005-PL-One Stop Shop	10,353	10,353	4,833	12,103	(1,750)
4900009-PL-Transfer to Refuse Fund 651	463	463	232	463	0
4900000 - PL-Planning Department Total	22,287	22,287	10,500	24,201	(1,914)
4500006-PR-Strategic Support Program	2,250	2,250	1,139	2,254	(4)
4500007-PR-Park Management	21,586	21,669	10,928	21,603	66

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4500008-PR-Recreation	5,541	5,541	2,693	5,533	8
4500010-PR-Aquatic Services	6,459	6,459	3,343	6,648	(189)
4500013-PR-Trsf to CIP Fund	150	150	75	150	0
4500016-PR-CIP Funded Employees	3,026	3,026	1,286	2,678	348
4500017-PR-Open Space Mgmt	5,421	5,435	2,546	5,254	181
4500018-PR-Golf Program	5,151	5,151	2,478	5,561	(410)
4500000 - PR-Parks and Recreation Dept Total	49,584	49,681	24,489	49,681	0
3200001-SA-Well Being	6,959	6,959	3,326	6,860	99
3200002-SA-Basic Svcs	774	774	459	824	(50)
3200003-SA-Strategic Support Program	3,344	3,344	1,692	3,393	(49)
3200004-SA-GF Trsf to Senior Svcs Fund	0	0	0	0	0
3200000 - SA-Senior Affairs Department Total	11,077	11,077	5,478	11,077	0
3600001-TI-Information Services	12,596	12,346	7,510	12,368	(22)
3600002-TI-Data Management for APD	1,111	1,111	574	1,109	2
3600007-TI-Citizen Services	4,206	4,206	2,092	4,185	21
3600000 - TI-Technology and Innovation Total	17,913	17,663	10,176	17,663	0
5700004-TR-Gen Trsf to Transit Ops	30,081	30,081	15,041	30,081	0
5700000 - TR-Transit Total	30,081	30,081	15,041	30,081	0
TOTAL GENERAL FUNDS	851,193	855,210	419,264	867,365	(12,155)