EC-26-213

City of Albuquerque
MAYOR / CAO OFFICE

Tim Keller, Mayor

Interoffice Memorandum

August 3, 2026

To: **Klarissa J. Peña, President, City Council**

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

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

Attached is the Third 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 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 Kevin Noel, Acting Budget Officer at 768-3517.

Approved:

Samantha Sengel 8/11/26

Dr. Samantha Sengel Date

Chief Administrative Officer

Approved as to Legal Form:

DocuSigned by:

Lauren Keefe 8/6/2026 | 12:28 PM MDT

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Lauren Keefe Date

City Attorney

Recommended:

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CD

Signed by:

Donna Sandoval 8/6/2026 | 8:58 AM MDT

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Donna Sandoval Date

Director, DFAS

Carla Martinez

Carla Martinez Date

Chief Financial Officer

DocuSigned by:

Kevin E. Noel 8/5/2026 | 11:42 AM MDT

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Kevin E. Noel Date

Acting City Budget Officer

Cover Analysis

1. What is it?

Executive Communication (EC) – Third 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

Third Quarter Revenue Estimates
For General Fund

General Fund Revenue Estimates

The General Fund section of this report references data available as of March 2026, when the FY/27 proposed budget was prepared. The revenue estimates in the third quarter report represent the City's best estimates; however, revenues are difficult to gauge due in part to economic uncertainties of international conflict and federal policy changes and potential impacts to energy markets, inflation, employment, federal grants and transfer payments, and consumer confidence.

The following sections provide detail about FY/26 expectations. This includes a summary table showing the FY/26 third quarter estimate compared with the FY/26 approved budget. The outlook for FY/26 is described as positive, negative, mixed, or neutral, relative to the FY/26 approved budget. Total audited FY/25 General Fund revenue was $6.9 million above the FY/25 approved budget. There was 1.1%, or about $6.2 million, in additional GRT; $7.7 million in additional miscellaneous revenues, largely due to an end-of-year audit adjustment; and another $5.1 million in additional transfers from other funds. However, these increases were countered by an $831 thousand shortfall in franchise, a $1.2 million shortfall in property taxes, and other shortfalls in permit revenue, service charges, and earnings on investments.

Gross Receipts Tax

Share of FY/25 General Fund Revenue: 69.0%, Three-Year Trend: 3.0%, FY/26 Estimate: 3.8%, Outlook: Positive

Audited actual GRT revenues for FY/25 increased $6.2 million, or about 1.1%, over the approved budget. This was 3.0% growth over FY/24, which was slowed somewhat by the transfer of cannabis excise revenue from the General Fund to a new Marijuana Equity and Community Reinvestment Fund in FY/25. For FY/26, growth is expected at 3.8%. Year-to-date growth as of February 2026 is 4.6%, boosted considerably by a lump sum food hold harmless payment received early in the first month of the year due to an FY/25 error at the State Taxation and Revenue Department.

Outlook

Growth for the year remains modestly steady despite the risks of inflation, record-low consumer confidence and stalled employment growth. While there is currently no recession in the baseline forecast, the forecast in the near term anticipates very slow growth and ongoing risks of inflation and market instabilities resulting from the Iran war, which has yet to be resolved as of the third quarter.

Risks

Year-to-date GRT growth as of February does not yet take into account any impacts of the Iranian war. Additionally, Albuquerque was the only New Mexican municipality that experienced a decline in employment in recent months. The longer the war persists unresolved, the greater the long-term risks to household stability and the overall economy.

Property Tax

Share of FY/25 General Fund Revenue: 12.8%, Three-Year Trend: 4.4%, FY/26 Estimate: 4%, Outlook: Positive

FY/25 audited actual revenues were 1.1% under the approved budget, or about $1.2 million. This was 3.5% over the previous year. FY/26 revenues are trending slightly above the 4% expectation, at about 5%. Increased valuations for commercial properties that are presently outpacing the rate of residential valuations provide some upward pressure, possibly limiting impacts from the expansion of the standard exemption for veterans from $4,000 to $10,000.

Outlook

Mortgage rates remain somewhat elevated, and home sales have decreased in recent months. Nevertheless, the outlook for revenue is generally positive.

Franchise Taxes

Share of FY/25 General Fund Revenue: 4%, Three-Year Trend: 0.8%, FY/26 Estimate: 0.9%, Outlook: Mixed

Total franchise taxes for FY/25 were $831 thousand, or 2.4% below the approved budget; however, this was still nearly $2 million, or 6.2%, above FY/24. The increase was largely due to growth in the electric and water franchises, both of which had implemented rate increases that impacted revenues. The remaining franchises experienced modest declines for the year.

For FY/26, few gains are expected in the franchises, with an overall expected growth rate of 0.9%. Warmer winter weather, water conservation efforts, and declining landline use all contribute to the lackluster performance in this revenue category. The Water Authority's governing board in June 2024 approved a utility budget for FY/25 that included a 12% increase in water and sewer rates, or about $6 per month for the average residential customer. The rate increase became effective as of August 2024. While FY/25 revenue was expected to be impacted, the final revenue was overstated because the first month of FY/26 was inadvertently adjusted back to FY/25. Consequently, FY/26 expected revenues are pulled back somewhat in the third quarter.

Outlook

Looking forward, very modest growth is expected. Slow population growth and household formation limits growth. The approved PNM rate increase, half of which became effective July 1, 2025 and the other half April 1, 2026, provides some modest upward pressure.

Franchise revenues historically track with household formation and business activity with the exception of telephone, which has slowly declined with the trend away from landline telephones. With slower economic growth in the near term expected, flat to slightly negative franchise revenues are expected with the exception of announced rate increases.

Other Intergovernmental Assistance

Share of FY/25 General Fund Revenue: 0.6+%, Three-Year Trend: 1.9%, FY/26 Estimate: 1%, Outlook: Positive

Other intergovernmental assistance includes State and county shared revenues (excluding GRT). The FY/25 audited actual was 1%, or $47 thousand, below the approved budget, largely due to lower gas tax revenue. FY/26 year-to-date State shared motor vehicle license revenue and State shared gas tax revenue are up slightly over the previous year, while intergovernmental revenues are slightly negative.

Permits

Share of FY/25 General Fund Revenue: 1.9%, Three-Year Trend: 1.4%, FY/26 Estimate: -0.1%: Outlook: Negative
Largest source of revenues are building permits and inspection fees, business registration and barricading permits

Building Permits and Inspections

Building permits and inspection revenues for FY/25 were -23.8%, or nearly $3 million, below the approved budget. However, this was still 7.7% 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 expectation is for a general slowdown in construction. However, as of March 2026, year-to-date building permit values (estimated value of permitted projects) are trending slightly above this time last year. This is due to modest growth and the final issuance of a master permit for a large multifamily development worth $63 million, originally submitted in 2023. Building permit revenues are adjusted slightly upward in the third quarter, reflecting modest year-to-date growth.

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 nearly $3 million, or about 32.4%, below the budget. This is 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 Q3, these revenues are also adjusted slightly above the approved budget based on year-to-date actuals.

Charges for Services

Share of FY/25 revenue: 3.1%, Three-Year Trend: 1.1%, FY/26 Estimate: 12.4% Outlook: Positive

Charges for services include fees charged for entry into City venues and services provided to citizens. In FY/25, charges for services were 8.9%, or $2.6 million below the approved budget. 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.

Year-to-date revenues for FY/26 are in line with expectations, slightly above the approved budget. 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: 1.7%, Three-Year Trend: -2.4%, FY/26 Estimate: -45.8%, Outlook: Negative

Fines and Forfeitures

Fines are predominantly air quality penalties, and for FY/25, the revenue was 33.4%, or about $32 thousand above the approved budget. For FY/26, the estimate is slightly below the approved budget due to decreased year-to-date actuals.

Interest Earnings

Interest earnings in FY/25 finished considerably below expectations, about 53%, or just over $1 million, below the budget. This was largely due to lower fund balances. For FY/26 Q3, the expectation has been reduced 100% to zero. Year-to-date revenues show potential unrealized losses for the year.

Other Miscellaneous Revenues

Other miscellaneous revenues in FY/25 were 112%, or $7.2 million over the approved budget. 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: 25.1%, FY/26 Estimate: 15.9%, Outlook: Positive

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

FY/25 revenues finished $89 thousand, or 3.5% above the estimate for FY/25, which was $93 thousand above the previous year. The FY/26 estimate is currently flat with the approved budget. These revenues are typically consistent with expected increases in population and economic growth.

Indirect Overhead

Indirect overhead (IDOH) for FY/25 finished 32.7%, or $9.9 million above the estimate due to updated IDOH rates. This was $21.8 million above FY/24. 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 Third Quarter FY/26
(In Thousands of Dollars)

	FY25 Approved Budget	FY25 Audited Actual	FY26 Approved Budget	FY26 Second Quarter	FY26 Third Quarter	FY26 Q3 - Appr Budget	FY25 Outlook	FY25 Revenue Share	FY26 Growth Estimate
Gross Receipts Tax	116,901	118,818	122,470	122,713	122,713	0.2%	Positive	14.2%	3.3%
GRT-Pen And Int	1,651	2,043	2,118	2,118	2,118	0.0%	Positive	0.2%	3.7%
GRT-InfraStructure	14,494	14,758	15,173	15,233	15,233	0.4%	Positive	1.8%	3.2%
GRT-Public Safety	58,967	59,409	61,792	61,549	61,549	-0.4%	Negative	7.1%	3.6%
GRT- Hold Harmless	84,829	84,851	88,268	88,268	88,268	0.0%	Negative	10.1%	4.0%
State-GRT 1.225%	285,445	288,195	299,076	300,736	300,736	0.6%	Positive	34.3%	4.4%
GRT-State--P&I	1,435	2,362	1,848	1,848	1,848	0.0%	Negative	0.3%	-21.7%
Compensating Tax	9,484	9,017	8,692	9,017	9,017	3.7%	Positive	1.1%	0.0%
Interstate Telecom Tax	76	66	66	66	77	16.0%	Positive	0.0%	16.6%
Total GRT	**573,282**	**579,519**	**599,503**	**601,549**	**601,559**	**0.3%**	**Positive**	**69.0%**	**3.8%**
Property Tax	109,100	107,874	111,682	112,189	112,189	0.5%	Positive	12.8%	4.0%
Franchise Tax-Telephone	751	646	763	763	603	-21.0%	Negative	0.1%	-6.7%
Franchise Tax-Electric	15,638	14,990	15,108	15,108	15,864	5.0%	Positive	1.8%	5.8%
Franchise Tax-Gas	6,383	4,311	4,836	4,836	4,378	-9.5%	Negative	0.5%	1.6%
Franchise Tax-Cable TV	3,678	3,272	3,574	3,574	3,272	-8.5%	Negative	0.4%	0.0%
Franchise Tax - Water Auth	7,756	10,121	8,838	10,121	9,374	6.1%	Positive	1.2%	-7.4%
Franchise Tax-Telecom	471	506	453	453	666	46.9%	Positive	0.1%	31.6%
Total Franchise	**34,677**	**33,846**	**33,572**	**34,855**	**34,156**	**1.7%**	**Mixed**	**4.0%**	**0.9%**
Other Intergovernmental Assistance	4,826	4,780	4,533	4,700	4,827	6.5%	Positive	0.6%	1.0%
Building Permit Revenue	12,415	9,454	11,730	8,611	8,927	-23.9%	Negative	1.1%	-5.6%
Permit Revenue	9,175	6,201	5,712	6,629	6,719	17.6%	Positive	0.7%	8.4%
Service Charges	28,597	26,048	28,838	29,271	29,271	1.5%	Positive	3.1%	12.4%
Fines & Penalties	95	126	99	160	128	29.3%	Positive	0.0%	1.5%
Earnings on Investments	1,964	922	2,023	500	0	-100.0%	Negative	0.1%	-100.0%
Miscellaneous	6,405	13,577	6,331	7,259	7,259	14.7%	Positive	1.6%	-46.5%
Transfers From Other Funds	5,348	5,064	8,587	7,307	7,337	-14.6%	Negative	0.6%	44.9%
Payments In Lieu of Taxes	2,510	2,599	2,503	2,533	2,533	1.2%	Positive	0.3%	-2.6%
IDOH	30,313	40,222	43,457	43,458	43,458	0.0%	Positive	4.8%	8.0%
Services Charges-Internal	155	266	155	168	168	8.4%	Positive	0.0%	-36.8%
Transfers For CIP Positions	13,829	9,060	14,317	12,868	12,868	-10.1%	Negative	1.1%	42.0%
TOTAL REVENUE	**832,693**	**839,557**	**873,043**	**872,055**	**871,398**	**-0.2%**	**Negative**	**100.0%**	**3.8%**
NON-RECURRING	**4,205**	**4,207**	**6,312**	**6,312**	**6,312**	**0.0%**	**Negative**	**0.5%**	**50.0%**
RECURRING REVENUE	**828,488**	**835,350**	**866,731**	**865,743**	**865,086**	**-0.2%**	**Negative**	**99.5%**	**3.6%**

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
3rd 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	11,452	16,721	0
1000005-AW-Animal HEART	21	21	12	21	0
1000000 - AW-Animal Welfare Department Total	16,687	16,742	11,464	16,742	0
3900001-CA-Chief Admin Office Program	6,918	6,935	4,550	6,324	611
3900000 - CA-Chief Administrative Office Total	6,918	6,935	4,550	6,324	611
1300001-CC-Office of the City Clerk	4,387	5,150	3,237	5,932	(782)
1300002-CC-Administrative Hearing Off	589	591	338	516	75
1300010-CC-Open and Ethical	90	90	71	101	(11)
1300000 - CC-Office of the City Clerk Dept Total	5,066	5,831	3,646	6,549	(718)
7700003-CI-Joint Comm on Intergovt	252	252	176	255	(3)
7700004-CI-Dues and Memberships	524	524	516	533	(9)
7700010-CI-Early Retirement Program	5,198	5,198	7,002	8,168	(2,970)
7700011-CI-GF Trsf to Ops Grants Fund	12,000	12,000	849	12,000	0
7700012-CI-GF Trsf to Sales Tax Fund	15,061	15,061	11,296	15,061	0
7700014-CI-GF Trsf to Solid Waste Ops	711	711	533	711	0
7700015-CI-Trsf to Equip Replace Fund	500	500	375	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	750	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	5,456	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	27,823	47,019	(2,983)
1700001-CL-Council Services Program	9,715	9,743	7,525	9,761	(18)

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General Fund Expense Projection
3rd Quarter
($000's)

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1700002-CL-Transfer to CIP Fund	0	0	0	0	0
1700000 - CL-Council Services Total	9,715	9,743	7,525	9,761	(18)
1400001-CM-Administrative Support Program	4,893	4,908	3,564	4,908	0
1400002-CM-Field Response Program	10,227	10,271	7,357	10,271	0
1400003-CM-Special Operations	2,814	2,818	1,748	2,818	0
1400000 - CM-Community Safety Department Total	17,934	17,997	12,669	17,997	0
1500001-CP-Civilian Police OS Agency	3,043	3,053	1,887	3,043	10
1500000 - CP-Civilian Police Oversight Dept Total	3,043	3,053	1,887	3,043	10
2300001-CS-Strategic Support	2,044	2,052	1,618	2,043	9
2300002-CS-Community Events	5,473	5,478	3,894	5,355	123
2300003-CS-Museum	4,368	4,380	3,249	4,340	40
2300004-CS-Public Library	16,841	16,902	12,953	16,902	0
2300006-CS-Biological Park	18,568	18,628	15,499	18,716	(88)
2300007-CS-CIP Bio Park	653	656	110	656	0
2300008-CS-Explora	1,789	1,789	1,342	1,789	0
2300010-CS-Museum-Balloon	2,093	2,099	1,572	2,112	(13)
2300011-CS-Public Arts Urban Enhancem	773	776	517	750	26
2300012-CS-CABQ Media	1,134	1,137	892	1,234	(97)
2300000 - CS-Cultural Services Dept Total	53,736	53,897	41,646	53,897	0
1200001-ED-Economic Development	3,056	3,165	2,033	3,192	(27)
1200002-ED-International Trade Program	170	170	128	170	0
1200005-ED-Econ Dev Investment	1,472	1,472	998	1,430	42
1200000 - ED-Economic Development Dept Total	4,698	4,807	3,160	4,792	15
5600001-EH-Consumer Health	2,246	2,255	1,629	2,231	24

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
3rd Quarter
($000's)

	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
5600002-EH-Environmental Svcs	863	866	632	849	17
5600003-EH-Urban Biology	665	667	406	629	38
5600005-EH-Strategic Support	1,730	1,739	1,154	1,628	111
5600011-EH-Cannabis Services Program	130	131	72	84	47
5600000 - EH-Environmental Health Dept Total	5,634	5,658	3,893	5,421	237
2500001-FA-Accounting	4,596	4,615	3,317	4,402	213
2500005-FA-Purchasing Program	2,390	2,399	1,528	2,103	296
2500007-FA-Strategic Support - DFAS	1,198	1,205	659	1,075	130
2500008-FA-Treasury Svcs Program	1,261	1,265	740	1,258	7
2500016-FA-Financial Support Services	1,284	1,284	880	1,422	(138)
2500028-FA-Office of Mgmt and Budget	1,696	1,703	1,274	1,739	(36)
2500039-FA-Office of MRA	1,299	1,304	819	1,303	1
2500048-FA-Office of Equity and Inclusion	2,116	2,126	1,397	1,922	204
2500049-FA-Office of Emergency Management (INACTIVE)	866	869	582	1,011	(142)
2500000 - FA-Finance and Admin Svc Dept Total	16,706	16,770	11,197	16,235	535
2900007-FC-Strategic Support	1,421	1,427	903	1,298	129
2900010-FC-Child and Family Developmnt	5,613	5,640	2,625	3,448	2,192
2900011-FC-Community Recreation	15,619	15,645	12,106	16,242	(597)
2900020-FC-Educational Initiatives	2,566	2,568	921	2,595	(27)
2900022-FC-Transfer to Fund 305	0	0	0	0	0
2900000 - FC-Youth and Family Services Total	25,219	25,280	16,555	23,583	1,697
2700002-FD-Headquarters	5,329	5,346	3,577	4,970	376
2700003-FD-Dispatch	7,067	7,068	5,494	7,362	(294)
2700004-FD-Emergency Response/Field Op	98,596	98,596	78,407	105,347	(6,751)
2700005-FD-Fire Prevention / FMO	8,161	8,163	5,807	7,755	408
2700006-FD-Training	4,617	4,618	3,639	4,802	(184)

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2700007-FD-Logistics / Planning	4,870	4,878	4,055	5,485	(607)
2700013-FD-Emergency Services	3,839	3,840	3,502	4,836	(996)
2700000 - FD-Fire Department Total	132,479	132,509	104,481	140,556	(8,047)
2200001-GS-Strategic Support	1,169	1,175	823	1,077	98
2200002-GS-Facilities	8,166	8,179	5,584	7,784	395
2200003-GS-Gibson Health Hub (INACTIVE)	0	0	(52)	0	0
2200004-GS-Security	10,627	10,667	8,178	11,016	(349)
2200005-GS-Energy & Sustainability	757	760	629	802	(42)
2200006-GS-Convention Center/ASC	2,176	2,176	1,707	2,278	(102)
2200024-GS-Trsf to Stadium Ops Fund	0	0	0	0	0
2200000 - GS-General Services Department Total	22,895	22,957	16,869	22,957	0
3000007-HH-Strategic Support	3,521	3,534	2,484	3,404	130
3000008-HH-Health and Human Services	5,095	5,102	3,006	4,726	376
3000009-HH-Affordable Housing	948	950	770	1,278	(328)
3000012-HH-Mental Health	5,199	5,200	2,102	5,438	(238)
3000013-HH-Emergency Shelter	8,326	8,329	4,064	6,978	1,351
3000015-HH-Substance Use	3,294	3,298	1,256	2,201	1,097
3000019-HH-Homeless Support Services	7,031	7,033	3,612	7,682	(649)
3000028-HH-Gateway Center	11,183	11,190	7,328	12,929	(1,739)
3000000 - HH-Health, Housing and Homelessness Dept Total	44,597	44,636	24,621	44,636	0
4700001-HR-Personnel Services	5,723	5,738	4,131	5,669	69
4700007-HR-B/C/J/Q Union Time Program	131	131	46	131	0
4700000 - HR-Human Resources Department Total	5,854	5,869	4,177	5,800	69
4100001-IA-Internal Audit	1,081	1,086	721	1,051	35
4100000 - IA-Internal Audit Department Total	1,081	1,086	721	1,051	35

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General Fund Expense Projection
3rd 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	452	780	122
4200000 - IG-Office of Inspector GenDept Total	899	902	452	780	122
3400004-LG-Legal Services	7,668	7,701	5,903	7,716	(15)
3400000 - LG-Legal Department Total	7,668	7,701	5,903	7,716	(15)
3800001-MA-Mayors Office Program	1,207	1,210	654	1,032	178
3800000 - MA-Mayor's Office Department Total	1,207	1,210	654	1,032	178
2400004-MD-Strategic Support	3,382	3,397	2,713	3,550	(153)
2400005-MD-Design Recovered Storm	3,422	3,436	1,429	1,497	1,939
2400006-MD-Design Recovered CIP	2,207	2,218	1,734	2,299	(81)
2400009-MD-Construction	2,117	2,125	1,379	1,973	152
2400010-MD-Streets	6,852	6,877	3,864	4,220	2,657
2400011-MD-Storm Drainage	3,499	3,507	2,823	3,729	(222)
2400012-MD-Street Svcs-F110	13,807	13,826	12,478	17,171	(3,345)
2400013-MD-Trsf to CIP Fund	0	0	0	0	0
2400014-MD-Trsf to Gas Tax Road Fund	1,000	1,000	750	1,000	0
2400015-MD-Special Events Parking Prog	19	19	0	19	0
2400022-MD-City Bldgs (INACTIVE)	0	0	0	0	0
2400033-MD-Real Property Program	839	843	629	868	(25)
2400000 - MD-Municipal Development Dept Total	37,144	37,248	27,799	36,326	922
5100002-PD-Neighborhood Policing	124,648	125,067	104,010	133,459	(8,392)
5100003-PD-Investigative Services	63,028	63,258	49,337	64,911	(1,653)
5100004-PD-Administrative Support	25,619	25,650	18,469	24,107	1,543
5100005-PD-Professional Accountability	30,851	30,977	22,073	29,727	1,250
5100007-PD-Prisoner Transport Program	4,072	4,087	3,656	5,011	(924)

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	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	253	338	662
5100012-PD-Trsf to CIP Fund	0	0	0	0	0
5100021-PD-Aviation Policing	0	0	1	0	0
5100022-PD-Office of the Superintndent	23,251	23,340	15,115	20,223	3,117
5100023-PD-Trsf to Parking Fac Ops Fd	400	400	300	400	0
5100000 - PD-Police Department Total	272,869	273,779	213,215	278,177	(4,398)
4900001-PL-Strategic Support	4,146	4,159	2,209	4,158	1
4900002-PL-Code Enforcement	5,052	5,532	3,622	5,394	138
4900003-PL-Urban Design and Devel Prog	3,220	3,234	1,931	2,973	261
4900005-PL-One Stop Shop	10,737	11,233	7,752	11,059	174
4900009-PL-Transfer to Refuse Fund 651	463	463	347	463	0
4900000 - PL-Planning Department Total	23,618	24,621	15,862	24,047	574
4500006-PR-Strategic Support	2,363	2,373	1,617	2,199	174
4500007-PR-Park Management	21,853	21,899	15,527	20,817	1,082
4500008-PR-Recreation	5,521	5,532	4,226	5,959	(427)
4500010-PR-Aquatic Services	6,590	6,598	4,965	6,869	(271)
4500013-PR-Trsf to CIP Fund	150	150	113	150	0
4500016-PR-CIP Funded Employees	3,069	3,080	1,735	3,080	0
4500017-PR-Open Space Mgmt	6,713	6,728	4,194	6,135	593
4500018-PR-Golf Program	5,132	5,144	4,266	6,295	(1,151)
4500000 - PR-Parks and Recreation Dept Total	51,391	51,504	36,642	51,504	0
3200001-SA-Well Being	7,393	7,415	4,892	7,363	52
3200002-SA-Basic Svcs	833	836	543	750	86
3200003-SA-Strategic Support	3,165	3,175	2,476	3,313	(138)
3200004-SA-GF Trsf to Senior Svcs Fund	0	0	0	0	0
3200000 - SA-Senior Affairs Department Total	11,391	11,426	7,910	11,426	0

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	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
3600001-TI-Information Services	12,611	12,564	8,657	12,557	7
3600002-TI-Data Management for APD	1,215	1,221	870	1,202	19
3600007-TI-Citizen Services	4,051	4,161	2,896	4,121	40
3600000 - TI-Technology and Innovation Total	17,877	17,946	12,424	17,880	66
5700004-TR-Gen Trsf to Transit Ops	29,231	29,231	21,923	29,231	0
5700000 - TR-Transit Total	29,231	29,231	21,923	29,231	0
TOTAL GENERAL FUNDS	**869,593**	**873,374**	**639,668**	**884,482**	**(11,108)**

Other Operating Funds Revenue

The following section contains information on operating funds other than the General Fund using data available through March 2026. The table that follows the narrative sections shows revenue by fund and by account for FY/25 Actual, FY/26 Original Budget, FY/26 Revised Budget, and FY/26 Third 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

FY/26 revenues for the Fire Fund are budgeted at $3.4 million. The primary source of revenue in this fund is from the State Fire Marshal's Office allocation, which is 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 total distribution of $4.2 million has been received by the City. Interest earnings are projected at $219 thousand and other revenue at $63 thousand.

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 $18.5 million and $50 thousand more 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/25 budgeted amount is $3.6 million and is currently projected to be $3.7 million.

Air Quality Fund 242

Budgeted revenues for FY/26 total $4 million. Projected annual revenues are $4 million. Air Quality Permit Fees program are estimated to be $195 thousand lower than budgeted (the majority of these fees are collected in the 1st quarter), while total revenues from notification fees, public surplus sales, and certified emission Inspection Fees are projected at $60 thousand above budget.

Senior Services Provider Grant Fund 250

Budgeted revenues for FY/26 are $9.3 million. The revenues are projected to be $9.1 million, mainly from decreased program income from DSA AAA Services. The Fund does not receive a transfer in from the General Fund for FY/26.

Gasoline Tax Road Fund 282

FY/26 revenues for the Gasoline Tax Road Fund are budgeted at $4.2 million and are currently projected at $4.1 million. Additional revenue in the fund is a transfer from the General Fund, budgeted at $1 million.

Automated Speed Enforcement Fund 289

FY/26 revenues for the Automated Speed Enforcement Fund are budgeted at $3.8 million. Revenues are projected at $6.7 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 Operations Fund 290

FY/26 revenues for the City/County Building Operations Fund are budgeted at $313 thousand, and currently 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 for the Parking Facilities Operating Fund are budgeted at $5.9 million and are currently projected at $5.7 million. Revenue is primarily derived from parking meters, parking lots and operations.

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 earnings are projected at current actual revenue. Advertising and other categories are projected to be $1.2 million.

Sports Stadium Operating Fund 691

Revenues for FY/26 are expected to be at the budgeted amount of $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 budgeted amount.

Fleet Management Fund 725

Revenues for fleet are budgeted at $14.9 million for FY/26 and are projected to be $14.7 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.

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q3 Estimate	Q3 Estimate - Revised Budget
202 - Marijuana Equity and Community Reinvestment Fund					
444016 - Penalties/Late Chgs	38	0	0	25	25
461001 - Investment Interest	110	0	0	63	63
461012 - Invest.-Unrealized (Gain) Loss	34	0	0	21	21
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**	**3,609**	**109**
210 - Fire Fund					
433201 - Grants - NM Fire Marshal	3,348	3,348	3,348	4,244	896
446112 - Chgs And Reimbursement	6	0	0	58	58
461001 - Investment Interest	285	5	5	219	214
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	2	2
461412 - Collections-City Prpty Damage	149	0	0	0	0
210 - Fire Fund Total	**3,919**	**3,353**	**3,353**	**4,525**	**1,172**
220 - Lodgers Tax Fund					
411201 - Lodgers Tax	19,015	18,405	18,405	18,455	50
461001 - Investment Interest	119	1	1	62	61
461012 - Invest.-Unrealized (Gain) Loss	58	0	0	22	22
220 - Lodgers Tax Fund Total	**19,192**	**18,406**	**18,406**	**18,539**	**133**
221 - Hospitality Tax Fund					
411203 - Hospitality Fee	3,813	3,681	3,681	3,691	10
461001 - Investment Interest	47	1	1	27	26
461012 - Invest.-Unrealized (Gain) Loss	23	0	0	10	10
221 - Hospitality Tax Fund Total	**3,884**	**3,682**	**3,682**	**3,729**	**47**
242 - Air Quality Fund					
421420 - Author Inspec Station Fee	23	25	25	25	0
421421 - Certified Emiss Insp Fees	10	7	7	8	1
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	814	(195)
421427 - Asbestos Notification	42	44	44	44	0
421431 - Air Quality Notifications Fees	149	180	180	235	55
461001 - Investment Interest	184	0	0	112	112
461012 - Invest.-Unrealized (Gain) Loss	76	0	0	40	40
461402 - Public surplus sales (non-tax)	7	0	0	3	3
242 - Air Quality Fund Total	**3,841**	**4,004**	**4,004**	**4,020**	**16**
250 - Senior Services Provider Fund					
441020 - Charges for DSA AAA Services	9,020	9,123	9,123	8,911	(212)

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q3 Estimate	Q3 Estimate - Revised Budget
441021 - Charges for DSA CDBG Services	110	119	119	114	(5)
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**	**9,124**	**(217)**
282 - Gas Tax Road Fund					
412003 - State-Gasoline Tax	4,880	4,200	4,200	4,200	0
461001 - Investment Interest	(28)	0	0	(15)	(15)
461012 - Invest.-Unrealized (Gain) Loss	(8)	0	0	(6)	(6)
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**	**5,178**	**(22)**
289 - Automated Speed Enforcement Fund					
421283 - Code Enforce Civil Complia fee	5,878	0	0	2,180	2,180
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	216	216
461012 - Invest.-Unrealized (Gain) Loss	94	0	0	83	83
461421 - Collections-Settlements	0	0	0	417	417
289 - Automated Speed Enforcement Fund Total	**6,164**	**3,800**	**3,800**	**6,696**	**2,896**
290 - City/County Bldg Ops Fund					
461001 - Investment Interest	26	0	0	10	10
461012 - Invest.-Unrealized (Gain) Loss	14	0	0	4	4
461201 - Rental Of City Property	333	313	313	388	75
290 - City/County Bldg Ops Fund Total	**374**	**313**	**313**	**401**	**88**
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

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q3 Estimate	Q3 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	5	1
4520 - Fines and Penalties	664	1,200	1,200	1,200	0
4610 - Interest earnings	133	4	4	65	61
4910 - Inter-Fund Transfers	200	400	400	400	0
4741 - Leased Property	13	0	0	32	32
4747 - Misc parking	53	0	0	0	0
4690 - Other Miscellaneous	0	110	110	0	(110)
4742 - Parking Meters	1,215	973	973	1,143	170
4743 - Parking Operations	3,128	3,144	3,144	2,856	(288)
4214 - Permit Revenue	34	15	15	20	5
4614 - Property sales and recovery	0	0	0	7	7
641 - Parking Facilities Operating Fund Total	**5,456**	**5,850**	**5,850**	**5,728**	**(122)**
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	285	285
4910 - Inter-Fund Transfers	52,514	52,485	52,485	52,485	0
4614 - Property sales and recovery	252	0	0	153	153
4330 - Shared/Contributions local Ope	8,045	8,163	8,163	8,478	315
4771 - Transit Fares	0	0	0	0	0
4777 - Transit- Non-Transportation	107	0	0	811	811
4776 - Transit-Advertising	260	350	350	391	41

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q3 Estimate	Q3 Estimate - Revised Budget
661 - Transit Operating Fund Total	**62,207**	**60,998**	**60,998**	**62,603**	**1,605**
691 - Sports Stadium Operating Fund					
461001 - Investment Interest	4	0	0	(6)	(6)
461012 - Invest.-Unrealized (Gain) Loss	9	0	0	(6)	(6)
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**	**2,120**	**(13)**
705 - Risk Management Fund					
445117 - MRCOG Charges	14	5	5	0	(5)
461001 - Investment Interest	5,590	500	500	4,110	3,610
461012 - Invest.-Unrealized (Gain) Loss	2,849	0	0	1,574	1,574
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**	**50,303**	**4,117**
710 - Group Self Insurance Fund					
461001 - Investment Interest	206	25	25	(72)	(97)
461012 - Invest.-Unrealized (Gain) Loss	170	0	0	(31)	(31)
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**	**104,343**	**(356)**
725 - Fleet Management Fund					
445117 - MRCOG Charges	32	3	3	22	19
445119 - Mid Rio Grande Conserv Charges	0	448	448	0	(448)
445120 - Puerto Del Sol golf course	2	9	9	5	(4)
445122 - Arroyo Del Oso golf course	20	30	30	20	(10)
445123 - Los Altos golf course	21	23	23	20	(3)
445124 - New Mexico Bio Park Society	1	1	1	1	0
461001 - Investment Interest	221	15	15	157	142

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q3 Estimate	Q3 Estimate - Revised Budget
461012 - Invest.-Unrealized (Gain) Loss	110	0	0	62	62
461402 - Public surplus sales (non-tax)	28	5	5	40	35
494011 - Fleet Pool Chgs	33	60	60	23	(37)
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	100	0
725 - Fleet Management Fund Total	**15,036**	**14,916**	**14,916**	**14,672**	**(244)**
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	54	14
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 LIfe 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**	**7,794**	**29**
745 - Communications Fund					
411404 - Franchise Tax-Cable TV ABQ	161	178	178	209	31
433001 - Contrib- Bernalillo-Shared Ops	(15)	0	0	0	0
461001 - Investment Interest	25	0	0	21	21
461012 - Invest.-Unrealized (Gain) Loss	18	0	0	8	8
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**	**13,302**	**60**

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	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	1,387	3,900	0
202 - Marijuana Equity and Community Reinvestment Fund Total	3,900	3,900	1,387	3,900	0
210 - Fire Fund					
2700001-FD-State Fire Fund	3,069	3,069	2,309	8,339	(5,270)
2700010-FD-Transfer to D/S Fund 410	279	279	209	279	0
210 - Fire Fund Total	3,348	3,348	2,518	8,618	(5,270)
220 - Lodgers Tax Fund					
2500009-FA-Lodgers Promotion 220	8,784	8,784	5,160	8,905	(121)
2500010-FA-Trsf Sales Tax DS Fd-F220	7,658	7,658	5,744	7,658	0
2500011-FA-Trsf to Gen Fund	2,463	2,463	1,847	2,463	0
220 - Lodgers Tax Fund Total	18,905	18,905	12,751	19,026	(121)
221 - Hospitality Tax Fund					
2500012-FA-Lodgers Promo 221	1,854	1,854	1,037	2,079	(225)
2500013-FA-Trsf Sales Tax DS Fd-F221	1,133	1,133	850	1,133	0
2500014-FA-Trsf to CIP Fund	721	721	541	977	(256)
221 - Hospitality Tax Fund Total	3,708	3,708	2,428	4,189	(481)
242 - Air Quality Fund					
5600006-EH-Operating Permits	3,120	4,049	2,023	2,686	1,363
5600007-EH-Vehicle PollutionManagement	1,425	1,715	1,005	1,310	405
5600008-EH-Air-Trsf to General Fund	651	651	488	651	0
242 - Air Quality Fund Total	5,196	6,415	3,517	4,646	1,769

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250 - Senior Services Provider Fund					
3200011-SA-Senior Services Provider	8,345	8,345	6,680	9,143	(798)
3200012-SA-CDBG Services	119	119	62	85	34
3200013-SA-Custodial Activities Prog	0	0	5	6	(6)
3200015-SA-Trsf to General Fund	948	948	711	948	0
250 - Senior Services Provider Fund Total	9,412	9,412	7,458	10,182	(770)
282 - Gas Tax Road Fund					
2400025-MD-Street Svcs-F282	5,193	5,193	5,116	6,767	(1,574)
2400026-MD-Trsf to Gen Fund	248	248	186	248	0
282 - Gas Tax Road Fund Total	5,441	5,441	5,302	7,015	(1,574)
289 - Automated Speed Enforcement Fund					
2400037-MD-Speed Enforcement Program	2,790	3,207	2,863	3,453	(246)
2400039-MD-Trsf to General Fund	1,000	1,000	0	1,000	0
289 - Automated Speed Enforcement Fund Total	3,790	4,207	2,863	4,453	(246)
290 - City/County Bldg Ops Fund					
2200007-GS-Law Enforcement Center (INACTIVE)	641	641	468	671	(30)
2200008-GS-C/C Trsf to General Fund (INACTIVE)	20	20	15	20	0
290 - City/County Bldg Ops Fund Total	661	661	483	691	(30)
611 - Aviation Operating Fund					
1100001-AV-Mgt and Prof Support	12,158	12,158	7,400	12,158	0

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1100002-AV-Trsf Cap and Deferred Maint	60,330	60,330	51,875	60,330	0
1100004-AV-Trsf to General Fund	7,020	7,020	5,265	7,020	0
1100006-AV-Ops, Maint and Security	33,721	33,721	22,204	33,721	0
1100008-AV-Public Safety	7,733	7,733	5,329	7,733	0
611 - Aviation Operating Fund Total	120,962	120,962	92,074	120,962	0
641 - Parking Facilities Operating Fund					
2400027-MD-Parking Services Program (INACTIVE)	5,259	5,259	3,959	5,847	(588)
2400028-MD-Parking Trsf to Gen Fund (INACTIVE)	726	726	545	726	0
641 - Parking Facilities Operating Fund Total	5,985	5,985	4,503	6,573	(588)
651 - Refuse Disposal Operating Fund					
5400001-SW-Collections	26,428	26,428	23,202	28,534	(2,106)
5400002-SW-Disposal	13,110	13,110	9,876	12,726	384
5400003-SW-Adm Svcs	10,053	10,053	7,240	9,361	692
5400005-SW-Clean City	15,904	15,904	12,652	15,218	686
5400006-SW-Trsf to General Fund	11,244	11,244	8,433	11,244	0
5400009-SW-Trsf to Capital Fund	8,139	8,139	6,104	8,139	0
5400012-SW-Maintenance - Support Srvcs	7,208	7,208	5,669	6,865	343
651 - Refuse Disposal Operating Fund Total	92,086	92,086	73,176	92,086	0
661 - Transit Operating Fund					
5700001-TR-Special Events Program	96	96	47	47	49
5700002-TR-Trsf to General Fund	6,821	6,821	5,116	6,421	400

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5700003-TR-Strategic Support	7,221	7,221	5,270	7,195	26
5700006-TR-ABQ Ride	33,369	33,369	21,702	29,936	3,433
5700007-TR-Trsf to TR Grants Fund	463	463	347	463	0
5700008-TR-Paratransit Svcs	7,880	7,880	6,196	8,161	(281)
5700009-TR-Facility Maintenance	3,001	3,001	3,492	5,142	(2,141)
5700011-TR-ABQ Rapid Transit	5,474	5,474	6,051	8,115	(2,641)
5700012-TR-Trsf to TR Capital Fund	2,593	2,593	1,945	2,593	0
5700013-TR-Trsf to Refuse Disposal Fd	150	150	113	150	0
661 - Transit Operating Fund Total	67,068	67,068	50,278	68,223	(1,155)
691 - Sports Stadium Operating Fund					
2200009-GS-Stadium Operations	1,234	1,234	1,087	1,513	(279)
2200010-GS-Stadium Trsf to General Fun	20	20	15	20	0
2200011-GS-Trsf to Debt Svc Fund	976	976	732	976	0
691 - Sports Stadium Operating Fund Total	2,230	2,230	1,834	2,509	(279)
705 - Risk Management Fund					
2500006-FA-Risk - Workers Comp	3,263	3,263	2,243	3,708	(445)
2500022-FA-Risk - Tort and Other	3,971	3,971	2,951	3,512	459
2500023-FA-Risk Trsf to Gen Fund	1,239	1,239	929	1,239	0
2500024-FA-Risk - Safety Office	2,726	2,726	1,751	2,586	140
2500032-FA-Risk Fund Administration	1,297	1,297	965	1,357	(60)
2500034-FA-WC/Tort and Other Claims	29,279	29,279	16,748	29,817	(538)

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4700002-HR-Unemployment Compensation	1,544	1,544	341	1,486	58
4700003-HR-Employee Equity	1,037	1,037	739	1,037	0
705 - Risk Management Fund Total	44,356	44,356	26,668	44,741	(385)
710 - Group Self Insurance Fund					
4700008-HR-Group Self Insurance	101,735	101,735	85,017	109,965	(8,230)
710 - Group Self Insurance Fund Total	101,735	101,735	85,017	109,965	(8,230)
725 - Fleet Management Fund					
2200013-GS-Fleet Management	14,328	14,328	11,992	15,657	(1,329)
2200025-GS-Trsf to General Fund	481	481	361	481	0
725 - Fleet Management Fund Total	14,809	14,809	12,353	16,138	(1,329)
735 - Employee Insurance Fund					
4700004-HR-Insurance Administration	7,846	7,846	5,643	7,841	5
4700005-HR-Ins Trsf to General Fund	206	206	155	206	0
735 - Employee Insurance Fund Total	8,052	8,052	5,798	8,047	5
745 - Communications Fund					
3600003-TI-City Communications	12,787	12,787	9,482	12,736	51
3600004-TI-Comm Trsf to Gen Fund	325	325	244	325	0
745 - Communications Fund Total	13,112	13,112	9,726	13,061	51