



EC-26-18

City of Albuquerque


MAYOR / CAO OFFICE

Tim Keller, Mayor

Interoffice Memorandum

January 6, 2026

To: Klarissa J. Peña, President, City Council

From: Timothy M. Keller, Mayor 


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

Attached is the First 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.

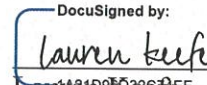
If you have any questions please contact Lawrence L. Davis, Budget Officer at 768-3364.

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

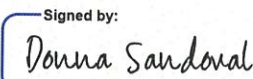
Approved:


Dr. Samantha Sengel Date
Chief Administrative Officer

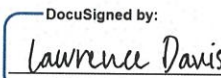
Approved as to Legal Form:

DocuSigned by:
 1/6/2026 | 4:32 PM MST
Lauren Keefe Date
City Attorney

Recommended:

Signed by:
 1/6/2026 | 4:11 PM MST
Donna Sandoval Date
Director, DFAS

 1/13/26
Matthew Whelan Date
DCAO/Chief Financial Officer

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 1/5/2026 | 4:53 PM MST
Lawrence L. Davis Date
Budget Officer

Cover Analysis

1. What is it?

Executive Communication (EC) – First 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

**First Quarter Revenue Estimates
For General Fund**

General Fund Revenue Estimates

The General Fund section of this report references data available as of October 2025. Because final FY/25 audited numbers are not yet available and the Five-Year Forecast has not been completed, first quarter revenue estimates for FY/26 are shown at the original budgeted amounts. Unaudited actuals for FY/25 are available and are not expected to materially change. The report makes comparison between the FY/25 unaudited actual to the FY/25 estimated actuals that were prepared with the approved FY/26 budget. The final FY/25 results influence FY/26 as many of the differences are recurring and will affect the re-estimate of the current year. For instance, FY/25 Gross Receipts Tax (GRT) revenue finished slightly higher than the approved budget, therefore, FY/26 has a slightly higher base from which to grow.

The following sections provide detail on the current General Fund revenue expectations. Much of the explanation focuses on the FY/25 unaudited actual receipts and how they will influence FY/26. The section also includes a summary table with FY/25 estimated actual ("the estimate") prepared with FY/26 budget, FY/25 unaudited actual, the FY/25 difference between the estimated and unaudited actual, the FY/26 approved budget, and a column that describes the outlook for FY/26 as positive, negative, mixed or neutral. Total unaudited FY/25 General Fund revenue is an estimated \$5.1 million above the FY/25 estimate prepared in April 2025 and \$5.8 million above the original FY/25 budget. There were shortfalls from the estimate in GRT, property taxes, service charges and earnings on investments. However, these were countered by better performance in franchise revenues, IDOH, and miscellaneous revenue. Note: the FY/26 growth estimates below reflect the current budget and many will be revised in light of the final FY/25 audited numbers and overall economic conditions as the new Five-Year Forecast is completed.

Gross Receipts Tax.

Share of FY/25 General Fund Revenue: 69.1%, Three-year Trend: 3.2%, FY/26 Current Budget Estimate: 3.4%, Outlook Positive

The unaudited actual GRT revenue for FY/25 increased 1.1%, or \$6.2 million, over the original FY/25 budget but fell short about 0.6%, or \$3.4 million, from the Q3 estimate. However, this is largely because of an error at the state tax department which caused a shortage in revenue for June 2025 which was fixed and distributed to the City in July 2025, or the beginning of FY/26. Finally, there was a \$5.3 million accounting adjustment to comply with GASB 87 and GASB 96 for bond and lease proceeds. This was included in miscellaneous revenue. For FY/26, GRT growth is expected to increase by about 3.4%.

Outlook

The economy continues to reflect steady consumer demand. Employment has softened; however, at the time of this reporting period the federal government is shutdown, causing a pause in federal employment data. The August 2025 employment report showed unadjusted Albuquerque nonfarm employment growing 0.9% and gaining 3,800 jobs. The unemployment rate decreased to 4.2% from 5% in July. Important sectors such as construction and professional business services grew at 2.9% and 0.3%, respectively. In

the near term the outlook for GRT growth is cautiously modest, in line with a national picture that shows a softening economy with a number of national and international risks.

Risks

There are many uncertainties related to GRT revenue collections. Nearly every year the City is likely to either receive a lump sum or negative distribution due the often erratic nature of hold harmless distributions from the State. In FY/26, the shared food and medical hold harmless distribution to local governments decreases to just 28%. For national growth expectations, IHS gives the baseline forecast a 50% probability, 30% pessimistic and 20% to the optimistic scenario. Downside risks include tariff-induced inflation, immigration restrictions and deportations and worsening financial conditions relative to the baseline. As noted earlier, the federal government was shut down during the first quarter of FY/26.

Property Tax.

Share of General Fund Revenue: 12.9%, Three-year Trend: 3.5%, FY/26 Current Budget Estimate: 3.5%, Outlook: Positive

FY/25 unaudited actual revenues were below the approved budget by 1.1%, or about \$1.2 million, this was about -0.5%, or about \$555 thousand below the estimate. For tax year 2025, overall county net taxable values increased by 6.9%. For FY/26, property tax revenues to the City are expected to increase about 3.5%.

Outlook

For FY/26, the current budgeted growth is 3.5%. In the 2024 New Mexico Legislative Session, House Bill 47 expanded property tax exemptions to veterans. The legislation raised the standard veteran property tax exemption from \$4,000 to \$10,000 in the 2025 tax year, with annual adjustments for inflation. It also established a proportional property tax exemption for disabled veterans that matches their federal disability rating starting in 2026. This is in lieu of requiring a 100% disability for exemption eligibility. While the exact impact to City property tax revenues is not clear, it is expected that the new exemptions will decrease the tax base somewhat. The City will be carefully monitoring property tax revenues and make adjustments to the forecast as necessary.

Franchise Taxes.

Share of General Fund Revenue: 4.0%, Three-year Trend: 2.6%, FY/26 Current Budget Estimate: -0.8%, Outlook: Neutral

Total franchise taxes in FY/25 were 4%, or \$1.3 million, above the estimate. The electric and water franchises did better than expectation while most of the remaining, particularly the 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. Gas franchise revenue is sensitive to weather, gas prices, and fluctuating demand.

For FY/26, overall franchise revenues are expected to be generally flat or slightly negative. PNM did receive permission for rate increases to be implemented in two phases to minimize the impact on customers. The first took place in July 2025 and the second is

expected to occur in April 2026. The average monthly residential bill increase is estimated to be \$6.23. Estimates for franchise revenue will be evaluated at the Five-Year Forecast.

Other Intergovernmental Assistance.

Share of General Fund Revenue: 0.6%, Three-year Trend: 2.5%, FY/26 Current Budget Estimate: -5.2%, Outlook: Negative

Other intergovernmental assistance includes state shared revenues for municipal road gas tax and motor vehicle licenses (it does not include GRT) and county shared revenues. The FY/25 unaudited actual was \$690 thousand above the estimate. While all sources in this category showed growth over the year, the municipal gas tax grew the most, at 17%, or about \$341 thousand over the previous year. These revenues will be re-evaluated in the Five-Year forecast based on year-to-date information and expectations for gas prices and consumer demand.

Despite the increase realized in FY/25, generally, state shared gas tax revenues have remained stagnant. This is largely due to relatively low and stable gas prices and slow population growth. According to the US Energy Information Administration, lower average retail gas prices are expected over 2025 and 2026 due to lower crude oil prices and decreasing gasoline consumption in 2026 because of increasing vehicle fuel economy.

Permits

Share of General Fund Revenue (all permits combined): 1.9%, Three-year Trend: 12.4%, FY/26 Current Budget Estimate: 11.4%
Outlook: Positive - The 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 \$836 thousand, or about 8.1% below the estimate. This was nearly \$3 million below the original FY/25 budget. For FY/25, building permits were projected to increase 36.8% or \$3.3 million above FY/24. This was due to some fee increases to plumbing/mechanical, electrical and re-roofing permits, as well as an increase to the technology fees; however, due to delays in implementation, much of the expected increases did not materialize in FY/25.

According to BBER estimates, total housing permits for the City are expected to decrease 23.1% in FY/26, with an expected 676 single-family housing units and nearly 546 multi-family units for the year. FY/26 year-to-date building per permit values are about 20% over FY/25 as of August 2025. For FY/26 building permit revenue is expected to increase 24.1%. These revenues will be closely monitored and adjusted at the Five-Year Forecast if necessary.

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 was \$1.1 million, or nearly 21%, above the estimate, but nearly \$3 million below the original budget. New code enforcement, business license and restaurant inspection fees were

implemented to improve City compliance management; however, due to delays in implementation, and some fees being pulled back by City Council, only about half of the expected revenue was generated for the year. For FY/26, these revenues are expected to decline about 8%. These revenues will be closely monitored and adjusted at the Five-Year Forecast if necessary.

Charges for Services.

Share of revenue: 3.1%, three-year trend: 0.5%, FY/26 Current Budget Estimate: 10.7% Outlook: Positive

Charges for services include fees charged for entry into City venues and services provided to citizens. For FY/25, service charges were \$2.5 million, or about 9%, below the estimate and 9% below FY/24, which is possibly reflecting reduced consumer confidence and tourism.

For FY/26, the current budget shows 10.7% growth. As of this report, year-to-date revenues for service charges are about flat with FY/25. Due to the unexpectedly low revenues for FY/25, the estimate for FY/26 is likely too aggressive and may have to be adjusted downward at the Five-Year Forecast. These revenues will be evaluated more completely in the Five-Year Forecast and the budget process for FY/27.

Miscellaneous Revenues

Share of General Fund Revenue (all misc, including fines, interest, and rent revenue, etc.): 1.6%, Three-year Trend: -28.8%, FY/26 Current Budget Estimate: -38.1%, Outlook: Negative

Fines and Forfeitures.

Fines are predominantly air quality charges, and in FY/25, these fines were about 27.4%, or about \$27 thousand above the estimate. The City generally expects these fines to stay minimal although occasionally certain compliance issues generate larger revenues. For FY/26, the projection is for \$99 thousand, closer to historical averages.

Interest Earnings.

FY/25 revenues ended \$922 thousand, or 53%, below the estimate due to continued lower interest rates and fund balances. For FY/26, the approved budget assumes about \$2 million in interest earnings, which will most likely be adjusted downward at the Five-Year Forecast.

Other Miscellaneous Revenues.

Other miscellaneous revenues were \$12.6 million, or 75% above the estimate. This was due in part to a \$5.3 million accounting adjustment for bond and lease proceeds. These revenues were necessary 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. For FY/26, other miscellaneous revenues are budgeted at \$6.3 million, closer to historical averages, and will be reconsidered at the Five-Year Forecast based on year-to-date actual revenues.

Intra-Governmental Revenues

Includes PILOT, Transfers, IDOH, and Internal Services Share of General Fund Revenue: 6.8%, Three-year Trend: 46.5%, FY/26 Current Budget Estimate: 20.9%, Outlook: Positive

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

FY/25 revenues finished 3.5%, or \$89 thousand above the estimate and are expected to be nearly flat with the previous year in FY/26.

Indirect Overhead.

Indirect overhead (IDOH) for FY/25 finished \$9.8 million, or 32.3%, over the original budget due to increased IDOH rates consistent with inflationary pressures and labor costs. For FY/26, IDOH is expected at \$43.5 million, or an increase of 8.3%.

Internal Service.

Internal service charges reflect business or other services performed for other City departments by the Department of Municipal Development, Department of Finance and Administration or Parks and Recreation. For FY/25, these revenues were about \$111 thousand, or 71.6% above the estimate. FY/26 revenues are expected at \$155 thousand, closer to historical levels, but will be re-evaluated with the development of the FY/27 budget.

Interfund Transfers.

For FY/25, transfers ended about \$284 thousand below the estimate. For FY/26, these transfers increase about \$3.5 million over the previous year. This is due to three transfers that were added in the Council version of the final appropriation bill. About \$2 million is a one-time transfer from the Lodgers' Tax Fund 220 for special athletic events held by the Parks and Recreation Department. The other \$1 million is from the Automated Speed Enforcement Fund 289 to support crossing guards.

CIP-Funded Positions.

FY/25 revenue for CIP funded positions was \$4.8 million, or 34.5% below the estimate due to lower-than-expected capital expenditures in the budget. The FY/26 budget provides a 58% increase over the previous year; however, this may be adjusted downward at the Five-Year Forecast to be more in line with FY/25 actuals.

General Fund Revenues in First Quarter FY/26*

(In Thousands of Dollars)

*Note: The first quarter revenue estimates are equal to the approved budget.

	FY25 Approved Budget	FY25 Third Quarter Estimated Actual	FY25 Unaudited Actual	FY25 % Actual to Approved	FY25 \$ Actual to Approved	FY25 \$ Actual Minus Q3 Est. Actual	FY25 % Actual Minus Q3 Est.	FY26 Approved Budget	FY26 Outlook	FY25 Revenue Share	FY26 % FY25 to FY/26
Gross Receipts Tax	116,901	119,690	118,818	1.6%	1,917	(872)	-0.7%	122,470	Positive	14.2%	3.1%
GRT-Pen And Int	1,651	2,060	2,043	23.7%	392	(18)	-0.9%	2,118	Positive	0.2%	3.7%
GRT-InfraStructure	14,494	14,828	14,758	1.8%	264	(70)	-0.5%	15,173	Positive	1.8%	2.8%
GRT-Public Safety	58,967	60,126	59,409	0.7%	442	(717)	-1.2%	61,792	Positive	7.1%	4.0%
GRT - Hold Harmless .375%	84,829	85,046	84,851	0.0%	22	(196)	-0.2%	88,268	Positive	10.1%	4.0%
State-GRT 1.225%	285,445	290,727	288,195	1.0%	2,750	(2,532)	-0.9%	299,076	Positive	34.4%	3.8%
GRT-State--P&I	1,435	1,799	2,362	64.6%	927	563	31.3%	1,848	Positive	0.3%	-21.7%
CMP	9,484	8,536	9,017	-4.9%	(467)	481	5.6%	8,692	Positive	1.1%	-3.6%
ITG	76	65	66	-13.6%	(10)	1	1.3%	66	Positive	0.0%	0.5%
Total GRT	573,282	582,879	579,519	1.1%	6,237	(3,360)	-0.6%	599,503	Positive	69.1%	3.4%
Property Tax	109,100	108,429	107,874	-1.1%	(1,226)	(555)	-0.5%	111,682	Positive	12.9%	3.5%
Franchise Tax-Telephone	751	767	646	-14.0%	(105)	(121)	-15.8%	763	Positive	0.1%	18.1%
Franchise Tax-Electric	15,638	14,253	14,990	-4.1%	(648)	737	5.2%	15,108	Positive	1.8%	0.8%
Franchise Tax-Gas	6,383	4,672	4,311	-32.5%	(2,072)	(361)	-7.7%	4,836	Positive	0.5%	12.2%
Franchise Tax-Cable TV ABQ	3,678	3,567	3,272	-11.1%	(406)	(295)	-8.3%	3,574	Positive	0.4%	9.2%
Franchise Tax - Water Auth	7,756	8,838	10,121	30.5%	2,365	1,283	14.5%	8,838	Negative	1.2%	-12.7%
Franchise Tax-Telecom	471	454	506	7.4%	35	52	11.4%	453	Negative	0.1%	-10.4%
Total Franchise	34,677	32,551	33,845	-2.4%	(832)	1,294	4.0%	33,572	Neutral	4.0%	-0.8%
Other Intergovernmental Assistance	4,826	4,090	4,780	-1.0%	(47)	690	16.9%	4,533	Negative	0.6%	-5.2%
Building Permit Revenue	12,415	10,290	9,454	-23.8%	(2,961)	(836)	-8.1%	11,730	Positive	1.1%	24.1%
Permit Revenue	9,175	5,129	6,201	-32.4%	(2,974)	1,072	20.9%	5,712	Negative	0.7%	-7.9%
ALL PERMITS	21,590	15,419	15,655	-27.5%	(5,935)	236	1.5%	17,442	Positive	1.9%	11.4%
Service Charges	28,597	28,597	26,048	-8.9%	(2,550)	(2,550)	-8.9%	28,838	Positive	3.1%	10.7%
ALL MISC	8,464	9,263	13,656	61.3%	5,192	4,393	47.4%	8,454	Negative	1.6%	-38.1%
Fines & Penalties	95	99	126	33.4%	32	27	27.4%	99	Negative	0.0%	-21.5%
Earnings on Investments	1,964	1,964	922	-53.0%	(1,042)	(1,042)	-53.0%	2,023	Positive	0.1%	119.4%
Miscellaneous	6,405	7,200	12,607	96.8%	6,202	5,407	75.1%	6,331	Negative	1.5%	-49.8%
ALL INTRA-GOVT REV	52,156	52,156	57,107	9.5%	4,951	4,951	9.5%	69,020	Positive	6.8%	20.9%
Transfers From Other Funds	5,348	5,348	5,064	-5.3%	(284)	(284)	-5.3%	8,587	Positive	0.6%	69.6%
Payments In Lieu of Taxes	2,510	2,510	2,599	3.5%	89	89	3.5%	2,503	Negative	0.3%	-3.7%
IDOH	30,313	30,313	40,117	32.3%	9,804	9,804	32.3%	43,457	Positive	4.8%	8.3%
Services Charges-Internal	155	155	266	71.6%	111	111	71.6%	155	Negative	0.0%	-41.7%
Transfers For CIP Positions	13,829	13,829	9,060	-34.5%	(4,769)	(4,769)	-34.5%	14,317	Positive	1.1%	58.0%
TOTAL REVENUE	832,693	833,384	838,482	0.7%	5,789	5,098	0.6%	873,043	Positive	100.0%	4.1%
NON-RECURRING	4,205	4,207	4,207	0.0%	2	-	0.0%	6,312	Positive	0.5%	50.0%
RECURRING REVENUE	828,488	829,177	834,275	0.7%	5,787	5,098	0.6%	866,731	Positive	99.5%	3.9%

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
1st 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	16,666	3,780	16,666	0
1000005-AW-Animal HEART	21	21	2	21	0
1000000 - AW-Animal Welfare Department Total	16,687	16,687	3,782	16,687	0
3900001-CA-Chief Admin Office Program	6,918	6,918	1,745	6,820	98
3900000 - CA-Chief Administrative Office Total	6,918	6,918	1,745	6,820	98
1300001-CC-Office of the City Clerk	4,387	4,387	1,110	4,387	0
1300002-CC-Administrative Hearing Off	589	589	106	589	0
1300010-CC-Open and Ethical	90	90	32	90	0
1300000 - CC-Office of the City Clerk Dept Total	5,066	5,066	1,249	5,066	0
7700003-CI-Joint Comm on Intergovt	252	252	31	252	0
7700004-CI-Dues and Memberships	524	524	437	531	(7)
7700010-CI-Early Retirement Program	5,198	5,198	2,396	9,528	(4,330)
7700011-CI-GF Trsf to Op Grants Fund	12,000	12,000	435	12,000	0
7700012-CI-GF Trsf to Sales Tax Fund	15,061	15,061	3,765	15,061	0
7700014-CI-GF Trsf to Solid Waste Ops	711	711	178	711	0
7700015-CI-Trsf to Veh/Comp Replace	500	500	125	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	250	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	1,826	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	10,315	48,374	(4,338)
1700001-CL-Council Services Program	9,715	9,715	2,341	9,715	0

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
1st 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	9,715	2,341	9,715	0
1400001-CM-Administrative Support Program	4,893	4,893	1,285	5,670	(777)
1400002-CM-Field Response Program	10,227	10,227	2,320	8,348	1,879
1400003-CM-Special Operations	2,814	2,814	407	3,107	(293)
1400000 - CM-Community Safety Department Total	17,934	17,934	4,012	17,124	810
1500001-CP-Civilian Police OS Agency	3,043	3,043	605	3,038	5
1500000 - CP-Civilian Police Oversight Dept Total	3,043	3,043	605	3,038	5
2300001-CS-Strategic Support	2,044	2,044	613	2,115	(71)
2300002-CS-Community Events	5,473	5,473	1,482	5,367	106
2300003-CS-Museum	4,368	4,368	1,395	4,301	67
2300004-CS-Public Library	16,841	16,841	4,369	16,841	0
2300006-CS-Biological Park	18,568	18,568	4,779	18,661	(93)
2300007-CS-CIP Bio Park	653	653	37	653	0
2300008-CS-Explora	1,789	1,789	298	1,789	0
2300010-CS-Museum-Balloon	2,093	2,093	511	2,093	0
2300011-CS-Public Arts Urban Enhancem	773	773	169	680	93
2300012-CS-CABQ Media	1,134	1,134	307	1,236	(102)
2300000 - CS-Cultural Services Dept Total	53,736	53,736	13,961	53,736	0
1200001-ED-Economic Development	3,056	3,056	593	3,070	(14)
1200002-ED-International Trade Program	170	170	8	170	0
1200005-ED-Econ Dev Investment	1,472	1,472	394	1,458	14
1200000 - ED-Economic Development Dept Total	4,698	4,698	995	4,698	0
5600001-EH-Consumer Health	2,246	2,246	533	2,242	4
5600002-EH-Environmental Svcs	863	863	149	846	17

City of Albuquerque
Office of Management and Budget
General Fund Expense Projection
1st 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	665	148	622	43
5600005-EH-Strategic Support	1,730	1,730	381	1,667	63
5600011-EH-Cannabis Services Program	130	130	33	131	(1)
5600000 - EH-Environmental Health Dept Total	5,634	5,634	1,244	5,507	127
2500001-FA-Accounting	4,596	4,596	1,071	4,596	0
2500005-FA-Purchasing Program	2,390	2,390	765	2,241	149
2500007-FA-Strategic Support - DFAS	1,198	1,198	202	1,043	155
2500008-FA-Treasury Svcs Program	1,261	1,261	266	1,192	69
2500016-FA-Financial Support Services	1,284	1,284	15	1,293	(9)
2500028-FA-Office of Mgmt and Budget	1,696	1,696	418	1,696	0
2500039-FA-Office of MRA	1,299	1,299	268	1,273	26
2500048-FA-Office of Equity and Inclusion	2,116	2,116	466	2,111	5
2500049-FA-Office of Emergency Management	866	866	240	764	102
2500000 - FA-Finance and Admin Svc Dept Total	16,706	16,706	3,712	16,209	497
2900007-FC-Strategic Support	1,421	1,421	285	1,374	47
2900010-FC-Child and Family Developmnt	5,613	5,613	1,175	4,181	1,432
2900011-FC-Community Recreation	15,619	15,619	4,005	17,344	(1,725)
2900020-FC-Educational Initiatives	2,566	2,566	637	2,321	245
2900000 - FC-Youth and Family Services Total	25,219	25,219	6,102	25,219	0
2700002-FD-Headquarters	5,329	5,329	1,183	5,055	274
2700003-FD-Dispatch	7,067	7,067	1,794	7,642	(575)
2700004-FD-Emergency Response/Field Op	98,596	98,596	25,330	104,984	(6,388)
2700005-FD-Fire Prevention / FMO	8,161	8,161	1,846	7,838	323
2700006-FD-Training	4,617	4,617	1,072	4,205	412
2700007-FD-Logistics / Planning	4,870	4,870	1,197	5,243	(373)
2700013-FD-Emergency Services	3,839	3,839	1,136	4,986	(1,147)

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	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
2700000 - FD-Fire Department Total	132,479	132,479	33,558	139,953	(7,474)
2200001-GS-Strategic Support	1,169	1,169	288	1,124	45
2200002-GS-Facilities	8,166	8,166	1,512	8,002	164
2200003-GS-Gibson Health Hub (INACTIVE)	0	0	0	0	0
2200004-GS-Security	10,627	10,627	2,650	10,932	(305)
2200005-GS-Energy & Sustainability	757	757	304	890	(133)
2200006-GS-Convention Center/ASC	2,176	2,176	242	1,947	229
2200024-GS-Trsf to Stadium Ops Fund	0	0	0	0	0
2200000 - GS-General Services Department Total	22,895	22,895	4,996	22,895	0
3000007-HH-Strategic Support	3,521	3,521	804	3,249	272
3000008-HH-Health and Human Services	5,095	5,095	778	4,586	509
3000009-HH-Affordable Housing	948	948	286	1,410	(462)
3000012-HH-Mental Health	5,199	5,199	400	4,969	230
3000013-HH-Emergency Shelter	8,326	8,326	1,508	8,391	(65)
3000015-HH-Substance Use	3,294	3,294	525	3,691	(397)
3000019-HH-Homeless Support Services	7,031	7,031	905	6,815	216
3000028-HH-Gateway Center	11,183	11,183	2,104	11,481	(298)
3000000 - HH-Health, Housing and Homelessness Dept Total	44,597	44,597	7,309	44,592	5
4700001-HR-Personnel Svcs	5,723	5,723	1,343	5,721	2
4700007-HR-B/C/J/Q Union Time Program	131	131	18	131	0
4700000 - HR-Human Resources Department Total	5,854	5,854	1,361	5,852	2
4100001-IA-Internal Audit	1,081	1,081	240	1,044	37
4100000 - IA-Internal Audit Department Total	1,081	1,081	240	1,044	37
4200001-IG-Office of Inspector General	899	899	145	896	3

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	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
4200000 - IG-Office of Inspector GenDept Total	899	899	145	896	3
3400004-LG-Legal Services	7,668	7,668	1,946	7,993	(325)
3400000 - LG-Legal Department Total	7,668	7,668	1,946	7,993	(325)
3800001-MA-Mayors Office Program	1,207	1,207	245	1,133	74
3800000 - MA-Mayor's Office Department Total	1,207	1,207	245	1,133	74
2400004-MD-Strategic Support	3,382	3,382	839	3,336	46
2400005-MD-Design Recovered Storm	3,422	3,422	172	3,576	(154)
2400006-MD-Design Recovered CIP	2,207	2,207	592	2,420	(213)
2400009-MD-Construction	2,117	2,117	470	2,061	56
2400010-MD-Streets	6,852	6,852	645	7,150	(298)
2400011-MD-Storm Drainage	3,499	3,499	1,082	4,736	(1,237)
2400012-MD-Street Svcs-F110	13,807	13,807	3,605	17,354	(3,547)
2400013-MD-Trsf to CIP Fund	0	0	0	0	0
2400014-MD-Trsf to Gas Tax Road Fund	1,000	1,000	250	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	839	190	668	171
2400000 - MD-Municipal Development Dept Total	37,144	37,144	7,845	42,321	(5,177)
5100002-PD-Neighborhood Policing	124,648	124,648	34,048	125,795	(1,147)
5100003-PD-Investigative Services	63,028	63,028	15,871	66,598	(3,570)
5100004-PD-Administrative Support	25,619	25,619	6,672	24,663	956
5100005-PD-Professional Accountability	30,851	30,851	7,200	30,432	419
5100007-PD-Prisoner Transport Program	4,072	4,072	1,178	4,712	(640)
5100010-PD-Off Duty Police OT Program	1,000	1,000	125	495	505

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	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
5100012-PD-Trsf to CIP Fund	0	0	0	0	0
5100022-PD-Office of the Superintndent	23,251	23,251	5,005	23,146	105
5100023-PD-Trsf to Parking Fac Ops Fd	400	400	100	400	0
5100000 - PD-Police Department Total	272,869	272,869	70,198	276,241	(3,372)
4900001-PL-Strategic Support	4,146	4,146	737	4,144	2
4900002-PL-Code Enforcement	5,052	5,052	1,151	5,037	15
4900003-PL-Urban Design and Devel Prog	3,220	3,220	624	3,201	19
4900005-PL-One Stop Shop	10,737	11,187	2,525	11,147	40
4900009-PL-Transfer to Refuse Fund 651	463	463	116	463	0
4900000 - PL-Planning Department Total	23,618	24,068	5,152	23,992	76
4500006-PR-Strategic Support Program	2,363	2,363	545	2,331	32
4500007-PR-Park Management	21,853	21,853	5,477	20,412	1,441
4500008-PR-Recreation	5,521	5,521	1,221	6,110	(589)
4500010-PR-Aquatic Services	6,590	6,590	1,930	7,086	(496)
4500013-PR-Trsf to CIP Fund	150	150	38	150	0
4500016-PR-CIP Funded Employees	3,069	3,069	582	3,069	0
4500017-PR-Open Space Mgmt	6,713	6,713	1,119	5,905	808
4500018-PR-Golf Program	5,132	5,132	1,554	6,327	(1,195)
4500000 - PR-Parks and Recreation Dept Total	51,391	51,391	12,466	51,391	0
3200001-SA-Well Being	7,393	7,393	1,600	7,362	31
3200002-SA-Basic Svcs	833	833	177	742	91
3200003-SA-Strategic Support Program	3,165	3,165	737	3,288	(123)
3200004-SA-GF Trsf to Senior Svcs Fund	0	0	0	0	0
3200000 - SA-Senior Affairs Department Total	11,391	11,391	2,514	11,391	0
3600001-TI-Information Services	12,611	12,611	3,713	12,611	0

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	FY26 Original Budget	FY26 Revised Budget	FY26 YTD Actual Expenses	FY26 Est Actual Expenses	Variance (Over)/Under
3600002-TI-Data Management for APD	1,215	1,215	277	1,160	55
3600007-TI-Citizen Services	4,051	4,051	997	4,003	48
3600000 - TI-Technology and Innovation Total	17,877	17,877	4,988	17,774	103
5700004-TR-Gen Trsf to Transit Ops	29,231	29,231	7,308	29,231	0
5700000 - TR-Transit Total	29,231	29,231	7,308	29,231	0
TOTAL GENERAL FUNDS	869,593	870,043	210,333	888,891	(18,848)

Other Operating Funds

The following section contains information on operating funds other than the General Fund using data available through September 2025. The table that follows the narrative sections shows revenue by fund and by account for FY/25 Unaudited Actual, FY/26 Original Budget, FY/26 Revised Budget, and FY/26 Q1 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.

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 due to 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 meet budget. Interest earnings are projected at actual current revenue.

Hospitality Fee 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 meet budget.

Air Quality Fund 242

The FY/26 budgeted amount is \$4 million. To date, revenues are projected to be at the budgeted amount of \$4 million. The projected revenues in permits and certified paper sales are expected to be at the budgeted amounts.

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.

Automated Speed Enforcement Fund 289

FY/26 revenues for the Automated Speed Enforcement Fund are budgeted at \$3.8 million. With \$456 thousand in additional code enforcement civil compliance fees, actual revenues are projected to be \$4.3 million.

City/County Building Fund 290

FY/26 revenues for the City/County Building 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 Fund 641

FY/26 revenues in the Parking Fund are budgeted at \$5.9 million. Actual revenues are projected to meet the budgeted amount.

Refuse Disposal Operating Fund 651

Refuse Disposal FY/26 revenues are expected to increase \$3.1 million above the FY/26 budgeted amount of \$88.8 million. Residential collection revenues are projected to be below the budgeted amount by \$1.2 million, while commercial collection revenues are trending to come in above the budgeted amount by \$3.2 million due to a 5% increase in service charges effective August 2025. Landfill revenue is also projected to increase by \$267 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 Management Fund 745

FY/26 revenues for the Communications Management Fund are anticipated to be at 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 Q1 Estimate	Q1 Estimate - Revised Budget
202 - Marijuana Equity and Community Reinvestment Fund					
444016 - Penalties/Late Chgs	34	0	0	7	7
461001 - Investment Interest	109	0	0	7	7
461012 - Invest.-Unrealized (Gain) Loss	34	0	0	(3)	(3)
412014 - State - Cannabis Tax	3,062	3,500	3,500	3,500	0
202 - Marijuana Equity and Community Reinvestment Fund Total	3,239	3,500	3,500	3,510	10
210 - Fire Fund					
433201 - Grants - NM Fire Marshal	3,348	3,348	3,348	4,244	896
446112 - Chgs And Reimbursement	6	0	0	0	0
461001 - Investment Interest	285	5	5	47	42
461012 - Invest.-Unrealized (Gain) Loss	126	0	0	0	0
461201 - Rental Of City Property	4	0	0	0	0
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	4,292	939
220 - Lodgers Tax Fund					
411201 - Lodgers Tax	17,305	18,405	18,405	18,405	0
461001 - Investment Interest	119	1	1	7	6
461012 - Invest.-Unrealized (Gain) Loss	58	0	0	(5)	(5)
220 - Lodgers Tax Fund Total	17,482	18,406	18,406	18,407	1
221 - Hospitality Tax Fund					
411203 - Hospitality Fee	3,471	3,681	3,681	3,681	0
461001 - Investment Interest	47	1	1	3	2
461012 - Invest.-Unrealized (Gain) Loss	23	0	0	(2)	(2)
221 - Hospitality Tax Fund Total	3,541	3,682	3,682	3,682	0
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	180	0
461001 - Investment Interest	184	0	0	24	24
461012 - Invest.-Unrealized (Gain) Loss	76	0	0	15	15
461402 - Public surplus sales (non-tax)	7	0	0	0	0
242 - Air Quality Fund Total	3,841	4,004	4,004	4,043	39
250 - Senior Services Provider Fund					
441020 - Charges for DSA AAA Services	8,730	9,123	9,123	8,911	(212)

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q1 Estimate	Q1 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	103	92	92	92	0
469099 - Other Misc Revenue-Nontax	15	7	7	7	0
250 - Senior Services Provider Fund Total	8,959	9,341	9,341	9,129	(212)
282 - Gas Tax Road Fund					
412003 - State-Gasoline Tax	4,013	4,200	4,200	4,200	0
461001 - Investment Interest	(28)	0	0	(2)	(2)
461012 - Invest.-Unrealized (Gain) Loss	(8)	0	0	1	1
491110 - Transfers In - Fund 110	1,000	1,000	1,000	1,000	0
497341 - CIP Transfers In - Fund 341	10	0	0	0	0
282 - Gas Tax Road Fund Total	4,988	5,200	5,200	5,200	0
289 - Automated Speed Enforcement Fund					
421283 - Code Enforce Civil Complia fee	5,878	0	0	454	454
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	20	20
461012 - Invest.-Unrealized (Gain) Loss	94	0	0	(15)	(15)
289 - Automated Speed Enforcement Fund Total	6,164	3,800	3,800	4,259	459
290 - City/County Bldg Ops Fund					
461001 - Investment Interest	26	0	0	1	1
461012 - Invest.-Unrealized (Gain) Loss	14	0	0	(1)	(1)
461201 - Rental Of City Property	333	313	313	388	75
290 - City/County Bldg Ops Fund Total	374	313	313	388	75
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	17,158	16,816	16,816	16,816	0
4708 - AV-Miscellaneous	234	200	200	200	0
4714 - Car Rental	7,393	7,082	7,082	7,082	0
4705 - Concessions	15,752	14,641	14,641	14,641	0
4703 - GA-ABQ	2,827	2,842	2,842	2,842	0
4704 - GA-DEII	452	402	402	402	0
4610 - Interest earnings	4,426	1,600	1,600	1,443	(157)
4700 - Leased Properties	2,596	2,600	2,600	2,600	0
4690 - Other Miscellaneous	42	200	200	200	0
4709 - PFC	(907)	0	0	860	860
4614 - Property sales and recovery	8	0	0	0	0

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4713 - Security Services	961	995	995	995	0
4710 - Tenant Fees	102	105	105	105	0
4712 - U.S. Govt Agencies	295	296	296	296	0
611 - Aviation Operating Fund Total	77,983	74,441	74,441	75,145	704
641 - Parking Facilities Operating Fund					
4410 - Charges For Services	17	4	4	4	0
4520 - Fines and Penalties	664	1,200	1,200	1,201	1
4610 - Interest earnings	133	4	4	4	0
4910 - Inter-Fund Transfers	200	400	400	400	0
4741 - Leased Property	13	0	0	9	9
4747 - Misc parking	53	0	0	0	0
4690 - Other Miscellaneous	0	110	110	110	0
4742 - Parking Meters	1,215	973	973	973	0
4743 - Parking Operations	3,119	3,144	3,144	3,144	0
4214 - Permit Revenue	34	15	15	15	0
641 - Parking Facilities Operating Fund Total	5,446	5,850	5,850	5,859	9
651 - Refuse Disposal Operating Fund					
4764 - Commercial Collections	40,282	37,292	37,292	40,449	3,157
4616 - Contributions	42	0	0	0	0
4610 - Interest earnings	623	300	300	243	(57)
4910 - Inter-Fund Transfers	1,324	1,324	1,324	1,324	0
4945 - Internal Svcs - Fleet	3	0	0	2	2
4762 - Landfill Revenue	4,966	4,675	4,675	4,942	267
4690 - Other Miscellaneous	201	0	0	60	60
4614 - Property sales and recovery	19	0	0	273	273
4765 - Recycling	2,670	2,655	2,655	2,677	22
4763 - Residential Collections	41,732	41,269	41,269	40,109	(1,161)
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	50	50
4769 - SW-Miscellaneous	823	1,000	1,000	1,500	500
651 - Refuse Disposal Operating Fund Total	93,214	88,794	88,794	91,907	3,113
661 - Transit Operating Fund					
4610 - Interest earnings	1,029	0	0	10	10
4910 - Inter-Fund Transfers	48,646	52,485	52,485	52,485	0
4614 - Property sales and recovery	252	0	0	42	42
4330 - Shared/Contributions local Ope	8,045	8,163	8,163	8,163	0
4777 - Transit- Non-Transportation	107	0	0	579	579
4776 - Transit-Advertising	260	350	350	350	0
661 - Transit Operating Fund Total	58,338	60,998	60,998	61,629	631
691 - Sports Stadium Operating Fund					

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461001 - Investment Interest	4	0	0	(2)	(2)
461012 - Invest.-Unrealized (Gain) Loss	9	0	0	2	2
461201 - Rental Of City Property	674	0	0	0	0
479201 - Lease Revenues	(700)	733	733	733	0
479202 - Surcharge Revenues	521	1,400	1,400	1,400	0
461004 - Interest Income - Leases	29	0	0	0	0
691 - Sports Stadium Operating Fund Total	537	2,133	2,133	2,132	(1)
705 - Risk Management Fund					
445117 - MRCOG Charges	14	5	5	0	(5)
461001 - Investment Interest	5,581	500	500	939	439
461012 - Invest.-Unrealized (Gain) Loss	2,957	0	0	612	612
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	1,142	0
494115 - Five Year Recovery Plan	1,752	1,000	1,000	1,000	0
705 - Risk Management Fund Total	59,899	46,186	46,186	47,274	1,088
710 - Group Self Insurance Fund					
461001 - Investment Interest	206	25	25	13	(12)
461012 - Invest.-Unrealized (Gain) Loss	170	0	0	12	12
469099 - Other Misc Revenue-Nontax	275	200	200	200	0
494206 - Group Ins Premium - Employer	0	228	228	228	0
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	5,696	6,825	6,825	6,825	0
710 - Group Self Insurance Fund Total	98,398	104,699	104,699	104,699	0
725 - Fleet Management Fund					
445117 - MRCOG Charges	32	3	3	11	8
445119 - Mid Rio Grande Conserv Charges	0	448	448	0	(448)
445120 - Puerto Del Sol golf course	2	9	9	9	0
445122 - Arroyo Del Oso golf course	20	30	30	30	0
445123 - Los Altos golf course	17	23	23	23	0
445124 - New Mexico Bio Park Society	1	1	1	1	0
461001 - Investment Interest	221	15	15	39	24
461012 - Invest.-Unrealized (Gain) Loss	110	0	0	26	26
461402 - Public surplus sales (non-tax)	28	5	5	11	6
494011 - Fleet Pool Chgs	33	60	60	60	0
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

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	FY25 Actuals	FY26 Original Budget	FY26 Revised Budget	FY26 Q1 Estimate	Q1 Estimate - Revised Budget
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	15,032	14,916	14,916	14,532	(384)
735 - Employee Insurance Fund					
433901 - Gr Ins Premium-Other Loc Govts	48	46	46	46	0
441011 - Admin Fees - Misc	24	30	30	30	0
461001 - Investment Interest	105	40	40	25	(15)
461012 - Invest.-Unrealized (Gain) Loss	41	0	0	17	17
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	7,767	2
745 - Communications Fund					
411404 - Franchise Tax-Cable TV ABQ	161	178	178	178	0
461001 - Investment Interest	25	0	0	4	4
461012 - Invest.-Unrealized (Gain) Loss	18	0	0	(3)	(3)
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	12,124	13,242	13,242	13,243	1

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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	151	3,900	0
202 - Marijuana Equity and Community Reinvestment Fund Total	3,900	3,900	151	3,900	0
210 - Fire Fund					
2700001-FD-State Fire Fund	3,069	3,069	1,567	7,652	(4,583)
2700010-FD-Transfer to D/S Fund 410	279	279	70	279	0
210 - Fire Fund Total	3,348	3,348	1,636	7,931	(4,583)
220 - Lodgers Tax Fund					
2500009-FA-Lodgers Promotion 220	8,784	8,784	1,509	8,784	0
2500010-FA-Trsf Sales Tax DS Fd-F220	7,658	7,658	1,915	7,658	0
2500011-FA-Trsf to Gen Fund	2,463	2,463	616	2,463	0
220 - Lodgers Tax Fund Total	18,905	18,905	4,039	18,905	0
221 - Hospitality Tax Fund					
2500012-FA-Lodgers Promo 221	1,854	1,854	300	1,854	0
2500013-FA-Trsf Sales Tax DS Fd-F221	1,133	1,133	283	1,133	0
2500014-FA-Trsf to CIP Fund	721	721	180	721	0
221 - Hospitality Tax Fund Total	3,708	3,708	764	3,708	0
242 - Air Quality Fund					
5600006-EH-Operating Permits	3,120	3,120	643	3,395	(275)
5600007-EH-Vehicle PollutionManagement	1,425	1,425	321	1,461	(36)
5600008-EH-Air-Trsf to General Fund	651	651	163	651	0
242 - Air Quality Fund Total	5,196	5,196	1,127	5,506	(310)

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	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	2,110	8,344	1
3200012-SA-CDBG Services	119	119	33	119	0
3200013-SA-Custodial Activities Prog	0	0	0	1	(1)
3200015-SA-Trsf to General Fund	948	948	237	948	0
250 - Senior Services Provider Fund Total	9,412	9,412	2,381	9,412	0
282 - Gas Tax Road Fund					
2400025-MD-Street Svcs-F282	5,193	5,193	1,518	6,377	(1,184)
2400026-MD-Trsf to Gen Fund	248	248	62	248	0
282 - Gas Tax Road Fund Total	5,441	5,441	1,580	6,625	(1,184)
289 - Automated Speed Enforcement Fund					
2400037-MD-Speed Enforcement Program	2,790	2,790	863	3,706	(916)
2400039-MD-Trsf to General Fund	1,000	1,000	0	1,000	0
289 - Automated Speed Enforcement Fund Total	3,790	3,790	863	4,706	(916)
290 - City/County Bldg Ops Fund					
2200007-GS-Law Enforcement Center	641	641	97	715	(74)
2200008-GS-C/C Trsf to General Fund	20	20	5	20	0
290 - City/County Bldg Ops Fund Total	661	661	102	735	(74)
611 - Aviation Operating Fund					
1100001-AV-Mgt and Prof Support	12,158	12,158	2,060	12,013	145

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	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	34,966	60,330	0
1100004-AV-Trsf to General Fund	7,020	7,020	1,755	7,020	0
1100006-AV-Ops, Maint and Security	33,721	33,721	6,940	32,639	1,082
1100008-AV-Public Safety	7,733	7,733	1,901	6,944	789
611 - Aviation Operating Fund Total	120,962	120,962	47,622	118,945	2,017

641 - Parking Facilities Operating Fund

2400027-MD-Parking Services Program	5,259	5,259	1,230	5,258	1
2400028-MD-Parking Trsf to Gen Fund	726	726	182	726	0
641 - Parking Facilities Operating Fund Total	5,985	5,985	1,412	5,984	1

651 - Refuse Disposal Operating Fund

5400001-SW-Collections	26,428	26,428	7,831	28,189	(1,761)
5400002-SW-Disposal	13,110	13,110	3,010	12,336	774
5400003-SW-Adm Svcs	10,053	10,053	2,266	9,349	704
5400005-SW-Clean City	15,904	15,904	3,803	15,849	55
5400006-SW-Trsf to General Fund	11,244	11,244	2,811	11,244	0
5400009-SW-Trsf to Capital Fund	8,139	8,139	2,035	8,139	0
5400012-SW-Maintenance - Support Svcs	7,208	7,208	1,765	6,979	229
651 - Refuse Disposal Operating Fund Total	92,086	92,086	23,521	92,086	0

661 - Transit Operating Fund

5700001-TR-Special Events Program	96	96	5	95	1
5700002-TR-Trsf to General Fund	6,821	6,821	1,705	6,821	0

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	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	1,804	7,694	(473)
5700006-TR-ABQ Ride	33,369	33,369	6,562	30,627	2,742
5700007-TR-Trsf to TR Grants Fund	463	463	116	463	0
5700008-TR-Paratransit Svcs	7,880	7,880	1,932	8,002	(122)
5700009-TR-Facility Maintenance	3,001	3,001	998	4,000	(999)
5700011-TR-ABQ Rapid Transit	5,474	5,474	1,726	6,624	(1,150)
5700012-TR-Trsf to TR Capital Fund	2,593	2,593	648	2,593	0
5700013-TR-Trsf to Refuse Disposal Fd	150	150	38	150	0
661 - Transit Operating Fund Total	67,068	67,068	15,535	67,068	0

691 - Sports Stadium Operating Fund

2200009-GS-Stadium Operations	1,234	1,234	460	1,837	(603)
2200010-GS-Stadium Trsf to General Fun	20	20	5	20	0
2200011-GS-Trsf to Debt Svc Fund	976	976	244	976	0
691 - Sports Stadium Operating Fund Total	2,230	2,230	709	2,833	(603)

705 - Risk Management Fund

2500006-FA-Risk - Workers Comp	3,263	3,263	775	4,073	(810)
2500022-FA-Risk - Tort and Other	3,971	3,971	2,403	3,955	16
2500023-FA-Risk Trsf to Gen Fund	1,239	1,239	310	1,239	0
2500024-FA-Risk - Safety Office	2,726	2,726	516	2,485	241
2500032-FA-Risk Fund Administration	1,297	1,297	221	1,229	68
2500034-FA-WC/Tort and Other Claims	29,279	29,279	3,730	26,899	2,380

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	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	11	1,522	22
4700003-HR-Employee Equity	1,037	1,037	247	1,050	(13)
705 - Risk Management Fund Total	44,356	44,356	8,213	42,452	1,904
710 - Group Self Insurance Fund					
4700008-HR-Group Self Insurance	101,735	101,735	27,758	101,735	0
710 - Group Self Insurance Fund Total	101,735	101,735	27,758	101,735	0
725 - Fleet Management Fund					
2200013-GS-Fleet Management	14,328	14,328	3,524	15,102	(774)
2200025-GS-Fleet Trsf to General Fund	481	481	120	481	0
725 - Fleet Management Fund Total	14,809	14,809	3,645	15,583	(774)
735 - Employee Insurance Fund					
4700004-HR-Insurance Adm	7,846	7,846	895	7,846	0
4700005-HR-Ins Trsf to General Fund	206	206	52	206	0
735 - Employee Insurance Fund Total	8,052	8,052	947	8,052	0
745 - Communications Fund					
3600003-TI-City Communications	12,787	12,787	4,277	11,737	1,050
3600004-TI-Comm Trsf to Gen Fund	325	325	81	325	0
745 - Communications Fund Total	13,112	13,112	4,358	12,062	1,050