

EC-26-80



City of Albuquerque

MAYOR / CAO OFFICE

Tim Keller, Mayor

Interoffice Memorandum

February 24, 2026

To: Klarissa J. Peña, President, City Council

From: Timothy M. Keller, Mayor 

Subject: EC - Revenue & Expense Report for Second Quarter Fiscal Year 2026

Attached is the Second Quarter Revenue and Expense Report for Fiscal Year 2026. 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 program expenditures for the remainder of the fiscal year. The departments with potential overages will be monitored closely.

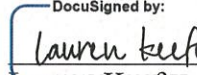
If you have any questions please contact Kevin Noel, Acting City Budget Officer at 768-3517.

Executive Communication - Revenue & Expense Report for Second Quarter Fiscal Year 2026.

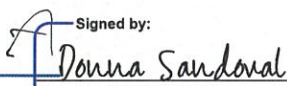
Approved:

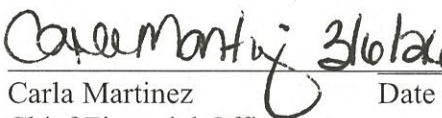

Dr. Samantha Sengel Date
Chief Administrative Officer

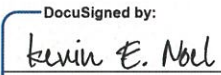
Approved as to Legal Form:

DocuSigned by:
 3/5/2026 | 7:39 PM MST
Lauren Keefe Date
City Attorney

Recommended:

Initial
 Signed by:
 3/5/2026 | 3:04 PM MST
Donna Sandoval Date
Director, DFAS


Carla Martinez Date
Chief Financial Officer

DocuSigned by:
 3/5/2026 | 2:14 PM MST
Kevin Noel Date
Acting City Budget Officer

Cover Analysis

1. What is it?

Executive Communication (EC) – Second Quarter Revenue and Expense Report for FY/26

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/26 second quarter estimates, incorporating revenue data as of December 2025. The report also makes a comparison between the FY/25 audited actual and the FY/25 Q2 estimated actuals that were completed with the approved FY/26 budget.

FY/25 GRT revenue finished just 0.2% below second quarter expectations, finishing 3% over FY/24 actuals and 1.1% over the approved FY/25 budget. Second quarter GRT revenues for FY/26 are increased by \$2 million, reflecting modest growth and a one-time lump sum hold harmless distribution in July. The expectation for growth based on the 1.225% is 3.4%. Year-to-date growth as of the December is 4.9%; however, excluding the larger July distribution, average growth for the year is approximately 3.1%. The current growth estimate is conservative and will be reevaluated as additional data becomes available.

The following sections provide detail on the FY/26 expectations. This includes a summary table showing the FY/26 second quarter estimate compared with the FY/26 approved budget. The outlook for FY/26 is described as positive, negative, mixed, or neutral. Also included are the three-year trend (2023 to 2026) and the percentage of total revenue for each revenue source.

Gross Receipts Tax.

Share of FY/25 General Fund Revenue: 69%, Three-year Trend: 3.2%, FY/26 Estimate: 3.8%, Outlook: Positive

The audited actual GRT revenues for FY/25 decreased \$1.4 million from the estimate and increased \$16.6 million, or 3% over FY/24. Construction GRT in FY/25 showed a steady but modest growth of 4.3%.

For FY/26, the outlook is positive, with projected GRT growth based on the State-shared 1.225% at 3.4%. Year-to-date revenues are above the expectation at 4.9%; however, there are anomalies in the revenues. The July 2025 distribution included an estimated \$3 million distribution that should have been received at the end of FY/25. Further, the August, September and December distributions each contained modest, one-time distributions due to audits or amended tax returns. Those amounts are believed to total less than \$1 million.

Outlook

The near-term outlook is positive. GRT revenues will be monitored closely through the third quarter and will be adjusted accordingly if revenues appear to maintain growth at a higher level. While consumer confidence is low and 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, employment and business investment are all expected to decrease slightly in FY/26. Further, policy decisions of the federal administration have introduced a considerable amount of uncertainty, both domestically and internationally.

Property Tax.

Share of FY/25 General Fund Revenue: 12.8%, Three-year Trend: 3.5%, FY/26 Estimate: 4%, Outlook: Positive

FY/25 audited actual revenues grew \$3.6 million, or 3.5%, over the previous year due to ongoing efforts at the Bernalillo County Assessor to establish current and correct valuations in commercial properties as well as inflation and other increases to values. For FY/26, the growth rate is edged upward slightly to 4%. Year-to-date FY/26 revenues are on track to meet or slightly exceed this expectation.

Outlook

In tax year 2025, the Bernalillo County Assessor reported that total receivables for residential and non-residential properties increased 6.3%, with about 3.6% for residential and 13.1% non-residential. The County is not expecting a significant impact to property tax collections due to the new veteran exemption that increased from \$4 thousand to \$10 thousand, noting that a year-over-year increase in exemptions will result in an overall mill rate adjustment to offset the impacts. The current estimate is slightly conservative until the actual impact of the new veteran exemptions can be determined.

Franchise Taxes.

Share of FY/25 General Fund Revenue: 4%, Three-year Trend: 2.6%, FY/26 Estimate: 3%, Outlook: Positive

FY/25 franchise tax revenues were \$1.3 million, or 4% above the estimate, largely due to the electric and water authority franchises, while most of the remaining franchises, particularly the natural gas franchise, fell below expectations. 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. PNM has implemented phased-in rate increases that are expected to have modest impacts to both FY/25 and FY/26, each estimated to increase the average monthly residential bill by \$6.23.

For FY/26, total franchise revenues are expected to increase 3% over FY/25, with the largest dollar increase in the natural gas franchise at about \$500 thousand. The water franchise is conservatively left at the FY/25 level. 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 telecom, which typically show flat to modestly negative growth.

Other Intergovernmental Assistance.

Share of FY/25 General Fund Revenue: 0.6%, Three-year Trend: 2.5%, FY/26 Estimate: -1.7%, 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/25 was \$690 thousand, or 16.9%, above the estimate and 10.7% over FY/24. The largest dollar increase was in municipal gas tax, which increased 17.1%, or about \$336 thousand, a relatively rare occurrence. With virtually flat population growth and increasing numbers of fuel-efficient cars, State-shared gas tax revenue has been stubbornly slow growing.

For FY/26, the forecast is for a return to moderate declines of about -1.7%. Year-to-date revenue for municipal gas tax is -4.3% as of December.

Permits.

Share of FY/25 General Fund Revenue: 1.9%, Three-year Trend: 12.4%, FY/26 Estimate: -2.7% Outlook: Negative

Largest source of revenues are building permits and inspection fees, business registration and barricading permits

Building Permits and Inspections.

In FY/25, building permits were 8.1%, or about \$836 thousand below the estimate. This was \$677 thousand above FY/24. Revenues were below expectations largely due to a delay in the implementation of department IT software and planned fee adjustments in trade permits that only impacted part of the year.

For FY/26, the revenue is estimated at \$8.6 million, or about 8.9% below FY/25 actuals. This reflects a general slowing of construction relative to the recent past. Year-to-date actual revenues are trending just under \$200 thousand above the previous year. Revenues may finalize slightly higher if planned adjustments to construction valuation tables, used to estimate the costs of construction materials, are implemented in the final quarter of the year.

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/25 finished \$1.1 million, or about 21% over the estimate, reflecting some updated fees for health-related inspections. However, this was \$3 million below the FY/25 approved budget because an updated business license structure passed in the FY/25 budget was subsequently disapproved by Council in the enabling ordinance O-24-60. For FY/26, growth is expected at 6.9%, or about \$428 thousand over FY/25.

Charges for Services.

Share of FY/25 revenue: 3.1%, Three-year trend: 0.5%, FY/26 Estimate: 12.4% Outlook: Positive

Charges for services include fees charged for entry into City venues and services provided to citizens. For FY/25, service charges were \$2.6 million, or about 8.9% below the estimate and \$2.5 million below FY/24. While golf green fees, alarm ordinance fines

and fees, and engineering fees were all up, other revenues such as for police services and charges for risk management legal services were down. 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/26, charges for service expectations are increased slightly, by 12%. Year-to-date revenues are rebounding somewhat from FY/25, with revenues such as ambulance transport, due to Medicaid reimbursement, and charges for child care services doing well. Year-to-date revenue from admissions to the Albuquerque BioPark are also trending modestly higher.

Miscellaneous Revenues

Share of FY/25 General Fund Revenue: 1.6%, Three-year Trend: -29.6%, FY/25 Estimate: -46.5%, Outlook: Negative

Fines and Forfeitures.

Fines are predominantly air quality penalties and in FY/25, these revenues increased 27.4%, or about \$27 thousand from the previous year. For FY/26, the estimate is for \$99 thousand, a conservative estimate closer to historical averages 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/25 ended \$922 thousand, or about 53% below the estimate due to lower fund balances. The estimate for FY/26 is adjusted further downward, to just \$500 thousand. Year-to-date revenues are quite low and may not recover before the year ends.

Other Miscellaneous Revenues.

Revenues in FY/25 were \$6.4 million, or 88.6% above the estimate. This large increase was due to a \$5.3 million accounting adjustment for bond and lease proceeds. These revenues were required for the City's audit; however, they will not translate into funds that can be appropriated for the City. These accounting adjustments are difficult to project and are therefore not considered in forward-looking revenue forecasts. Consequently, for FY/26, the projection is for a 46.5% decline in revenues.

Intra-Governmental Revenues

Share of FY/25 General Fund Revenue: 6.8%, Three-year Trend: 46.5%, FY/26 Estimate: 15.9%, Outlook: Positive

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

Revenues were \$89 thousand above the estimate for FY/25. The FY/26 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/27 proposed budget.

Indirect Overhead.

Audited indirect overhead (IDOH) for FY/25 was 32.7%, or \$9.9 million above the estimate due to IDOH rates. The FY/26 estimate is left flat with the approved budget and will be reconsidered as the City builds the FY/27 proposed budget.

Internal Service.

Internal service charges were over the estimate by about \$111 thousand. The FY/26 estimate is increased about \$13 thousand over the approved budget based on year-to-date actuals.

Interfund Transfers.

In FY/25, revenues finished 5.3%, or about \$284 thousand below the estimate. The FY/26 estimate is reduced about \$1.3 million reflecting some uncertainty around transfers from the Albuquerque Sunport. This will be evaluated during the FY/27 budget process and adjusted accordingly.

CIP-Funded Positions.

Revenue for FY/25 CIP funded positions finished 34.5% below the estimate, or about \$4.8 million. These revenues are highly dependent on planned construction that is able to move forward as expected. FY/26 is reduced slightly below the approved budget to account for a required change within the General Services Department; however, it remains about 42% over the FY/25 actual. These revenues will be reconsidered and adjusted as the City builds the FY/27 proposed budget.

General Fund Revenues in Second Quarter FY/26
(In Thousands of Dollars)

	FY25 Approved Budget	FY25 Second Quarter Actual	FY25 Audited Actual	FY25 Actual Minus Q2 Est Actual	FY26 Approved Budget	FY26 Second Quarter	FY26 Q2- Approved Budget	FY26 Outlook	FY25 Revenue Share	FY26 % FY25 to FY/26
Gross Receipts Tax	116,901	119,278	118,818	-0.4%	122,470	122,713	243	Positive	14.2%	3.3%
GRT-Pen And Int	1,651	2,053	2,043	-0.5%	2,118	2,118	0	Positive	0.2%	3.7%
GRT-InfraStructure	14,494	14,777	14,758	-0.1%	15,173	15,233	60	Positive	1.8%	3.2%
GRT-Public Safety	58,967	59,919	59,409	-0.9%	61,792	61,549	-243	Positive	7.1%	3.6%
GRT- Hold Harmless .375%	84,829	84,758	84,851	0.1%	88,268	88,268	0	Positive	10.1%	4.0%
State-GRT 1.00%	233,009	236,507	237,321	0.3%	244,135	245,491	1,356	Positive	28.3%	3.4%
State-GRT .225%	52,436	53,224	53,407	0.3%	54,940	55,245	305	Positive	6.4%	3.4%
GRT-State--P&I	1,435	1,792	2,362	31.8%	1,848	1,848	0	Negative	0.3%	-21.7%
CMP	9,484	8,506	9,017	6.0%	8,692	9,017	325	Positive	1.1%	0.0%
IT G	76	65	66	1.7%	66	66	0	Positive	0.0%	0.5%
Total GRT	573,282	580,879	579,519	-0.2%	599,503	601,549	2,046	Positive	69.0%	3.8%
Property Tax	109,100	108,429	107,874	-0.5%	111,682	112,189	507	Positive	12.8%	4.0%
Franchise Tax-Telephone	751	767	646	-15.8%	763	763	0	Positive	0.1%	18.1%
Franchise Tax-Electric	15,638	14,253	14,990	5.2%	15,108	15,108	0	Positive	1.8%	0.8%
Franchise Tax-Gas	6,383	4,672	4,311	-7.7%	4,836	4,836	0	Positive	0.5%	12.2%
Franchise Tax-Cable TV ABQ	3,678	3,567	3,272	-8.3%	3,574	3,574	0	Positive	0.4%	9.2%
Franchise Tax - Water Auth	7,756	8,838	10,121	14.5%	8,838	10,121	1,283	Negative	1.2%	0.0%
Franchise Tax-Telecom	471	454	506	11.4%	453	453	0	Negative	0.1%	-10.4%
Total Franchise	34,677	32,551	33,845	4.0%	33,572	34,855	1,283	Positive	4.0%	3.0%
Other Intergovernmental Assistance	4,826	4,090	4,780	16.9%	4,533	4,700	167	Negative	0.6%	-1.7%
Building Permit Revenue	12,415	10,290	9,454	-8.1%	11,730	8,611	-3,119	Negative	1.1%	-8.9%
Permit Revenue	9,175	5,129	6,201	20.9%	5,712	6,629	916	Positive	0.7%	6.9%
ALL PERMITS	21,590	15,419	15,655	1.5%	17,442	15,239	-2,203	Negative	1.9%	-2.7%
Service Charges	28,597	28,597	26,048	-8.9%	28,838	29,271	433	Positive	3.1%	12.4%
ALL MISC	8,464	9,263	14,625	57.9%	8,454	7,919	-534	Negative	1.7%	-45.8%
Fines & Penalties	95	99	126	27.4%	99	160	61	Positive	0.0%	27.0%
Earnings on Investments	1,964	1,964	922	-53.0%	2,023	500	-1,523	Negative	0.1%	-45.8%
Miscellaneous	6,405	7,200	13,577	88.6%	6,331	7,259	928	Negative	1.6%	-46.5%
ALL INTRA-GOVT REV	52,156	52,156	57,212	9.7%	69,020	66,333	-2,686	Positive	6.8%	15.9%
Transfers From Other Funds	5,348	5,348	5,064	-5.3%	8,587	7,307	-1,280	Positive	0.6%	44.3%
Payments In Lieu of Taxes	2,510	2,510	2,599	3.5%	2,503	2,533	30	Negative	0.3%	-2.6%
IDOH	30,313	30,313	40,222	32.7%	43,457	43,458	0	Positive	4.8%	8.0%
Services Charges-Internal	155	155	266	71.6%	155	168	13	Negative	0.0%	-36.8%
Transfers For CIP Positions	13,829	13,829	9,060	-34.5%	14,317	12,868	-1,449	Positive	1.1%	42.0%
TOTAL REVENUE	832,693	831,384	839,557	1.0%	873,043	872,055	-988	Positive	100.0%	3.9%
NON-RECURRING	4,205	4,207	4,207	0.0%	6,312	6,312	0	Positive	0.5%	50.0%
RECURRING REVENUE	828,488	827,177	835,350	1.0%	866,731	865,743	-988	Positive	99.5%	3.6%

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
1000001-AW-Animal Care Center	16,666	16,721	7,609	16,721	0
1000005-AW-Animal HEART	21	21	11	21	0
1000000 - AW-Animal Welfare Department Total	16,687	16,742	7,620	16,742	0
3900001-CA-Chief Admin Office Program	6,918	6,935	3,160	6,720	215
3900000 - CA-Chief Administrative Office Total	6,918	6,935	3,160	6,720	215
1300001-CC-Office of the City Clerk	4,387	4,400	2,192	4,327	73
1300002-CC-Administrative Hearing Off	589	591	237	629	(38)
1300010-CC-Open and Ethical	90	90	50	101	(11)
1300000 - CC-Office of the City Clerk Dept Total	5,066	5,081	2,479	5,057	24
7700003-CI-Joint Comm on Intergovt	252	252	106	252	0
7700004-CI-Dues and Memberships	524	524	484	532	(8)
7700010-CI-Early Retirement Program	5,198	5,198	4,847	9,238	(4,040)
7700011-CI-GF Trsf to Op Grants Fund	12,000	12,000	(5,539)	12,000	0
7700012-CI-GF Trsf to Sales Tax Fund	15,061	15,061	7,530	15,061	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	870	870	870	870	0
7700030-CI-GRT Administration Fee	7,920	7,920	3,647	7,920	0
7700031-CI-GF Trsf to Risk Mgmt Fund	0	0	0	0	0
7700000 - CI-City Support Department Total	44,036	44,036	13,051	48,084	(4,048)
1700001-CL-Council Services Program	9,715	9,743	4,835	9,743	0

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
1700000 - CL-Council Services Total	9,715	9,743	4,835	9,743	0
1400001-CM-Administrative Support Program	4,893	4,908	2,509	4,908	0
1400002-CM-Field Response Program	10,227	10,271	4,744	10,271	0
1400003-CM-Special Operations	2,814	2,818	1,040	2,818	0
1400000 - CM-Community Safety Department Total	17,934	17,997	8,293	17,997	0
1500001-CP-Civilian Police OS Agency	3,043	3,053	1,195	3,043	10
1500000 - CP-Civilian Police Oversight Dept Total	3,043	3,053	1,195	3,043	10
2300001-CS-Strategic Support	2,044	2,052	1,186	2,040	12
2300002-CS-Community Events	5,473	5,478	3,321	5,349	129
2300003-CS-Museum	4,368	4,380	2,353	4,380	0
2300004-CS-Public Library	16,841	16,902	9,062	16,925	(23)
2300006-CS-Biological Park	18,568	18,628	10,461	19,087	(459)
2300007-CS-CIP Bio Park	653	656	74	156	500
2300008-CS-Explora	1,789	1,789	895	1,789	0
2300010-CS-Museum-Balloon	2,093	2,099	1,109	2,141	(42)
2300011-CS-Public Arts Urban Enhancem	773	776	338	757	19
2300012-CS-CABQ Media	1,134	1,137	636	1,272	(135)
2300000 - CS-Cultural Services Dept Total	53,736	53,897	29,434	53,897	0
1200001-ED-Economic Development	3,056	3,165	1,315	3,194	(29)
1200002-ED-International Trade Program	170	170	113	170	0
1200005-ED-Econ Dev Investment	1,472	1,472	613	1,443	29
1200000 - ED-Economic Development Dept Total	4,698	4,807	2,041	4,807	0
5600001-EH-Consumer Health	2,246	2,255	1,096	2,255	0
5600002-EH-Environmental Svcs	863	866	371	848	18

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
5600003-EH-Urban Biology	665	667	277	667	0
5600005-EH-Strategic Support	1,730	1,739	775	1,584	155
5600011-EH-Cannabis Services Program	130	131	66	74	57
5600000 - EH-Environmental Health Dept Total	5,634	5,658	2,585	5,428	230
2500001-FA-Accounting	4,596	4,615	2,250	4,434	181
2500005-FA-Purchasing Program	2,390	2,399	1,136	2,212	187
2500007-FA-Strategic Support - DFAS	1,198	1,205	407	1,241	(36)
2500008-FA-Treasury Svcs Program	1,261	1,265	465	1,158	107
2500016-FA-Financial Support Services	1,284	1,284	236	1,300	(16)
2500028-FA-Office of Mgmt and Budget	1,696	1,703	849	1,757	(54)
2500039-FA-Office of MRA	1,299	1,304	527	1,273	31
2500048-FA-Office of Equity and Inclusion	2,116	2,126	963	2,063	63
2500049-FA-Office of Emergency Management	866	869	452	844	25
2500000 - FA-Finance and Admin Svc Dept Total	16,706	16,770	7,284	16,283	487
2900007-FC-Strategic Support	1,421	1,427	609	1,484	(57)
2900010-FC-Child and Family Developmnt	5,613	5,640	1,719	3,583	2,057
2900011-FC-Community Recreation	15,619	15,645	8,221	17,083	(1,438)
2900020-FC-Educational Initiatives	2,566	2,568	452	2,489	79
2900022-FC-Transfer to Fund 305	0	0	0	0	0
2900000 - FC-Youth and Family Services Total	25,219	25,280	11,001	24,639	641
2700002-FD-Headquarters	5,329	5,346	2,410	4,973	373
2700003-FD-Dispatch	7,067	7,068	3,684	7,466	(398)
2700004-FD-Emergency Response/Field Op	98,596	98,596	52,324	105,464	(6,868)
2700005-FD-Fire Prevention / FMO	8,161	8,163	3,853	7,834	329
2700006-FD-Training	4,617	4,618	2,110	4,811	(193)
2700007-FD-Logistics / Planning	4,870	4,878	2,659	5,296	(418)

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
2700013-FD-Emergency Services	3,839	3,840	2,335	4,910	(1,070)
2700000 - FD-Fire Department Total	132,479	132,509	69,376	140,753	(8,244)
2200001-GS-Strategic Support	1,169	1,175	574	1,078	97
2200002-GS-Facilities	8,166	8,179	3,371	7,859	320
2200003-GS-Gibson Health Hub (INACTIVE)	0	0	0	0	0
2200004-GS-Security	10,627	10,667	5,395	10,681	(14)
2200005-GS-Energy & Sustainability	757	760	510	899	(139)
2200006-GS-Convention Center/ASC	2,176	2,176	1,481	2,440	(264)
2200024-GS-Trsf to Stadium Ops Fund	0	0	0	0	0
2200000 - GS-General Services Department Total	22,895	22,957	11,332	22,957	0
3000007-HH-Strategic Support	3,521	3,534	1,676	3,513	21
3000008-HH-Health and Human Services	5,095	5,102	2,136	4,607	495
3000009-HH-Affordable Housing	948	950	498	1,268	(318)
3000012-HH-Mental Health	5,199	5,200	1,143	4,788	412
3000013-HH-Emergency Shelter	8,326	8,329	3,004	8,459	(130)
3000015-HH-Substance Use	3,294	3,298	1,333	2,486	812
3000019-HH-Homeless Support Services	7,031	7,033	2,151	6,995	38
3000028-HH-Gateway Center	11,183	11,190	4,919	12,520	(1,330)
3000000 - HH-Health, Housing and Homelessness Dept Total	44,597	44,636	16,860	44,636	0
4700001-HR-Personnel Svcs	5,723	5,738	2,689	5,675	63
4700007-HR-B/C/J/Q Union Time Program	131	131	35	131	0
4700000 - HR-Human Resources Department Total	5,854	5,869	2,725	5,806	63
4100001-IA-Internal Audit	1,081	1,086	456	1,124	(38)
4100000 - IA-Internal Audit Department Total	1,081	1,086	456	1,124	(38)

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
4200001-IG-Office of Inspector General	899	902	284	862	40
4200000 - IG-Office of Inspector GenDept Total	899	902	284	862	40
3400004-LG-Legal Services	7,668	7,701	3,909	8,004	(303)
3400000 - LG-Legal Department Total	7,668	7,701	3,909	8,004	(303)
3800001-MA-Mayors Office Program	1,207	1,210	426	1,047	163
3800000 - MA-Mayor's Office Department Total	1,207	1,210	426	1,047	163
2400004-MD-Strategic Support	3,382	3,397	1,819	3,479	(82)
2400005-MD-Design Recovered Storm	3,422	3,436	788	793	2,643
2400006-MD-Design Recovered CIP	2,207	2,218	1,175	2,334	(116)
2400009-MD-Construction	2,117	2,125	964	2,187	(62)
2400010-MD-Streets	6,852	6,877	2,150	2,782	4,095
2400011-MD-Storm Drainage	3,499	3,507	2,306	4,449	(942)
2400012-MD-Street Svcs-F110	13,807	13,826	8,135	16,644	(2,818)
2400013-MD-Trsf to CIP Fund	0	0	0	0	0
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
2400022-MD-City Bldgs (INACTIVE)	0	0	0	0	0
2400033-MD-Real Property Program	839	843	386	845	(2)
2400000 - MD-Municipal Development Dept Total	37,144	37,248	18,222	34,532	2,716
5100002-PD-Neighborhood Policing	124,648	125,067	71,223	131,690	(6,623)
5100003-PD-Investigative Services	63,028	63,258	34,016	63,680	(422)
5100004-PD-Administrative Support	25,619	25,650	12,509	24,441	1,209
5100005-PD-Professional Accountability	30,851	30,977	14,786	30,591	386
5100007-PD-Prisoner Transport Program	4,072	4,087	2,451	5,074	(987)

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
5100010-PD-Off Duty Police OT Program	1,000	1,000	224	447	553
5100012-PD-Trsf to CIP Fund	0	0	0	0	0
5100022-PD-Office of the Superintndent	23,251	23,340	10,343	21,781	1,559
5100023-PD-Trsf to Parking Fac Ops Fd	400	400	200	400	0
5100000 - PD-Police Department Total	272,869	273,779	145,752	278,104	(4,325)
4900001-PL-Strategic Support	4,146	4,159	1,455	4,158	1
4900002-PL-Code Enforcement	5,052	5,532	2,270	5,394	138
4900003-PL-Urban Design and Devel Prog	3,220	3,234	1,238	2,973	261
4900005-PL-One Stop Shop	10,737	11,233	5,177	11,059	174
4900009-PL-Transfer to Refuse Fund 651	463	463	232	463	0
4900000 - PL-Planning Department Total	23,618	24,621	10,373	24,047	574
4500006-PR-Strategic Support Program	2,363	2,373	1,063	2,336	37
4500007-PR-Park Management	21,853	21,899	10,084	20,165	1,734
4500008-PR-Recreation	5,521	5,532	2,528	6,110	(578)
4500010-PR-Aquatic Services	6,590	6,598	3,469	6,958	(360)
4500013-PR-Trsf to CIP Fund	150	150	75	150	0
4500016-PR-CIP Funded Employees	3,069	3,080	1,208	3,080	0
4500017-PR-Open Space Mgmt	6,713	6,728	2,505	6,366	362
4500018-PR-Golf Program	5,132	5,144	2,867	6,339	(1,195)
4500000 - PR-Parks and Recreation Dept Total	51,391	51,504	23,800	51,504	0
3200001-SA-Well Being	7,393	7,415	3,282	7,398	17
3200002-SA-Basic Svcs	833	836	360	749	87
3200003-SA-Strategic Support Program	3,165	3,175	1,583	3,279	(104)
3200004-SA-GF Trsf to Senior Svcs Fund	0	0	0	0	0
3200000 - SA-Senior Affairs Department Total	11,391	11,426	5,225	11,426	0

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
2nd Quarter
(\$000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
3600001-TI-Information Services	12,611	12,656	6,335	12,560	96
3600002-TI-Data Management for APD	1,215	1,221	529	1,212	9
3600007-TI-Citizen Services	4,051	4,069	1,894	4,143	(74)
3600000 - TI-Technology and Innovation Total	17,877	17,946	8,758	17,916	30
5700004-TR-Gen Trsf to Transit Ops	29,231	29,231	14,616	29,231	0
5700000 - TR-Transit Total	29,231	29,231	14,616	29,231	0
TOTAL GENERAL FUNDS	869,593	872,624	425,090	884,390	(11,766)

Other Operating Funds Revenue

The following section contains information on operating funds other than the General Fund using data available through December 2025. The table that follows the narrative sections shows revenue by fund and by account for FY/25 Audited Actual, FY/26 Original Budget, FY/26 Revised Budget, and FY/26 second quarter 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 estimated FY/26 budgeted amount is \$3.5 million, and is projected to meet budget.

Fire Fund 210

The primary source of revenue in this fund is the allocation from the State Fire Marshal's Office. The FY/26 budgeted amount is \$3.3 million. Estimated actuals are projected to be \$4.2 million as a result of the State Fire Marshal's Office granting the City \$896 thousand more than anticipated. To date, the first bi-annual distribution of \$2.3 million has been received by the City.

Lodgers' Tax Fund 220

The FY/26 budget is \$18.4 million in total resources. The Lodgers Tax collection for FY/26 is expected to be \$18.2 million and \$188 less than the budget for FY/26. Interest earnings are projected at actual current revenue.

Hospitality Tax Fund 221

Hospitality fees are 1/5th of Lodgers' Tax. The FY/26 budgeted amount is \$3.7 million and the actual collection is expected to be \$3.6 million.

Air Quality Fund 242

The FY/26 budgeted amount is \$4 million. Revenues in this fund tend to run in cycles throughout the year, with some months higher than others due to certain conditions. To date, the revenues are projected to be \$4.1 million.

Senior Services Provider Grant Fund 250

Budgeted revenues for FY/26 are \$9.3 million. To date, the revenues are projected to be \$9.1 million. The fund does not include a transfer in from the General Fund for FY/26.

Gasoline Tax Road Fund 282

Revenues in this fund for FY/26 are budgeted at \$5.2 million, which includes a \$1 million transfer from the General Fund. Actual revenues are projected to reach the budgeted amount for FY/26. 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/26 revenues for the Automated Speed Enforcement Fund are budgeted at \$3.8 million. With \$ 417 thousand in additional code-enforcement civil compliance fees, actual revenues are projected at \$4.3 million. The fund was established by resolution R-22-26, and revenue is generated from assessments of fines from speed enforcement systems.

City/County Building Operations Fund 290

FY/26 revenues for the City/County Building Operations Fund are budgeted at \$313 thousand. To date, revenues are projected at \$388 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/26 revenues for the Aviation Operating Fund are budgeted at \$74.4 million and are currently projected at \$75.1 million as a result of increased revenue from Passenger Facility Charges.

Parking Facilities Operating Fund 641

FY/26 revenues in the Parking Facilities Operating Fund are budgeted at \$5.9 million. It is now expected that revenues will be slightly less than the budgeted amount at \$5.5 million. The decreases in revenue are primarily derived from fines, penalties, and other miscellaneous.

Refuse Disposal Operating Fund 651

Refuse Disposal FY/26 revenues are expected to increase \$2.7 million above the FY/26 budgeted amount of \$88.8 million. Residential collection revenues are projected to be below the budgeted amount by \$1.1 million, while commercial collection revenues are trending to come in above the budgeted amount by \$3.4 million due to a 5% increase in service charges effective August 2025. Landfill revenue is projected to decrease by \$240 thousand. 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/26 estimated revenues are budgeted at \$60.9 million. The transfer from General Fund is projected at \$29.2 million, along with the transfer from the transportation tax of \$23.2 million. Interest earning revenue is projected at actual current revenue.

Sports Stadium Operating Fund 691

Revenues for FY/26 are expected to be at \$2.1 million. Revenue sources for the Stadium Fund are lease revenues budgeted at \$733 thousand and surcharge revenues budgeted at \$1.4 million.

Risk Management Fund 705

Revenues for the Risk Management Fund are budgeted at \$46.2 million for FY/26 and are projected to meet budget net of investment revenues.

Group Self-Insurance Fund 710

FY/26 budgeted revenues for this fund are \$104.7 million and are projected to meet the budget.

Fleet Management Fund 725

Revenues for fleet are budgeted at \$14.9 million for FY/26 and are projected to be \$14.5 million. The revenue loss is mainly due to the stoppage of the fuel purchases by the Middle Rio Grande Conservancy District from City Fleet.

Employee Insurance Fund 735

FY/26 revenues in the Employee Insurance Fund are expected to come in at the budgeted level of \$7.8 million.

Communications Fund 745

FY/26 revenues for the Communications Fund are anticipated to be at \$13.3 million, which is slightly above the budgeted level of \$13.2 million. The fund's FY/26 appropriation and projected spending are less than the projected revenue.

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

	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q2 Estimate	Q2 Estimate - Revised Budget
202 - Marijuana Equity and Community Reinvestment Fund					
444016 - Penalties/Late Chgs	38	0	0	16	16
461001 - Investment Interest	110	0	0	34	34
461012 - Invest.-Unrealized (Gain) Loss	34	0	0	11	11
412014 - State - Cannabis Tax	3,636	3,500	3,500	3,500	0
202 - Marijuana Equity and Community Reinvestment Fund Total	3,819	3,500	3,500	3,561	61
210 - Fire Fund					
433201 - Grants - NM Fire Marshal	3,348	3,348	3,348	4,244	896
446112 - Chgs And Reimbursement	6	0	0	54	54
461001 - Investment Interest	285	5	5	106	101
461012 - Invest.-Unrealized (Gain) Loss	126	0	0	0	0
461201 - Rental Of City Property	4	0	0	4	4
461402 - Public surplus sales (non-tax)	1	0	0	0	0
461412 - Collections-City Prpty Damage	149	0	0	0	0
210 - Fire Fund Total	3,919	3,353	3,353	4,408	1,055
220 - Lodgers Tax Fund					
411201 - Lodgers Tax	19,015	18,405	18,405	18,217	(188)
461001 - Investment Interest	119	1	1	30	29
461012 - Invest.-Unrealized (Gain) Loss	58	0	0	14	14
220 - Lodgers Tax Fund Total	19,192	18,406	18,406	18,261	(145)
221 - Hospitality Tax Fund					
411203 - Hospitality Fee	3,813	3,681	3,681	3,643	(38)
461001 - Investment Interest	47	1	1	13	12
461012 - Invest.-Unrealized (Gain) Loss	23	0	0	6	6
221 - Hospitality Tax Fund Total	3,884	3,682	3,682	3,662	(20)
242 - Air Quality Fund					
421420 - Author Inspec Station Fee	23	25	25	25	0
421421 - Certified Emiss Insp Fees	10	7	7	7	0
421423 - Certified Paper Sales	1,128	1,200	1,200	1,200	0
421424 - Operating Permits Title V	915	965	965	965	0
421425 - Dust Permits	495	574	574	574	0
421426 - Air Quality Permit Fees	813	1,009	1,009	1,009	0
421427 - Asbestos Notification	42	44	44	44	0
421431 - Air Quality Notifications Fees	149	180	180	194	14
461001 - Investment Interest	184	0	0	54	54
461012 - Invest.-Unrealized (Gain) Loss	76	0	0	22	22
461402 - Public surplus sales (non-tax)	7	0	0	0	0
242 - Air Quality Fund Total	3,841	4,004	4,004	4,094	90
250 - Senior Services Provider Fund					
441020 - Charges for DSA AAA Services	9,020	9,123	9,123	8,911	(212)

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

	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q2 Estimate	Q2 Estimate - Revised Budget
441021 - Charges for DSA CDBG Services	110	119	119	119	0
461001 - Investment Interest	(2)	0	0	0	0
461012 - Invest.-Unrealized (Gain) Loss	3	0	0	0	0
461601 - Contributions And Donations	101	92	92	99	7
469099 - Other Misc Revenue-Nontax	15	7	7	0	(7)
250 - Senior Services Provider Fund Total	9,246	9,341	9,341	9,129	(212)
282 - Gas Tax Road Fund					
412003 - State-Gasoline Tax	4,880	4,200	4,200	4,200	0
461001 - Investment Interest	(28)	0	0	(14)	(14)
461012 - Invest.-Unrealized (Gain) Loss	(8)	0	0	0	0
491110 - Transfers In - Fund 110	1,640	1,000	1,000	1,000	0
497341 - CIP Transfers In - Fund 341	10	0	0	0	0
282 - Gas Tax Road Fund Total	6,495	5,200	5,200	5,186	(14)
289 - Automated Speed Enforcement Fund					
421283 - Code Enforce Civil Complia fee	5,878	0	0	0	0
446102 - Memberships	(16)	0	0	0	0
446112 - Chgs And Reimbursement	1	0	0	0	0
453004 - Photo Enforcement	0	3,800	3,800	3,800	0
461001 - Investment Interest	208	0	0	119	119
461012 - Invest.-Unrealized (Gain) Loss	94	0	0	53	53
461421 - Collections-Settlements	0	0	0	417	417
289 - Automated Speed Enforcement Fund Total	6,164	3,800	3,800	4,390	590
290 - City/County Bldg Ops Fund					
461001 - Investment Interest	26	0	0	6	6
461012 - Invest.-Unrealized (Gain) Loss	14	0	0	2	2
461201 - Rental Of City Property	333	313	313	388	75
290 - City/County Bldg Ops Fund Total	374	313	313	396	83
611 - Aviation Operating Fund					
4702 - Air Cargo	2,657	3,311	3,311	3,311	0
4701 - Airfield	11,016	11,834	11,834	11,834	0
4706 - Airline Rents	12,969	11,516	11,516	11,516	0
4711 - Airport Parking	17,148	16,816	16,816	16,816	0
4708 - AV-Miscellaneous	238	200	200	200	0
4714 - Car Rental	3,407	7,082	7,082	7,082	0
4705 - Concessions	15,745	14,641	14,641	14,641	0
4703 - GA-ABQ	2,819	2,842	2,842	2,842	0
4704 - GA-DEII	451	402	402	402	0
4610 - Interest earnings	5,081	1,600	1,600	1,443	(157)
4700 - Leased Properties	2,447	2,600	2,600	2,600	0
4690 - Other Miscellaneous	42	200	200	200	0
4709 - PFC	(78)	0	0	860	860

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

	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q2 Estimate	Q2 Estimate - Revised Budget
4614 - Property sales and recovery	8	0	0	0	0
4713 - Security Services	961	995	995	995	0
4710 - Tenant Fees	103	105	105	105	0
4712 - U.S. Govt Agencies	261	296	296	296	0
611 - Aviation Operating Fund Total	75,276	74,441	74,441	75,145	704
641 - Parking Facilities Operating Fund					
4410 - Charges For Services	17	4	4	17	13
4520 - Fines and Penalties	664	1,200	1,200	1,000	(200)
4610 - Interest earnings	133	4	4	34	30
4910 - Inter-Fund Transfers	200	400	400	400	0
4741 - Leased Property	13	0	0	17	17
4747 - Misc parking	53	0	0	0	0
4690 - Other Miscellaneous	0	110	110	0	(110)
4742 - Parking Meters	1,215	973	973	1,153	180
4743 - Parking Operations	3,128	3,144	3,144	2,880	(264)
4214 - Permit Revenue	34	15	15	34	19
641 - Parking Facilities Operating Fund Total	5,456	5,850	5,850	5,535	(315)
651 - Refuse Disposal Operating Fund					
4764 - Commercial Collections	40,298	37,292	37,292	40,715	3,424
4616 - Contributions	42	0	0	0	0
4610 - Interest earnings	623	300	300	388	88
4910 - Inter-Fund Transfers	1,324	1,324	1,324	1,324	0
4945 - Internal Svcs - Fleet	3	0	0	3	3
4762 - Landfill Revenue	4,966	4,675	4,675	4,435	(240)
4690 - Other Miscellaneous	201	0	0	123	123
4614 - Property sales and recovery	19	0	0	213	213
4765 - Recycling	2,670	2,655	2,655	2,678	22
4763 - Residential Collections	41,754	41,269	41,269	40,191	(1,078)
4330 - Shared/Contributions local Ope	162	274	274	274	0
4792 - Stadium lease	39	5	5	5	0
4766 - SW Fuel Surcharge	329	0	0	152	152
4769 - SW-Miscellaneous	823	1,000	1,000	1,000	0
651 - Refuse Disposal Operating Fund Total	93,253	88,794	88,794	91,500	2,706
661 - Transit Operating Fund					
4610 - Interest earnings	1,029	0	0	225	225
4910 - Inter-Fund Transfers	52,514	52,485	52,485	52,485	0
4614 - Property sales and recovery	252	0	0	115	115
4330 - Shared/Contributions local Ope	8,045	8,163	8,163	8,163	0
4771 - Transit Fares	0	0	0	0	0
4777 - Transit- Non-Transportation	107	0	0	698	698
4776 - Transit-Advertising	260	350	350	350	0
661 - Transit Operating Fund Total	62,207	60,998	60,998	62,036	1,038

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

	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q2 Estimate	Q2 Estimate - Revised Budget
691 - Sports Stadium Operating Fund					
461001 - Investment Interest	4	0	0	0	0
461012 - Invest.-Unrealized (Gain) Loss	9	0	0	0	0
461201 - Rental Of City Property	674	0	0	0	0
469099 - Other Misc Revenue-Nontax	2,212	0	0	0	0
479201 - Lease Revenues	(700)	733	733	733	0
479202 - Surcharge Revenues	640	1,400	1,400	1,400	0
491110 - Transfers In - Fund 110	800	0	0	0	0
461004 - Interest Income - Leases	29	0	0	0	0
691 - Sports Stadium Operating Fund Total	3,667	2,133	2,133	2,133	0
705 - Risk Management Fund					
445117 - MRCOG Charges	14	5	5	0	(5)
461001 - Investment Interest	5,590	500	500	2,527	2,027
461012 - Invest.-Unrealized (Gain) Loss	2,849	0	0	1,120	1,120
461402 - Public surplus sales (non-tax)	5	0	0	0	0
461710 - Insurance Reimburse from Risk	2	0	0	42	42
469099 - Other Misc Revenue-Nontax	1	0	0	0	0
494105 - Workers Compensation	16,799	15,877	15,877	15,877	0
494107 - Tort And Other Insurance	31,772	27,661	27,661	27,661	0
494109 - Unemployment Comp	1,017	1,142	1,142	1,038	(104)
494115 - Five Year Recovery Plan	1,752	1,000	1,000	0	(1,000)
705 - Risk Management Fund Total	59,800	46,186	46,186	48,265	2,080
710 - Group Self Insurance Fund					
461001 - Investment Interest	206	25	25	25	0
461012 - Invest.-Unrealized (Gain) Loss	170	0	0	0	0
469099 - Other Misc Revenue-Nontax	275	200	200	200	0
494206 - Group Ins Premium - Employer	0	228	228	0	(228)
494207 - Group Ins Premium - Employees	14,103	15,587	15,587	15,587	0
494209 - Medical Employer Premiums	58,817	62,349	62,349	62,349	0
494212 - Entity Premiums	19,130	19,484	19,484	19,484	0
494213 - Rx Rebates	7,808	6,825	6,825	6,825	0
710 - Group Self Insurance Fund Total	100,509	104,699	104,699	104,471	(228)
725 - Fleet Management Fund					
445117 - MRCOG Charges	32	3	3	31	27
445119 - Mid Rio Grande Conserv Charges	0	448	448	0	(448)
445120 - Puerto Del Sol golf course	2	9	9	6	(3)
445122 - Arroyo Del Oso golf course	20	30	30	24	(6)
445123 - Los Altos golf course	21	23	23	16	(6)
445124 - New Mexico Bio Park Society	1	1	1	1	0
461001 - Investment Interest	221	15	15	99	84
461012 - Invest.-Unrealized (Gain) Loss	110	0	0	45	45

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

	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q2 Estimate	Q2 Estimate - Revised Budget
461402 - Public surplus sales (non-tax)	28	5	5	25	20
494011 - Fleet Pool Chgs	33	60	60	29	(31)
494031 - Vehicle Maintenance Chgs	4,787	4,120	4,120	4,120	0
494032 - Vehicle OS Maint charges	4,528	3,640	3,640	3,640	0
494041 - Fuels And Lubricant Chgs	5,118	6,462	6,462	6,462	0
494056 - Whse Auction Service Chgs	138	100	100	90	(10)
725 - Fleet Management Fund Total	15,036	14,916	14,916	14,589	(327)
735 - Employee Insurance Fund					
433901 - Gr Ins Premium-Other Loc Govts	48	46	46	46	0
441011 - Admin Fees - Misc	24	30	30	25	(5)
461001 - Investment Interest	105	40	40	40	0
461012 - Invest.-Unrealized (Gain) Loss	41	0	0	20	20
461402 - Public surplus sales (non-tax)	0	0	0	0	0
469099 - Other Misc Revenue-Nontax	1	5	5	5	0
494201 - Insurance Admin Fee Revenue	1,363	1,325	1,325	1,325	0
494202 - Dntl Prem-Employee Contrb	760	855	855	855	0
494203 - Basic Llife Ins. Emplr	982	1,340	1,340	1,340	0
494204 - Vision Ins Prem-Employee	103	141	141	141	0
494210 - Dental Employer Premiums	3,294	3,419	3,419	3,419	0
494211 - Vision Employer Premiums	449	564	564	564	0
735 - Employee Insurance Fund Total	7,171	7,765	7,765	7,780	15
745 - Communications Fund					
411404 - Franchise Tax-Cable TV ABQ	161	178	178	178	0
433001 - Contrib- Bernalillo-Shared Ops	(15)	0	0	0	0
461001 - Investment Interest	25	0	0	9	9
461012 - Invest.-Unrealized (Gain) Loss	18	0	0	2	2
494061 - Radio Maintenance Chgs	1,534	995	995	995	0
494111 - Telephone-Admin Chgs	6,591	5,193	5,193	5,193	0
494112 - Network Charges-Revenue	3,794	6,876	6,876	6,876	0
745 - Communications Fund Total	12,109	13,242	13,242	13,253	11

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

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
202 - Marijuana Equity and Community Reinvestment Fund					
2500047-FA-Marijuana Equity & Comm Reinvest	3,900	3,900	149	3,900	0
202 - Marijuana Equity and Community Reinvestment Fund Total	3,900	3,900	149	3,900	0
210 - Fire Fund					
2700001-FD-State Fire Fund	3,069	3,069	1,930	8,174	(5,105)
2700010-FD-Transfer to D/S Fund 410	279	279	140	279	0
210 - Fire Fund Total	3,348	3,348	2,069	8,453	(5,105)
220 - Lodgers Tax Fund					
2500009-FA-Lodgers Promotion 220	8,784	8,784	2,343	8,884	(100)
2500010-FA-Trsf Sales Tax DS Fd-F220	7,658	7,658	3,829	7,658	0
2500011-FA-Trsf to Gen Fund	2,463	2,463	1,232	2,463	0
220 - Lodgers Tax Fund Total	18,905	18,905	7,403	19,005	(100)
221 - Hospitality Tax Fund					
2500012-FA-Lodgers Promo 221	1,854	1,854	478	1,854	0
2500013-FA-Trsf Sales Tax DS Fd-F221	1,133	1,133	567	1,133	0
2500014-FA-Trsf to CIP Fund	721	721	360	721	0
221 - Hospitality Tax Fund Total	3,708	3,708	1,405	3,708	0
242 - Air Quality Fund					
5600006-EH-Operating Permits	3,120	4,049	1,332	2,916	1,133
5600007-EH-Vehicle PollutionManagement	1,425	1,715	636	1,362	353
5600008-EH-Air-Trsf to General Fund	651	651	326	577	74
242 - Air Quality Fund Total	5,196	6,415	2,294	4,855	1,560

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

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
250 - Senior Services Provider Fund					
3200011-SA-Senior Services Provider	8,345	8,345	4,367	8,922	(577)
3200012-SA-CDBG Services	119	119	46	99	20
3200013-SA-Custodial Activities Prog	0	0	3	7	(7)
3200015-SA-Trsf to General Fund	948	948	474	948	0
250 - Senior Services Provider Fund Total	9,412	9,412	4,890	9,977	(565)
282 - Gas Tax Road Fund					
2400025-MD-Street Svcs-F282	5,193	5,193	3,235	6,863	(1,670)
2400026-MD-Trsf to Gen Fund	248	248	124	248	0
282 - Gas Tax Road Fund Total	5,441	5,441	3,359	7,111	(1,670)
289 - Automated Speed Enforcement Fund					
2400037-MD-Speed Enforcement Program	2,790	2,790	1,987	3,578	(788)
2400039-MD-Trsf to General Fund	1,000	1,000	0	1,000	0
289 - Automated Speed Enforcement Fund Total	3,790	3,790	1,987	4,578	(788)
290 - City/County Bldg Ops Fund					
2200007-GS-Law Enforcement Center	641	641	308	725	(84)
2200008-GS-C/C Trsf to General Fund	20	20	10	20	0
290 - City/County Bldg Ops Fund Total	661	661	318	745	(84)
611 - Aviation Operating Fund					
1100001-AV-Mgt and Prof Support	12,158	12,158	4,904	12,158	0

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

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
1100002-AV-Trsf Cap and Deferred Maint	60,330	60,330	43,421	60,330	0
1100004-AV-Trsf to General Fund	7,020	7,020	3,510	7,020	0
1100006-AV-Ops, Maint and Security	33,721	33,721	15,051	33,721	0
1100008-AV-Public Safety	7,733	7,733	3,742	7,733	0
611 - Aviation Operating Fund Total	120,962	120,962	70,628	120,962	0
641 - Parking Facilities Operating Fund					
2400027-MD-Parking Services Program	5,259	5,259	2,595	5,597	(338)
2400028-MD-Parking Trsf to Gen Fund	726	726	363	726	0
641 - Parking Facilities Operating Fund Total	5,985	5,985	2,958	6,323	(338)
651 - Refuse Disposal Operating Fund					
5400001-SW-Collections	26,428	26,428	15,981	28,534	(2,106)
5400002-SW-Disposal	13,110	13,110	6,546	12,726	384
5400003-SW-Adm Svcs	10,053	10,053	4,859	9,361	692
5400005-SW-Clean City	15,904	15,904	8,134	15,218	686
5400006-SW-Trsf to General Fund	11,244	11,244	5,622	11,244	0
5400009-SW-Trsf to Capital Fund	8,139	8,139	4,070	8,139	0
5400012-SW-Maintenance - Support Srvc	7,208	7,208	3,758	6,865	343
651 - Refuse Disposal Operating Fund Total	92,086	92,086	48,970	92,086	0
661 - Transit Operating Fund					
5700001-TR-Special Events Program	96	96	8	51	45
5700002-TR-Trsf to General Fund	6,821	6,821	3,411	6,821	0

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

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
5700003-TR-Strategic Support	7,221	7,221	3,521	6,813	408
5700006-TR-ABQ Ride	33,369	33,369	14,476	29,726	3,643
5700007-TR-Trsf to TR Grants Fund	463	463	232	463	0
5700008-TR-Paratransit Svcs	7,880	7,880	4,166	7,920	(40)
5700009-TR-Facility Maintenance	3,001	3,001	2,188	5,011	(2,010)
5700011-TR-ABQ Rapid Transit	5,474	5,474	4,129	7,232	(1,758)
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	67,068	67,068	33,502	66,780	288

691 - Sports Stadium Operating Fund

2200009-GS-Stadium Operations	1,234	1,234	864	1,558	(324)
2200010-GS-Stadium Trsf to General Fun	20	20	10	20	0
2200011-GS-Trsf to Debt Svc Fund	976	976	488	976	0
691 - Sports Stadium Operating Fund Total	2,230	2,230	1,362	2,554	(324)

705 - Risk Management Fund

2500006-FA-Risk - Workers Comp	3,263	3,263	1,431	3,865	(602)
2500022-FA-Risk - Tort and Other	3,971	3,971	2,609	3,551	420
2500023-FA-Risk Trsf to Gen Fund	1,239	1,239	620	1,239	0
2500024-FA-Risk - Safety Office	2,726	2,726	1,169	2,425	301
2500032-FA-Risk Fund Administration	1,297	1,297	712	1,217	80
2500034-FA-WC/Tort and Other Claims	29,279	29,279	10,620	27,980	1,299

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

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
4700002-HR-Unemployment Comp	1,544	1,544	182	1,530	14
4700003-HR-Employee Equity	1,037	1,037	517	1,033	4
705 - Risk Management Fund Total	44,356	44,356	17,860	42,840	1,516
710 - Group Self Insurance Fund					
4700008-HR-Group Self Insurance	101,735	101,735	57,447	101,735	0
710 - Group Self Insurance Fund Total	101,735	101,735	57,447	101,735	0
725 - Fleet Management Fund					
2200013-GS-Fleet Management	14,328	14,328	7,835	15,083	(755)
2200025-GS-Fleet Trsf to General Fund	481	481	240	481	0
725 - Fleet Management Fund Total	14,809	14,809	8,076	15,564	(755)
735 - Employee Insurance Fund					
4700004-HR-Insurance Adm	7,846	7,846	1,987	7,841	5
4700005-HR-Ins Trsf to General Fund	206	206	103	206	0
735 - Employee Insurance Fund Total	8,052	8,052	2,090	8,047	5
745 - Communications Fund					
3600003-TI-City Communications	12,787	12,787	6,839	12,776	11
3600004-TI-Comm Trsf to Gen Fund	325	325	162	325	0
745 - Communications Fund Total	13,112	13,112	7,002	13,101	11