

CITY of ALBUQUERQUE

TWENTY SEVENTH COUNCIL

COUNCIL BILL NO. C/S R-26-17 ENACTMENT NO. _____

SPONSORED BY: Renée Grout

1 RESOLUTION

2 APPROPRIATING FUNDS FOR OPERATING THE GOVERNMENT OF THE CITY
3 OF ALBUQUERQUE FOR FISCAL YEAR 2027, BEGINNING JULY 1, 2026 AND
4 ENDING JUNE 30, 2027; ADJUSTING FISCAL YEAR 2026 APPROPRIATIONS;
5 AND APPROPRIATING CAPITAL FUNDS.

6 WHEREAS, the Charter of the City of Albuquerque requires the Mayor to
7 formulate the annual operating budget for the City of Albuquerque; and

8 WHEREAS, the Charter of the City of Albuquerque requires the Council to
9 approve or amend and approve the Mayor's budget; and

10 WHEREAS, appropriations for the operation of the City government must
11 be approved by the Council; and

12 WHEREAS, the City Council identified unresolved discrepancies and
13 reconciliation concerns within the Administration's proposed General Fund
14 balance and recurring revenue assumptions, and desires to make adjustments
15 to ensure the budget more accurately reflects available recurring resources and
16 operational needs; and

17 WHEREAS, the City Council desires to prioritize employee compensation
18 and implementation of the recommendations identified in the Evergreen
19 classification and compensation study, including efforts to move employee
20 compensation toward the twenty-fifth percentile; and

21 WHEREAS, the City Council recognizes that continued employee
22 recruitment and retention challenges across multiple departments have
23 impacted operational efficiency and service delivery, and therefore desires to
24 prioritize implementation of the Evergreen classification and compensation
25 study recommendations, including movement toward the twenty-fifth percentile
26 and additional cost-of-living adjustments for employees; and

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1 WHEREAS, the City Council desires to prioritize core municipal services
2 and constituent-facing operations, including public safety support services,
3 transit operations, parks and open space maintenance, animal welfare field
4 services, code enforcement, technology infrastructure, and senior services, to
5 maintain service levels and protect the quality of life for Albuquerque residents;
6 and

7 WHEREAS, the City Council further desires to maintain a balanced budget
8 in accordance with applicable law and sound fiscal practices.

9 BE IT RESOLVED BY THE COUNCIL, THE GOVERNING BODY OF THE CITY OF
10 ALBUQUERQUE:

11 Section 1. That the amount of \$73,388,000 is hereby reserved in the
12 Operating Reserve Fund for the City of Albuquerque for Fiscal Year 2027.

13 Section 2. That the amount of \$3,700,000 is hereby reserved within the
14 General Fund for Fiscal Year 2027 for the purpose of funding compensation
15 adjustments necessary to bring all City of Albuquerque full-time equivalent
16 (FTE) positions to at least the twenty-fifth percentile (25%), as identified in the
17 most recent Evergreen classification and compensation study. Such
18 adjustment is subject to applicable collective bargaining negotiations. Upon
19 execution of CBA contract agreements, the amount is hereby unreserved and
20 shall be distributed to the appropriate departments for the purpose of
21 implementing these compensation adjustments by the Office of Management
22 and Budget.

23 Section 3. That the amount of \$4,500,000 is hereby reserved for an
24 additional one percent (1%) Cost of Living Adjustment (COLA) increase for all
25 regular, full-time City positions except positions associated with IAFF Local
26 244, which has negotiated increases for Fiscal Year 2027. The amount hereby
27 reserved shall be unreserved, pending General Fund expenditures not
28 exceeding the Fiscal Year 2026 revised appropriation level of \$874,624,000,
29 which includes a \$2,000,000 one-time compensation, pending final General
30 Fund expenditures. This amount shall be distributed by the Office of
31 Management and Budget to the respective departments and programs for the
32 purpose of implementing such compensation adjustments upon execution of
33 applicable collective bargaining agreements.

1 Section 4. That the following amounts are hereby appropriated to the
 2 following programs for operating City government during Fiscal Year 2027:

3 **GENERAL FUND – 110**

4 **Animal Welfare Department**

5	Animal Care Center	16,528,000
6	Animal HEART	21,000

7 **Arts and Culture Department**

8	Biological Park	19,700,000
9	CABQ Media	1,233,000
10	CIP Bio Park	673,000
11	Community Events	4,338,000
12	Explora	1,539,000
13	Museum	4,369,000
14	Museum-Balloon	1,898,000
15	Public Arts and Urban Enhancement	727,000
16	Public Library	17,940,000
17	Strategic Support	2,155,000

18 **Chief Administrative Office Department**

19	Chief Administrative Office	5,929,000
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20 **City Support Department**

21	Dues and Memberships	536,000
22	Early Retirement	7,000,000
23	GRT Administration Fee	5,479,000
24	Joint Committee on Intergovernmental Legislative Relations	327,000
25	Open and Ethical Elections	875,000

26 **Transfer to Other Funds:**

27	Capital Acquisition Fund (305)	1,000,000
28	Operating Grants Fund (265)	4,000,000
29	Sales Tax Refunding D/S Fund (405)	14,473,000
30	Solid Waste Operating Fund (651)	711,000
31	Vehicle/Equipment Replacement Fund (730)	500,000

32 **Civilian Police Oversight Department**

33	Civilian Police Oversight Agency	3,124,000
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1	Community Safety Department	
2	Administrative Support	5,915,000
3	Field Response	11,841,000
4	Special Operations	2,258,000
5	Council Services Department	
6	Council Services	10,550,000
7	Economic Development Department	
8	Economic Development	3,045,000
9	Economic Development Investment	1,406,000
10	International Trade	95,000
11	Environmental Health Department	
12	Consumer Health	2,286,000
13	Environmental Services	749,000
14	Strategic Support	1,732,000
15	Urban Biology	678,000
16	Finance and Administrative Services Department	
17	Accounting	4,442,000
18	Financial Support Services	1,191,000
19	Office of Equity and Inclusion	2,099,000
20	Office of Management and Budget	2,033,000
21	Office of MRA	1,777,000
22	Purchasing	2,258,000
23	Strategic Support	881,000
24	Treasury	1,163,000
25	Fire Department	
26	Dispatch	7,739,000
27	Emergency Response/Field Op	104,726,000
28	Emergency Services	4,134,000
29	Fire Prevention/FMO	8,091,000
30	Headquarters	5,042,000
31	Logistics/Planning	4,148,000
32	Training	4,388,000
33	General Services Department	

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1	Convention Center/ASC	2,092,000
2	Energy and Sustainability	678,000
3	Facilities	8,286,000
4	Security	9,789,000
5	Strategic Support	1,177,000
6	Transfer to Other Funds:	
7	Stadium Ops Fund (691)	400,000
8	Health, Housing and Homelessness Department	
9	Affordable Housing	1,433,000
10	Emergency Shelter	8,178,000
11	Gateway Center	11,706,000
12	Health and Human Services	4,294,000
13	Homeless Support Services	7,151,000
14	Mental Health	4,331,000
15	Strategic Support	3,515,000
16	Substance Use	788,000
17	Transfer to Other Funds:	
18	Operating Grants Fund (265)	6,500,000
19	Human Resources Department	
20	B/C/J/Q Union Time	131,000
21	Personnel Services	4,704,000
22	Legal Department	
23	Legal Services	8,580,000
24	Mayor's Office Department	
25	Mayor's Office	1,085,000
26	Municipal Development Department	
27	Construction	2,211,000
28	Design Recovered CIP	2,307,000
29	Design Recovered Storm	3,200,000
30	Real Property	826,000
31	Special Events Parking	19,000
32	Storm Drainage	4,543,000
33	Strategic Support	3,539,000

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1	Street Services-F110	14,416,000
2	Streets	6,776,000
3	Transfer to Other Funds:	
4	Trsf to Gas Tax Road Fund (282)	3,838,000
5	Office of the City Clerk	
6	Administrative Hearing Office	586,000
7	Office of the City Clerk	4,365,000
8	Open and Ethical	94,000
9	Office of Inspector General	
10	Office of Inspector General	1,137,000
11	Office of Internal Audit	
12	Internal Audit	1,266,000
13	Parks and Recreation Department	
14	Aquatic Services	6,536,000
15	CIP Funded Employees	3,034,000
16	Golf	5,794,000
17	Open Space Management	6,104,000
18	Park Management	21,652,000
19	Recreation	5,771,000
20	Strategic Support	2,325,000
21	Transfer to Other Funds:	
22	Capital Acquisition Fund (305)	100,000
23	Planning Department	
24	Code Enforcement	5,418,000
25	One Stop Shop	11,765,000
26	Strategic Support	4,280,000
27	Urban Design and Development	3,058,000
28	Transfer to Other Funds:	
29	Capital Acquisition Fund (305)	280,000
30	Refuse Disposal Operating Fund (651)	463,000
31	Police Department	
32	Administrative Support	23,768,000
33	Investigative Services	61,321,000

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1	Neighborhood Policing	140,056,000
2	Off-Duty Police Overtime	200,000
3	Office of Emergency Management	809,000
4	Office of the Superintendent	18,267,000
5	Prisoner Transport	4,653,000
6	Professional Accountability	28,904,000
7	Transfer to Other Funds:	
8	Parking Facilities Operating Fund (641)	400,000
9	Senior Affairs Department	
10	Basic Services	664,000
11	Strategic Support	3,697,000
12	Well Being	7,967,000
13	Technology and Innovation Department	
14	Citizen Services	4,439,000
15	Data Management for APD	990,000
16	Information Services	12,169,000
17	Transit Department	
18	Transfer to Transit Operating Fund (661)	25,937,000
19	Youth and Family Services Department	
20	Child and Family Development	4,614,000
21	Community Recreation	17,399,000
22	Educational Initiatives	2,323,000
23	Strategic Support	1,810,000
24	<u>MARIJUANA EQUITY AND COMMUNITY REINVESTMENT FUND - 202</u>	
25	Finance and Administrative Services Department	
26	Marijuana Equity and Community Reinvestment	4,500,000
27	<u>FIRE FUND - 210</u>	
28	Fire Department	
29	State Fire Fund	3,965,000
30	Transfer to Other Funds:	
31	Fire Debt Service Fund (410)	279,000
32	<u>LODGERS' TAX FUND - 220</u>	
33	Finance and Administrative Services Department	

1	Lodgers' Promotion	8,500,000
2	Transfer to Other Funds:	
3	General Fund (110)	1,273,000
4	This increased funding shall be used for tourism projects, including the	
5	City's Indoor Track (\$320,000), and programming funds for Bands of	
6	Enchantment (\$440,000).	
7	Sales Tax Refunding D/S Fund (405)	8,504,000
8	Lodger's Tax appropriations are based on estimated revenue at the	
9	beginning of each fiscal year. Actual revenue may exceed estimated revenue	
10	causing promotional and debt appropriations to be deficient prior to the end of	
11	the fiscal year. If actual revenue exceeds estimated revenue, the variance is	
12	hereby appropriated to satisfy contractual promotional payments and debt	
13	obligations by the standard 50/50 revenue allocation.	
14	<u>HOSPITALITY TAX FUND - 221</u>	
15	Finance and Administrative Services Department	
16	Lodgers' Promotion	2,009,000
17	Transfer to Other Funds:	
18	Capital Acquisition Fund (305)	874,000
19	Sales Tax Refunding D/S Fund (405)	1,135,000
20	Hospitality Tax appropriations are based on estimated revenue at the beginning	
21	of each fiscal year. Actual revenue may exceed estimated revenue causing	
22	promotional and debt appropriations to be deficient prior to the end of the fiscal	
23	year. If actual revenue exceeds estimated revenue, the variance is hereby	
24	appropriated to satisfy contractual promotional payments and debt obligations	
25	by the standard 50/50 revenue allocation.	
26	<u>CULTURAL AND RECREATION PROJECTS FUND – 225</u>	
27	Arts & Culture Department	
28	Balloon Center Projects	8,000
29	Community Events Projects	63,000
30	Museum Projects	259,000
31	<u>ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND – 235</u>	
32	Arts & Culture Department	
33	BioPark Projects	2,500,000

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1	<u>AIR QUALITY FUND – 242</u>	
2	Environmental Health Department	
3	Operating Permits	3,369,000
4	Vehicle Pollution Management	1,433,000
5	Transfer to Other Funds:	
6	General Fund (110)	636,000
7	<u>SENIOR SERVICES PROVIDER FUND – 250</u>	
8	Senior Affairs Department	
9	CDBG Services	100,000
10	Senior Services Provider	8,864,000
11	Transfer to Other Funds:	
12	General Fund (110)	1,042,000
13	<u>OPERATING GRANTS FUND – 265</u>	
14	Health, Housing and Homelessness Department	
15	Prepaid Rapid Rehousing	6,500,000
16	<u>LAW ENFORCEMENT PROTECTION PROJECTS FUND – 280</u>	
17	Police Department	
18	Law Enforcement Protection Act	1,427,000
19	Law Enforcement Protection Act – Aviation	20,000
20	Transfer to Other Funds:	
21	General Fund (110)	100,000
22	<u>GAS TAX ROAD FUND - 282</u>	
23	Municipal Development Department	
24	Street Services-F282	7,244,000
25	Transfer to Other Funds:	
26	General Fund (110)	248,000
27	<u>AUTOMATED SPEED ENFORCEMENT FUND – 289</u>	
28	Municipal Development Department	
29	Speed Enforcement Program	3,032,000
30	Transfer to Other Funds:	
31	General Fund (110)	4,695,000
32	<u>SALES TAX REFUNDING DEBT SERVICE FUND – 405</u>	
33	City Support Department	

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1	Sales Tax Debt Service	27,863,000
2	<u>FIRE DEBT SERVICE FUND – 410</u>	
3	Fire Department	
4	Fire Debt Service	279,000
5	<u>GENERAL OBLIGATION BOND DEBT SERVICE FUND – 415</u>	
6	City Support Functions	
7	General Obligation Bond Debt Service	97,775,000
8	<u>AVIATION OPERATING FUND – 611</u>	
9	Aviation Department	
10	Management & Professional Support	14,835,000
11	Operations, Maintenance and Security	37,932,000
12	Public Safety	8,134,000
13	Transfers to Other Funds:	
14	Airport Capital and Deferred Maintenance (613)	17,000,000
15	General Fund (110)	7,383,000
16	<u>PARKING FACILITIES OPERATING FUND – 641</u>	
17	General Services Department	
18	Parking Services	5,154,000
19	Transfers to Other Funds:	
20	General Fund (110)	727,000
21	<u>REFUSE DISPOSAL OPERATING FUND – 651</u>	
22	Solid Waste Management Department	
23	Administrative Services	10,006,000
24	Clean City	15,858,000
25	Collections	26,975,000
26	Disposal	12,604,000
27	Maintenance - Support Services	7,155,000
28	Transfers to Other Funds:	
29	General Fund (110)	9,666,000
30	Refuse Disposal Capital Fund (653)	9,108,000
31	A contingent appropriation is made based upon the cost of fuel exceeding \$2.30	
32	per gallon during FY/27 in the Refuse Disposal Operating Fund (651). Fuel	
33	appropriations for Administrative Services, Clean City, Collections, Disposal,	

1 and Maintenance – Support Services programs will be increased up to the
 2 additional fuel surcharge revenue received at fiscal year-end.

3 **REFUSE DISPOSAL DEBT SERVICE FUND – 655**

4 **Solid Waste Management Department**

5 **Debt Service** 2,764,000

6 **TRANSIT OPERATING FUND – 661**

7 **Transit Department**

8 **ABQ Rapid Transit** 5,807,000

9 **ABQ Ride** 33,225,000

10 **Facility Maintenance** 3,189,000

11 **Paratransit Services** 7,771,000

12 **Special Events** 96,000

13 **Strategic Support** 5,440,000

14 **Transfer to Other Funds:**

15 **General Fund (110)** 7,254,000

16 **Refuse Disposal Operating Fund (651)** 150,000

17 **TR Grants Fund (663)** 463,000

18 **SPORTS STADIUM OPERATING FUND – 691**

19 **General Services Department**

20 **Stadium Operations** 1,225,000

21 **Transfer to Other Funds:**

22 **General Fund (110)** 30,000

23 **SPORTS STADIUM DEBT SERVICE FUND – 695**

24 **General Services Department**

25 **Stadium Debt Service** 976,000

26 **RISK MANAGEMENT FUND – 705**

27 **Finance and Administrative Services Department**

28 **Risk - Fund Administration** 1,355,000

29 **Risk - Safety Office** 2,775,000

30 **Risk - Tort and Other** 3,981,000

31 **Risk - Workers' Comp** 3,291,000

32 **WC/Tort and Other Claims** 29,291,000

33 **Transfers to Other Funds:**

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1	General Fund (110)	1,307,000
2	Human Resources Department	
3	Employee Equity	1,085,000
4	Unemployment Compensation	1,540,000
5	<u>GROUP SELF-INSURANCE FUND - 710</u>	
6	Human Resources Department	
7	Group Self Insurance	110,735,000
8	<u>FLEET MANAGEMENT FUND – 725</u>	
9	General Services Department	
10	Fleet Management	14,368,000
11	Transfer to Other Funds:	
12	General Fund (110)	493,000
13	<u>VEHICLE/EQUIPMENT REPLACEMENT FUND – 730</u>	
14	Technology and Innovation Department	
15	Computers	500,000
16	<u>EMPLOYEE INSURANCE FUND – 735</u>	
17	Human Resources Department	
18	Insurance Administration	4,193,000
19	Transfer to Other Funds:	
20	General Fund (110)	299,000
21	<u>COMMUNICATIONS FUND – 745</u>	
22	Technology and Innovation Department	
23	City Communications	13,421,000
24	Transfer to Other Funds:	
25	Transfer to General Fund (110)	338,000
26	Section 5. That the following appropriations are hereby adjusted to the	
27	following programs from fund balance and/or revenue for operating City	
28	government in Fiscal Year 2026:	
29	<u>FLEET MANAGEMENT FUND – 725</u>	
30	General Services Department	
31	Transfers to Other Funds:	
32	Capital Acquisition Fund (305)	2,300,000

1 Section 6. That the following appropriations are hereby made to the Capital
 2 Program to the specific funds and projects as indicated below for Fiscal Year
 3 2027:

<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
<u>City Support/Fund 305</u>		
LEDA	Transfer from Fund 110	1,000,000
<u>Finance and Administrative/Fund 305</u>		
Convention Center Improvements	Transfer from Fund 221	874,000
<u>Parks & Recreation/Fund 305</u>		
Park Development/Parks	Transfer from Fund 110	100,000
<u>Solid Waste/Fund 653</u>		
Refuse Equipment	Transfer from Fund 651	4,800,000
Automatic Collect Sys	Transfer from Fund 651	475,000
Disposal Facilities	Transfer from Fund 651	1,104,000
Refuse Facility	Transfer from Fund 651	500,000
Recycle Carts	Transfer from Fund 651	505,000
Computer Equipment	Transfer from Fund 651	505,000
Alternative Landfills	Transfer from Fund 651	199,000
Landfill Environmental	Transfer from Fund 651	1,020,000

20 Section 7. That the following appropriations are hereby made to the Capital
 21 Program to the specific funds and projects as indicated below for Fiscal Year
 22 2026:

<u>Department/Fund</u>	<u>Source</u>	<u>Amount</u>
<u>Municipal Development/Fund 305</u>		
Roof Repair City Facilities	Transfer from Fund 725	2,300,000

26 Section 8. That the City of Albuquerque hereby adopts the budget
 27 hereinabove described and respectfully requests approval from the State of
 28 New Mexico, Local Government Division of the Department of Finance and
 29 Administration.

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