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1	Municipal Development Department	
2	Transfer to Gas Tax Road Fund (282)	46,000
3	Transit Department	
4	Transfer to Transit Operating Fund (661)	1,900,000
5	<u>HEART ORDINANCE FUND – 243</u>	
6	Animal Welfare Department	
7	Heart Companion Services	24,000
8	<u>OPERATING GRANTS FUND – 265</u>	
9	Police Department	
10	2017 Mass Notification Grant	26,252
11	The above appropriation includes \$18,734 from FEMA and \$7,518 from the	
12	Transfer to Operating Grants Fund (265) Program in the General Fund of which	
13	\$6,244 is for city match and \$1,274 for indirect.	
14	<u>SALES TAX REFUNDING DEBT SERVICE FUND - 405</u>	
15	City Support Functions	
16	Sales Tax Refunding Debt Service	460,000
17	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND - 415</u>	
18	City Support Functions	
19	General Obligation Bond Debt Service	1,201,000
20	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
21	Municipal Development Department	
22	Parking Services	132,000
23	<u>TRANSIT OPERATING FUND – 661</u>	
24	Transit Department	
25	ABQ Ride	1,031,000
26	Paratransit Services	225,000
27	Strategic Support	103,000
28	Transfer to General Fund (110)	76,000
29	<u>GOLF OPERATING FUND – 681</u>	
30	Parks and Recreation Department	
31	Golf	496,000
32	<u>RISK MANAGEMENT FUND – 705</u>	
33	Finance and Administrative Services Department	

1 WC/Tort and Other Claims 3,985,000
 2 Transfer to General Fund (110) 163,000

3 **COMMUNICATIONS MANAGEMENT FUND - 745**

4 Technology and Innovation Department
 5 City Communications 785,000
 6 Transfer to General Fund (110) 25,000

7 Section 3. The following appropriation adjustment is hereby made to the
 8 Capital Program for Fiscal Year 2018 as indicated below:

9 <u>Department/Fund</u>	10 <u>Source</u>	11 <u>Amount</u>
12 DMD/Misc-Fund 305		
13 TopGolf Econ. Dev. Project	14 Transfer from 110	15 (100,000)

16 Section 4. That the following amounts are hereby adjusted to the following
 17 program strategies and funds from fund balance, working capital balance,
 18 and/or revenue for operating City government in Fiscal Year 2019:

19 **GENERAL FUND – 110**

20 City Council

21 Council Services 207,000

22 Economic Development Department

23 Economic Development Investment 125,000

24 Family and Community Services Department

25 Emergency Shelter 1,048,000

26 Homeless Support Services (190,000)

27 Mental Health (200,000)

28 Educational Initiatives (67,000)

29 Strategic Support 67,000

30 Substance Abuse (723,000)

31 Finance and Administrative Services Department

32 Treasury 13,000

33 Legal Department

Legal Services (88,000)

Office of the City Clerk

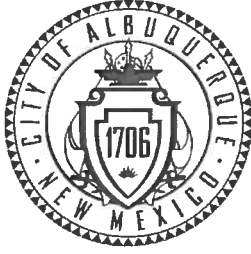
Office of the City Clerk 1,049,000

Police Department

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1	Investigative Services	(39,000)
2	Transfer to Law Enforcement Protection Fund (280)	(200,000)
3	<u>LODGERS' TAX FUND – 220</u>	
4	Finance and Administrative Services Department	
5	Transfer to General Fund (110)	13,000
6	Transfer to Sales Tax Refunding Debt Service Fund (405)	(13,000)
7	<u>OPERATING GRANTS FUND – 265</u>	
8	Police Department	
9	2019 VOCA Victim Assistance Grant	196,651
10	The above appropriation includes \$196,651 for a federal pass-thru grant from	
11	the State of New Mexico.	
12	<u>LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280</u>	
13	Police Department	
14	DWI Ordinance Enforcement	(338,000)
15	Transfer to General Fund (110)	(362,000)
16	<u>AVIATION OPERATION FUND - 611</u>	
17	Aviation Department	
18	Operations, Maintenance and Security	75,000
19	Transfer to General Fund (110)	20,000
20	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
21	Solid Waste Department	
22	Transfer to General Fund (110)	20,000
23	<u>FLEET MANAGEMENT FUND - 725</u>	
24	Finance and Administrative Services Department	
25	Fleet Management	86,000

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CITY OF ALBUQUERQUE
Department of Finance and Administrative Services

Mayor Timothy M. Keller

**DESCRIPTION OF ADJUSTMENTS TO APPROPRIATIONS INCLUDED IN THE
2018 YEAR END CLEAN-UP RESOLUTION**

**SECTION 1 – RESCINDING A FY/18 RESOLUTION APPROPRIATING \$15
THOUSAND TO CULTURAL SERVICES FOR MARIACHI SPECTACULAR TO
COUNCIL SERVICES IN FY/19**

SECTION 2 - FISCAL YEAR 2018 YEAR END CLEAN-UP

GENERAL FUND – 110

City Support

Transfer to the Capital Acquisition Fund (305) is a decrease of \$100 thousand and covers a decrease for Top Golf from the original legislation.

Fire Department

The increased appropriation of \$30,000 is to cover departmental overages due to immaterial year-end accruals being recognized as material after the deadline for correcting journal entries.

Municipal Development

Transfer to Gas Tax Road Fund (282) is increased by \$46 thousand to cover a revenue shortfall in the fund.

Transit

Transfer to Transit Operating Fund (661) is increased by \$1,900,000 to cover a shortfall in Transit's Working Capital, due to revenue shortfalls and expense overruns.

HEART ORDINANCE FUND – 243

Animal Welfare

The increased appropriation of \$24 thousand is due to higher than anticipated revenue collected in the Heart Fund. By ordinance, 60% of revenue from sales of pet licenses must go to the Heart Fund to be used on spay and neuter expenses for pets owned by low income residents.

OPERATING GRANTS FUND – 265

Police Department

The appropriation in the amount of \$26,252 reflects funding from the New Mexico Department of Homeland Security & Emergency Management (FEMA) for a Mass Notification System project designed to mitigate public alert and warning capability gaps for the City of Albuquerque. The total includes the grant amount of \$18,734 from federal funds and \$6,244 in City Match and \$1,274 in IDOH from the Transfer to Operating Grants in the General Fund.

SALES TAX REFUNDING DEBT SERVICE FUND – 405

City Support Functions

Additional interest costs are covered by bond proceeds from debt issued during FY/18 in the amount of \$460 thousand.

GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415

City Support Functions

To cover interest costs and agent fees covered by premiums on bonds issued in the amount of \$1,201,000.

PARKING FACILITIES OPERATING FUND – 641

Municipal Development

The increased appropriations of \$132 thousand are needed to cover over-expenditures in operating expenses.

TRANSIT OPERATING FUND – 661

Transit

The increased appropriation in the amount of \$1,435,000 is needed to cover additional expenditures for costs associated with overtime, repairs and maintenance, contractual services and the transfer to General Fund for IDOH. The fund requires a subsidy transfer from the General Fund.

GOLF OPERATING FUND – 681

Parks and Recreation

The increased appropriation is needed in the amount of \$496 thousand to cover additional expenditures for costs associated with water and contractual services. The fund has sufficient working capital balance to cover the overage.

RISK MANAGEMENT FUND – 705

Finance and Administrative Services

The increased appropriations are needed in the amount of \$4,148,000 to cover expenditures for claims settled in FY/18 and for the transfer to General Fund for IDOH.

COMMUNICATIONS FUND – 745

Technology and Innovation

The increased appropriation in the amount of \$810 thousand is for the over-expenditure in contractual services and is covered by revenue billed and recovered in FY/17 and FY/18.

SECTION 3: CAPITAL IMPROVEMENTS APPROPRIATION

CAPITAL IMPROVEMENTS FUND – 305

Municipal Development Department

A reduction in appropriation by \$100 thousand is necessary for the Top Golf Economic Development Project to reflect the actual amount in the agreement for a total appropriation of \$400 thousand.

SECTION 4: FISCAL YEAR 2019 APPROPRIATIONS INCLUDED IN THE RESOLUTION

GENERAL FUND – 110

The following increased appropriations within the General Fund (110) are covered by a combination of uncommitted fund balance (carry-forward) from FY/18, reduced appropriations in other programs in FY/19, or revised revenue estimates for FY/19.

Council Services

The appropriation of \$207 thousand includes funding for the Mariachi Spectacular of \$15 thousand, the 2019 MLK Jr. Track Invitational for \$7 thousand, 2019 Festival Flamenco for \$20 thousand, q-Staff Theatre Promenade for \$10 thousand, Vortex Shakespeare on the Plaza 2019 for \$20 thousand, NHCC Bilingual Book Festival, \$15 thousand, NHCC Voces Summer Writing Institute for \$20 thousand, Center for Int'l Studies Lecture Series for \$15 thousand, NM Philharmonic 2019 Music & Arts Festival for \$10 thousand, and Tiny Home Village for \$75 thousand.

Economic Development Department

The appropriation of \$125 thousand includes \$50,000 for AED (additional funding) and \$75 thousand for Cooperative Catalyst start-up funds.

Family and Community Services

A net deappropriation of \$65 thousand includes the following adjustments: a neutral \$67 thousand is added to Strategic Support for a position transferred and decreased in Educational Initiatives; program decreases to Mental Health (\$200 thousand), Substance Abuse (\$723 thousand) and Homeless Support (\$125 thousand) are offset by an increase of \$1,048 thousand in Emergency Shelter for extended services and hours at the Winter Shelter; \$75 thousand is deappropriated and transferred to Council Services for the Tiny Home Village; \$10 thousand is added for TenderLove Community Center in Homeless Support.

Finance and Administrative Services

Funding in the amount of \$13 thousand is to cover the contractual costs associated with audit services for Lodgers’ Tax.

Legal

Funding is deappropriated by \$88 thousand for a position reclassified and moved to the Office of the City Clerk for a new IPRA position.

Office of the City Clerk

The appropriation of \$1,049 thousand includes funding for two new IRPA positions for \$78 thousand funded from enterprise revenue and a reclassified position from APD; two new positions for \$157 thousand, one funded by a reclassified position from Legal; Special Election costs for a Charter Amendment including voter education for \$525 thousand; and funding for annual election costs paid to the State for \$289 thousand. The Charter Amendment will allow the City to opt in with the State to run current and future municipal elections including run-off elections. The cost to the State is based on \$500 per million of General Fund annual appropriation.

Police

Funding is deappropriated by \$39 thousand for a position reclassified and moved to the Office of the City Clerk and a deappropriation of the \$200 thousand General Fund transfer to the Law Enforcement Protection Fund (280) due to DWI prevention services now residing in the General Fund.

LODGERS’ TAX FUND – 220

Finance and Administrative Services Department

The appropriation of \$13 thousand is to cover the contractual costs associated with audit services for Lodgers' Tax. The \$13 thousand reduction in the transfer to the Sales Tax Refunding Debt Service Fund (405) is necessary to offset these administrative costs.

OPERATING GRANTS FUND – 265

Police Department

A federal pass thru for VOCA (Victims of Crime Act) Victim Assistance formula grant in the amount of \$196,651 which includes IDOH. Funds will be used for direct services to victims of crime.

LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280

Police Department

DWI prevention services will now reside in the General Fund due to a court ruling that the previous DWI Seizure program is unconstitutional (decrease by \$700 thousand).

AVIATION OPERATING FUND – 611

Aviation

The appropriation of \$20 thousand is to cover half the cost of one IRPA position in the Office of the City Clerk and \$75 thousand is an appropriation of a TSA grant, which helps offset the costs of guarding the TSA area in the Sunport.

REFUSE DISPOSAL OPERATING FUND – 651

Solid Waste

The appropriation of \$20 thousand is to cover half the cost of one IRPA position in the Office of the City Clerk.

FLEET MANAGEMENT FUND – 725

Finance and Administrative Services

The increased appropriation in the amount of \$86 thousand is needed to cover expenditures to upgrade tank improvements of the fuel management system and will utilize environmental reserves set aside through Fleet's monthly fuel billings.



CITY OF ALBUQUERQUE

Office of the Mayor

One Civic Plaza NW, Albuquerque, NM 87103

Timothy M. Keller, Mayor

INTER-OFFICE MEMORANDUM

November 16, 2018

TO: Ken Sanchez, President, City Council

FROM: Timothy M. Keller, Mayor *TK*

SUBJECT: Resolution Adjusting Fiscal Year 2018 appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2019 Operating Appropriations

Attached is the annual mid-year clean-up legislation for certain operating funds. The bill contains two major sections. The Fiscal Year 2018 Section includes appropriation adjustments necessary to close-out 2018 prior to submission of the Comprehensive Annual Financial Report (CAFR) to the State. The Fiscal Year 2019 Section contains appropriation adjustments for the current year, most of which are technical in nature. In all cases, sufficient fund balance exists to cover any net increase in spending.

This legislation adjusts fiscal year 2018 program appropriations for certain funds where expenditures exceeded budgeted amounts. In most cases, sufficient fund balance or revenues exist to cover the adjustments; however, in the case of the Fire Department, Transit and the Gas Tax Road Funds, an appropriation from the General Fund is needed to cover over-expenditures. A detailed description of each item is attached. Given the tight timeline, we respectfully request a "hold-over" of this bill for approval by the full Council on December 3, 2018.

This legislation also includes a fiscal year 2019 section adjusting certain program appropriations by using available fund balance and additional revenues anticipated this fiscal year. This legislation appropriates approximately \$1 million of that money for current year adjustments in a number of programs. A detailed description of each item is attached.

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

2018 Year-End Cleanup Resolution

1. What is it?

The attached resolution appropriates money to programs that exceeded their budget amounts within certain funds for fiscal year 2018. It also contains a section that adjusts current year appropriations.

2. What will this piece of legislation do?

Passage of this legislation will allow the City to finalize the Comprehensive Annual Financial Report (CAFR) and submit the document to the State Auditor by December 15, 2018.

3. Why is this project needed?

The appropriations are needed because state law does not allow for funds to be overspent in any given fiscal year.

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

Existing fund balance or additional revenues are available to cover each appropriation increase in the bill.

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

If the resolution is not approved the programs and funds identified in the bill will reflect over-expenditures resulting in an audit finding.