



1	<b><u>CITY/COUNTY FACILITIES FUND – 290</u></b>	
2	<b>Municipal Development Department</b>	
3	<b>City/County Building</b>	<b>49,000</b>
4	<b><u>SALES TAX REFUNDING DEBT SERVICE FUND - 405</u></b>	
5	<b>City Support Functions</b>	
6	<b>Sales Tax Refunding Debt Service</b>	<b>17,367,000</b>
7	<b><u>GENERAL OBLIGATION BOND DEBT SERVICE FUND - 415</u></b>	
8	<b>City Support Functions</b>	
9	<b>General Obligation Bond Debt Service</b>	<b>2,324,000</b>
10	<b><u>PARKING FACILITIES OPERATING FUND – 641</u></b>	
11	<b>Municipal Development Department</b>	
12	<b>Parking Services</b>	<b>427,000</b>
13	<b><u>COMMUNICATIONS MANAGEMENT FUND – 745</u></b>	
14	<b>Technology and Innovation Department</b>	
15	<b>City Communications</b>	<b>96,000</b>
16	<b>Section 2. That the following amounts are hereby adjusted to the following</b>	
17	<b>programs and funds from fund balance, working capital balance, and/or revenue</b>	
18	<b>for operating City government in Fiscal Year 2021:</b>	
19	<b><u>GENERAL FUND – 110</u></b>	
20	<b>Animal Welfare Department</b>	
21	<b>Animal Welfare</b>	<b>14,000</b>
22	<b>Cultural Services Department</b>	
23	<b>Biological Park</b>	<b>1,000</b>
24	<b>Museum</b>	<b>1,000</b>
25	<b>Public Library</b>	<b>3,000</b>
26	<b>Family and Community Services Department</b>	
27	<b>Child and Family Development</b>	<b>6,000</b>
28	<b>Community Recreation</b>	<b>1,000</b>
29	<b>Health and Human Services</b>	<b>1,000</b>
30	<b>Strategic Support</b>	<b>1,000</b>
31	<b>Finance and Administrative Services Department</b>	
32	<b>Strategic Support</b>	<b>(87,000)</b>
33	<b>Treasury</b>	<b>1,000</b>

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1	Fire Department	
2	Fire Prevention/FMO	1,000
3	Headquarters	1,000
4	Human Resources Department	
5	Personnel Services	1,000
6	Municipal Development	
7	Construction	1,000
8	Real Property	1,000
9	Storm Drainage	1,000
10	Strategic Support	1,000
11	Office of the City Clerk	
12	Administrative Hearing Office	1,000
13	Office of the City Clerk	1,000
14	Parks and Recreation Department	
15	Aquatic Services	1,000
16	CIP Funded Employees	1,000
17	Open Space Management	1,000
18	Parks Management	2,000
19	Recreation	1,000
20	Planning Department	
21	Strategic Support	1,000
22	Police Department	
23	Administrative Support	3,000
24	Investigative Services	2,000
25	Neighborhood Policing	7,000
26	Professional Accountability	2,000
27	Senior Affairs Department	
28	Well Being	7,000
29	<u>SENIOR SERVICES PROVIDER FUND – 250</u>	
30	Senior Affairs Department	
31	Custodial Activities	300,000
32	Senior Services Provider	4,000
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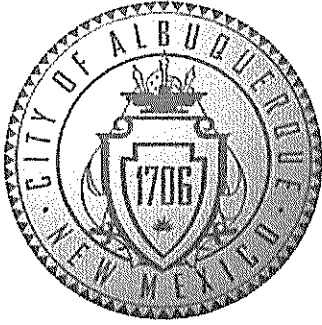
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1	<b><u>HOUSING AND ECONOMIC DEVELOPMENT FUND - 277</u></b>	
2	Family and Community Services Department	
3	El Encanto Housing	(230,000)
4	Housing and Development	(3,581,000)
5	<b><u>SALES TAX REFUNDING DEBT SERVICE FUND - 405</u></b>	
6	City Support Functions	
7	Sales Tax Refunding Debt Service	1,368,000
8	<b><u>AVIATION OPERATING FUND – 611</u></b>	
9	Aviation Department	
10	Operations, Maintenance and Security	9,000
11	<b><u>PARKING FACILITIES OPERATING FUND – 641</u></b>	
12	Municipal Development Department	
13	Parking Services	2,000
14	<b><u>REFUSE DISPOSAL OPERATING FUND – 651</u></b>	
15	Solid Waste Department	
16	Administrative Services	2,000
17	Clean City	2,000
18	Collections	2,000
19	Maintenance - Support Services	1,000
20	<b><u>TRANSIT OPERATING FUND – 661</u></b>	
21	Transit Department	
22	ABQ Rapid Transit	1,000
23	ABQ Ride	1,000
24	Facility Maintenance	1,000
25	Paratransit Services	4,000
26	<b><u>RISK MANAGEMENT FUND – 705</u></b>	
27	Finance and Administrative Services Department	
28	Risk - Fund Administration	1,000
29	Risk - Safety Office	1,000
30	Risk - Workers' Comp	1,000
31	<b><u>EMPLOYEE INSURANCE FUND - 735</u></b>	
32	Human Resources Department	
33	Insurance and Administration	1,000

1 Section 3. The following language is added or revised for Fiscal Year 2021  
2 One-Year Objectives passed by R-20-99 as indicated below:  
3 Page 5, Line 20 - After 'FY/21'. Add '(Police – Professional Accountability)'  
4 Page 5, Line 24 - After 'FY/21'. Add '(Police – Investigative Services)'  
5 Page 8, Line 32 - Change FY/20 to FY/21  
6 Page 11, Line 31 - Change FY/20 to FY/21

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# CITY OF ALBUQUERQUE

Albuquerque, New Mexico

Office of the Mayor

## INTER-OFFICE MEMORANDUM

November 9, 2020

**TO:** Pat Davis, President, City Council

**FROM:** Timothy M. Keller, Mayor 

**SUBJECT:** Resolution Adjusting Fiscal Year 2020 Appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2021 Operating Appropriations

Attached is the annual mid-year clean-up legislation for certain operating funds. The bill contains two major sections. The Fiscal Year 2020 section includes appropriation adjustments necessary to close-out 2020 prior to submission of the Comprehensive Annual Financial Report (CAFR) to the State. The Fiscal Year 2021 section contains appropriation adjustments for the current year, some of which are technical in nature. In all cases, sufficient fund balance and revenue exists to cover any net increase in spending.

This legislation adjusts Fiscal Year 2020 program appropriations for certain funds where expenditures exceeded budgeted amounts. In most cases, sufficient fund balance and/or revenues exist to cover the adjustments. 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 7, 2020.



This legislation also includes a Fiscal Year 2021 section adjusting certain program appropriations by using new revenue, fund balance or are technical in nature. 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.

### Resolution Adjusting Fiscal Year 2020 Appropriations for Certain Funds and Programs to Provide for Actual Expenditures and Adjusting Fiscal Year 2021 Operating Appropriations

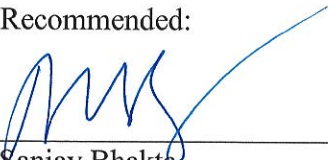
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Approved as to Legal Form:

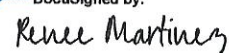
  
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Date 11/12/20   
Sarita Nair  
Chief Administrative Officer

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Date 11/10/2020 | 10:23 AM MST  
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Esteban A. Aguilar, Jr.  
City Attorney

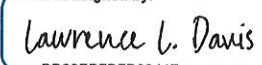
Recommended:

  
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Date 11/10/20  
Sanjay Bhakta  
Chief Financial Officer

Recommended:

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Date 11/10/2020 | 9:16 AM PST  
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Renee Martinez  
Director, Finance and Administrative Services

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Date 11/10/2020 | 10:13 AM MST  
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Lawrence L. Davis  
Budget Officer, Finance and Administrative Services

## **Cover Analysis**

### **1. What is it?**

Resolution adjusting fiscal year 2020 appropriations for certain funds and programs to provide for actual expenditures and adjusting fiscal year 2021 operating appropriations.

### **2. What will this piece of legislation do?**

This legislation adjusts fiscal year 2020 program appropriations for certain funds where expenditures exceeded budgeted amounts and adjust fiscal year 2021 operating appropriations.

### **3. Why is this project needed?**

The fiscal year 2020 section includes appropriation adjustments necessary to close-out 2020 prior to the submission of the Comprehensive Annual Financial Report (CAFR) to the State.

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

The increase appropriations in Fiscal Year 2020 is offset by revenue and available fund balance. For Fiscal Year 2021, appropriation adjustments are offset by revenue or are technical in nature.

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

In all cases, sufficient fund balance exists to cover any net increase in spending.

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

If this resolution is not passed, associated funds will be over spent for fiscal year 2020, which is violation of budget regulations and an audit finding will likely occur.

### **7. Is this service already provided by another entity?**

N/A





**CITY OF ALBUQUERQUE**  
**Department of Finance and Administrative Services**

Mayor Timothy M. Keller

**DESCRIPTION OF ADJUSTMENTS TO APPROPRIATIONS INCLUDED IN THE 2020  
YEAR END CLEAN-UP RESOLUTION**

**SECTION 1 - FISCAL YEAR 2020 YEAR END CLEAN-UP**

**GENERAL FUND – 110**

**Fire**

To appropriate funds received in FY/20 from revenue generated for wildland deployments. The funding was used for personnel, on-shift backfill pay, supplies.

**HOSPITALITY FEE FUND - 221**

**Finance and Administration**

Fund overspent due to overpayment of one contractor. This will be covered from fund balance.

**CITY/COUNTY FACILITIES – 290**

**Municipal Development**

The increased appropriation of \$49 thousand is needed to cover overage in operating expenses which is covered by other miscellaneous revenue.

**SALES TAX REFUNDING DEBT SERVICE FUND – 405**

**City Support Functions**

Fund overspent because of refunding of Series 2009A Lodger's Tax Refunding Bonds and Series 2009B GRT Refunding Bonds. \$17.4 million revenue from Bond Proceeds, Premium on Bonds Sold, and Additional Interest will be used to offset expenditures.

**GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415**

**City Support Functions**

Fund overspent because of refunding of Series 2011 and 2012 Bonds. \$2.3 million revenue from Premium on Bonds Sold will be used to offset expenditures.

**PARKING FACILITIES OPERATING FUND – 641**

**Municipal Development**

The increased appropriations of \$427 thousand are needed to cover overage in operating expenses. The fund has sufficient working capital balance to cover the overage.

**COMMUNICATIONS FUND – 745**

**Technology and Innovation**

An increased appropriation in the amount of \$96 thousand is needed for the over-expenditure in the telephone division due to a new franchise expense. This is revenue recovered through the internal service’s monthly billings.

**SECTION 2: FISCAL YEAR 2021 APPROPRIATIONS INCLUDED IN THE RESOLUTION**

**VARIOUS FUNDS / PROGRAMS**

Per Council request for the Finance and Administrative Services Department to distribute funding of \$87,000 appropriated in DFAS-Strategic Support by C/S R-20-98 to programs in all City departments. This will provide funding for a one-time lump sum payment to city employees who earn less than \$15 per hour, to mitigate the economic effect of the COVID-19 pandemic (subject to union negotiations).

**GENERAL FUND – 110**

**Animal Welfare**

The City has entered into a MOU with the Township of Bernalillo to house animals for Bernalillo in City animal shelters. The anticipated revenue for FY21 is projected to be \$12 thousand. The department will appropriate the revenue for training expenditures.

**SENIOR SERVICES PROVIDER FUND - 250**

**Senior Affairs**

The appropriation of \$300 thousand for Custodial Activities revenue transferred from Fund 820 to Fund 250 and refund checks received from the Santa Fe Opera due to COVID-19 for FY/21.

**HOUSING AND NEIGHBORHOOD ECONOMIC DEVELOPMENT FUND - 277**

**Family and Community Services**

Appropriation adjusts prior years of appropriations in the amount of \$3.8 million to provide for actual expenditures and will decrease unspent appropriations which exceed the twenty percent allowable change per R-02-126. Interest and miscellaneous revenues are available to cover these over/under expenditures and or adjustments. This will allow FCS to close several activities within Fund 277.

**SALES TAX REFUNDING DEBT SERVICE FUND – 405**

**City Support Functions**

The appropriation of \$1.4 million is for increased debt service by interest for the Series 2020 Transportation Infrastructure GRT Improvement Revenue Bonds. Revenue from Capitalized Interest will be used to offset the expense.

**SECTION 3: ONE-YEAR OBJECTIVE ADDITIONS / CORRECTIONS**

This section is to add and/or revise sections of the FY/21 One-Year Objective Bill R-20-99 for clarity and correction.