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CITY OF SANTA FE, NEW MEXICO

RESOLUTION NO. 2024-33

INTRODUCED BY:

Mayor Alan Webber

A RESOLUTION

APPROVING BUDGET AMENDMENTS AND ASSOCIATED NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION/LOCAL GOVERNMENT DIVISION SCHEDULES SUMMARIZING THE FOURTH QUARTER AMENDMENTS AND REQUESTING DEPARTMENT OF FINANCE AUTHORITY APPROVAL OF FOURTH QUARTER BUDGET AMENDMENTS FOR FISCAL YEAR 2024.

WHEREAS, SFCC 1987 1978, Section 11-4(D), provides that budget adjustments approved by the Finance Director, City Manager, and the Governing Body shall be included by fund in a quarterly budget resolution approved by the Governing Body; and

WHEREAS, NMSA 1978, Section 6-6-2, provides that the Local Government Division of the New Mexico Department of Finance and Administration (“DFA/LGD”) has the power and duty to authorize local public bodies to transfer funds from one budget item to another when the Secretary of the Department approves, and a need exists meriting the transfer and the transfer is not prohibited by law; and

WHEREAS, DFA/LGD requires that the City’s Fourth Quarter Budget Amendments

1 APPROVED AS TO FORM:

2 *Erin McSherry*

3 Erin McSherry (Jul 31, 2024 19:28 MDT)

4 ERIN K. MCSHERRY, CITY ATTORNEY

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LOCAL GOVERNMENT DIVISION

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N.M. DEPARTMENT OF FINANCE

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AND ADMINISTRATION

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25 *Legislation/2024/Resolutions/2024-33 (R)FY24 4th Quarter Budget Amendments*

EXHIBIT A

CITY OF SANTA FE

4th QUARTER FY 2023/24

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SUB-SECTION [A]

**AMENDMENTS TO FY 2023/24 BUDGET
THAT HAVE PREVIOUSLY BEEN
APPROVED BY THE GOVERNING BODY**

CITY OF SANTA FE - FOURTH QUARTER FY 2023/2024
SUB-SECTION [A]: BUDGET AMENDMENTS PREVIOUSLY APPROVED BY THE GOVERNING BODY

<i>Fund</i>	<i>Fund Title</i>	<i>Amendment Description</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
221	Emergency Services	Appropriation of DFA grant to purchase equipment and tools, and fund training for arson and fire investigation [CC apvd. 5/8/24, #9-f]	\$ 125,000	\$ 125,000	\$ -
221	Emergency Services	Appropriation of NM DPS grant to purchase equipment and uniforms for Fire [CC apvd. 5/29/24, #9-ab]	93,378	93,378	-
232	Impact Fees Fund	Allocation of roads impact fees to the Canada Rincon Trail CIP Project [CC apvd. 4/10/24, #10-d]	700,000	-	(700,000)
233	Transportation Grants	NM DOT grant/local match to support the creation of asset inventory [CC apvd. 5/29/24, #9-af]	80,000	80,000	-
241	Senior Citizen Grants/Programs	Adjustments to Senior grant budgets based on final awards from the Federal and State Agencies on Aging [CC apvd. 10/11/23, #9-j]	88,089	171,890	83,801
241	Senior Citizen Grants/Programs	Appropriation of Federal Agency on Aging grant to support senior congregate and home-delivered meals [CC apvd. 10/11/23, #9-g]	75,688	75,688	-
241	Senior Citizen Grants/Programs	Appropriation of Federal Agency on Aging grant to support senior congregate and home-delivered meals [CC apvd. 10/11/23, #9-h]	14,333	14,333	-
241	Senior Citizen Grants/Programs	Appropriation of NM Agency on Aging grant to fund Volunteer Programs [CC apvd. 10/11/23, #9-f]	9,120	9,120	-
241	Senior Citizen Grants/Programs	Adjustments to Senior grant budgets based on final awards from the Federal and State Agencies on Aging [CC apvd. 10/11/23, #9-i]	(11,129)	(11,129)	-
241	Senior Citizen Grants/Programs	Adjustments to Senior grant budgets based on final awards from the Federal and State Agencies on Aging [CC apvd. 5/8/24, #9-i]	(83,000)	(83,000)	-
251	Library Fund	Appropriation of NM State GO Bond funding for Library materials and equipment [CC apvd. 5/8/24, #9-e]	345,186	345,186	-
320	CIP Facilities	Appropriation from available GCCC Fund balance for replacement of the Ice Arena HVAC systems [CC apvd. 5/8/24, #9-g]	430,000	430,000	-
345	CIP Community Development	Appropriation of Affordable Housing Trust subsidy payments to fund the Bella Luz Apartments CIP project [CC apvd. 6/12/24, #9-t]	105,027	105,027	-
355	CIP Parks and Trails	Allocation of USDA/Forestry grant for Frenchy's Field Improvements [CC apvd. 4/24/24, #9-c]	1,000,000	1,000,000	-
355	CIP Parks and Trails	Allocation of roads impact fees to the Canada Rincon Trail CIP Project [CC apvd. 4/10/24, #10-d]	700,000	700,000	-
355	CIP Parks and Trails	Appropriation of NM grant and roads impact fees for the Tierra Contenta Open Space improvement project [CC apvd. 6/28/23, #9-s]	140,122	140,122	-
355	CIP Parks and Trails	Allocation of funding for Pueblos del Sol Park improvements per NMEDD grant agreement [CC apvd. 4/10/24, #9-L]	99,999	99,999	-
355	CIP Parks and Trails	Appropriation of DFA grant to purchase security equipment for Parks [CC apvd. 5/9/24, #9-o]	95,000	95,000	-
365	½% GRT Income Fund	NM DOT grant/local match to support the creation of asset inventory [CC apvd. 5/29/24, #9-af]	16,000	-	(16,000)
500	Waste Water Management	Appropriation from available balance to fund WIP construction services [CC apvd. 4/10/24, #9-p]	8,000,000	-	(8,000,000)
505	Water Management	Appropriation to fund Nichols Dam Outlet Works Rehabilitation Project [CC apvd. 6/26/24, #9-f]	1,674,232	-	(1,674,232)
505	Water Management	Appropriation from available balance to fund purchase and delivery of water treatment chemicals [CC apvd. 5/29/24, #9-ag]	177,428	-	(177,428)
505	Water Management	Appropriation from available balance for purchase of new water meters [CC apvd. 5/29/24, #9-u]	125,000	-	(125,000)

<i>Fund</i>	<i>Fund Title</i>	<i>Amendment Description</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
505	Water Management	Appropriation from available balance for replacement and repair of water system pressure regulating equipment [CC apvd. 5/29/24, #9-z]	100,000	-	(100,000)
540	Transit Bus System	Appropriation of US DOT American Rescue Plan funds for Transit operating costs and preventive maintenance [CC apvd. 5/29/24, #9-q]	-	5,041,451	5,041,451
540	Transit Bus System	Appropriation of US DOT grant funds for paratransit operating assistance and preventive maintenance [CC apvd. 5/29/24, #9-r]	-	1,660,795	1,660,795
540	Transit Bus System	Appropriation of US DOT/FTA grant budget to replace Transit buses [CC apvd. 4/24/24, #9-f]	590,679	590,679	-
545	Airport	Adjustment to NM DOT grant based on final award [CC apvd. 5/29/24, #9-m]	2,600,000	2,600,000	-
550	Genoveva Chavez Community Ctr	Appropriation from available GCCC Fund balance for replacement of the Ice Arena HVAC systems [CC apvd. 5/8/24, #9-g]	430,000	-	(430,000)
550	Genoveva Chavez Community Ctr	Appropriation of DFA grant funding for sanitization of municipal pools [CC apvd. 5/8/24, #9-m]	75,000	75,000	-
TOTAL - Budget Amendments Previously Approved by the Governing Body			\$ 17,795,152	\$ 13,358,539	\$ (4,436,613)

CITY OF SANTA FE

4th QUARTER FY 2023/24

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SUB-SECTION [B]

**AMENDMENTS TO FY 2023/24 BUDGET
THAT HAVE NOT PREVIOUSLY BEEN
APPROVED BY THE GOVERNING BODY**

CITY OF SANTA FE - FOURTH QUARTER FY 2023/2024

SUB-SECTION [B]: BUDGET AMENDMENTS NOT PREVIOUSLY APPROVED BY THE GOVERNING BODY

<i>Fund</i>	<i>Fund Title</i>	<i>Amendment Description</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
100	General Fund	Appropriation from general fund expenditure savings to cover projected year-end budget overages for Fire overtime	\$ 2,950,000	\$ -	\$ (2,950,000)
100	General Fund	Appropriation from General Fund expenditure savings to cover projected year-end budget overages for Police overtime	1,200,000	-	(1,200,000)
100	General Fund	Appropriation from General Fund to cover budget deficit in Economic Development	947,000	-	(947,000)
100	General Fund	Allocation of GRT and Property Tax administrative fees based on FY24 year end tax revenue	156,453	156,453	-
100	General Fund	Allocation of facility rental revenue/expense to Convention Center from Planning & Land Use	660	-	(660)
210	Capital Equipment Reserve	Budgeting administrative fees for FY24 auction	22,230	22,230	-
212	Economic Development	Appropriation from General Fund to cover budget deficit in Economic Development	-	910,000	910,000
216	Gross Receipts Tax Fund	Allocation of GRT and Property Tax administrative fees based on FY24 year end tax revenue	70,499	70,499	-
223	Law Enforcement	Appropriation of SF County DWI grant for Police overtime expenses	20,000	20,000	-
223	Law Enforcement	Allocation of GRT and Property Tax administrative fees based on FY24 year end tax revenue	11,750	11,750	-
233	Transportation Grants	Appropriation of NM DOT grant/local match for downtown intersection safety analysis	45,114	45,114	-
330	CIP Streets & Roadways	Reallocation from General Fund to Streets for replacement of paving roller	48,484	48,484	-
330	CIP Streets & Roadways	Transfer from Public Works Administration to Streets/Roadways CIP for Guadalupe Road Reconstruction project landscape design services	14,270	14,270	-
350	CIP Arts and Culture	Appropriation of NM DFA grant for El Museo Cultural improvements	54,571	54,571	-
365	½% GRT Income Fund	Allocation of GRT and Property Tax administrative fees based on FY24 year end tax revenue	93,998	93,998	-
365	½% GRT Income Fund	Appropriation of NM DOT grant/local match for downtown intersection safety analysis	9,023	-	(9,023)
400	Debt Service Fund	Allocation of GRT and Property Tax administrative fees based on FY24 year end tax revenue	3,346	3,346	-
505	Water Management	Re-appropriation of unspent prior year budget for ongoing water CIP projects	213,736	-	(213,736)
510	Environmental Services	Allocation of GRT and Property Tax administrative fees based on FY24 year end tax revenue	11,750	11,750	-
520	Santa Fe Convention Center	Allocation of facility rental revenue/expense to Convention Center from Planning & Land Use	-	660	660
545	Airport	Adjustment to re-budget remaining portion of NM DOT/US FAA grants for Airfield maintenance	22,222	20,000	(2,222)
620	Services to Other Departments	Adjustment of ITT internal service charges to Planning & Land Use for software licenses	14,851	14,851	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Water Division for hardware purchases	12,000	12,000	-
TOTAL - Budget Amendments <u>Not</u> Previously Approved by the Governing Body			\$ 5,933,707	\$ 1,521,726	\$ (4,411,981)

CITY OF SANTA FE

4th QUARTER FY 2023/24

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SUB-SECTION [C]

**SUMMARY OF ALL QUARTERLY
AMENDMENTS TO FY 2023/24 BUDGET BY
FUND**

CITY OF SANTA FE - FOURTH QUARTER FY 2023/2024
SUB-SECTION [C]: TOTAL QUARTERLY AMENDMENTS BY FUND

<i>Fund</i>	<i>Fund Title</i>	<i>Expenditure Increase (Decrease)</i>	<i>Revenue Increase (Decrease)</i>	<i>Budgeted Net Fund Increase (Decrease)</i>
100	General Fund	\$ 5,254,113	\$ 156,453	\$ (5,097,660)
210	Capital Equipment Reserve	22,230	22,230	-
212	Economic Development	-	910,000	910,000
216	Gross Receipts Tax Fund	70,499	70,499	-
221	Emergency Services	218,378	218,378	-
223	Law Enforcement	31,750	31,750	-
232	Impact Fees Fund	700,000	-	(700,000)
233	Transportation Grants	125,114	125,114	-
241	Senior Citizen Grants/Programs	93,101	176,902	83,801
251	Library Fund	345,186	345,186	-
320	CIP Facilities	430,000	430,000	-
330	CIP Streets & Roadways	62,754	62,754	-
345	CIP Community Development	105,027	105,027	-
350	CIP Arts and Culture	54,571	54,571	-
355	CIP Parks and Trails	2,035,121	2,035,121	-
365	½% GRT Income Fund	119,021	93,998	(25,023)
400	Debt Service Fund	3,346	3,346	-
500	Waste Water Management	8,011,750	11,750	(8,000,000)
505	Water Management	2,290,396	-	(2,290,396)
510	Environmental Services	11,750	11,750	-
520	Santa Fe Convention Center	-	660	660
540	Transit Bus System	590,679	7,292,925	6,702,246
545	Airport	2,622,222	2,620,000	(2,222)
550	Genoveva Chavez Community Ctr	505,000	75,000	(430,000)
620	Services to Other Departments	26,851	26,851	-
QUARTERLY TOTAL - ALL FUNDS		\$ 23,728,859	\$ 14,880,265	\$ (8,848,594)

CITY OF SANTA FE

4th QUARTER FY 2023/24

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SUB-SECTION [D]

**SUMMARY SCHEDULE –
QUARTERLY BUDGET AMENDMENTS
RESOLUTION (BAR) –
LGBMS RECONCILIATION**

City of Santa Fe - 4th Quarter FY23-24 Budget Amendments Resolution (BAR) - LGBMS Reconciliation (sorted by CoSF Fund)

CoSF Fund	CoSF Fund Title	LGBMS Fund #	LGBMS Fund Title	Type	Q3-2324	Q4-2324	Qtr chg
100	General Fund	11000	General Operating Fund	Expenditures	136,598,925	140,859,882	4,260,957
100	General Fund	11000	General Operating Fund	Revenues	133,037,867	133,194,320	156,453
100	General Fund	11000	General Operating Fund	Transfers Out	13,100,669	14,093,825	993,156
210	Capital Equipment Rsv	29900	Other Special Revenue	Expenditures	-	22,230	22,230
210	Capital Equipment Rsv	29900	Other Special Revenue	Revenues	-	22,230	22,230
212	Economic Development	29900	Other Special Revenue	Transfers In	3,500	913,500	910,000
216	Gross Receipts Tax	21000	Quality of Life GRT	Expenditures	542,297	612,796	70,499
216	Gross Receipts Tax	21000	Quality of Life GRT	Revenues	18,618,843	18,689,342	70,499
221	Emergency Services	29900	Other Special Revenue	Expenditures	1,987,815	2,206,193	218,378
221	Emergency Services	29900	Other Special Revenue	Revenues	1,844,132	2,062,510	218,378
223	Law Enforcement	21100	Law Enforcement Protection	Expenditures	7,752,835	7,784,585	31,750
223	Law Enforcement	21100	Law Enforcement Protection	Revenues	4,734,573	4,766,323	31,750
232	Impact Fees Fund	29900	Other Special Revenue	Transfers Out	1,406,645	2,106,645	700,000
233	Transportation Grants	21800	Intergovernmental Grants	Expenditures	1,030,158	1,155,272	125,114
233	Transportation Grants	21800	Intergovernmental Grants	Revenues	924,453	1,024,544	100,091
233	Transportation Grants	21800	Intergovernmental Grants	Transfers In	105,705	130,728	25,023
240	Community Development	21800	Intergovernmental Grants	Expenditures	26,197,171	26,092,144	(105,027)
240	Community Development	21800	Intergovernmental Grants	Transfers Out	-	105,027	105,027
241	Senior Citizen Grants/Programs	21900	Senior Citizens	Expenditures	5,427,926	5,521,027	93,101
241	Senior Citizen Grants/Programs	21900	Senior Citizens	Revenues	2,115,841	2,292,743	176,902
251	Library	29900	Other Special Revenue	Expenditures	1,154,662	1,499,848	345,186
251	Library	29900	Other Special Revenue	Revenues	66,705	411,891	345,186
320	CIP Facilities	30100	Bond Proceeds Project	Expenditures	6,281,872	6,711,872	430,000
320	CIP Facilities	30100	Bond Proceeds Project	Transfers In	2,057,000	2,487,000	430,000
330	CIP Streets & Roadways	30400	Road/Street Projects	Expenditures	29,848,230	29,910,984	62,754
330	CIP Streets & Roadways	30400	Road/Street Projects	Transfers In	5,856,020	5,918,774	62,754
345	CIP Community Development	30100	Bond Proceeds Project	Expenditures	4,061,394	4,166,421	105,027
345	CIP Community Development	30100	Bond Proceeds Project	Transfers In	-	105,027	105,027
350	CIP Arts and Culture	30100	Bond Proceeds Project	Expenditures	-	54,571	54,571
350	CIP Arts and Culture	30100	Bond Proceeds Project	Revenues	-	54,571	54,571
355	CIP Parks and Trails	30100	Bond Proceeds Project	Expenditures	9,349,660	11,384,781	2,035,121
355	CIP Parks and Trails	30100	Bond Proceeds Project	Revenues	3,710,849	5,025,568	1,314,719
355	CIP Parks and Trails	30100	Bond Proceeds Project	Transfers In	1,678,080	2,398,482	720,402
365	1/2% GRT Income Fund	30500	Gross Receipts Tax Proceeds Project	Expenditures	6,408,672	6,502,670	93,998
365	1/2% GRT Income Fund	30500	Gross Receipts Tax Proceeds Project	Revenues	24,825,123	24,919,121	93,998
365	1/2% GRT Income Fund	30500	Gross Receipts Tax Proceeds Project	Transfers Out	22,563,508	22,588,531	25,023
400	Debt Service Fund	40100	General Obligation Bond Debt Service	Expenditures	1,987,688	1,991,034	3,346
400	Debt Service Fund	40100	General Obligation Bond Debt Service	Revenues	1,987,688	1,991,034	3,346
500	Waste Water Management	50300	Wastewater/Sewer Enterprise	Expenditures	31,569,373	39,581,123	8,011,750
500	Waste Water Management	50300	Wastewater/Sewer Enterprise	Revenues	16,617,841	16,629,591	11,750
505	Water Management	50100	Water Enterprise	Expenditures	65,674,149	67,964,545	2,290,396

CoSF Fund	CoSF Fund Title	LGBMS Fund #	LGBMS Fund Title	Type	Q3-2324	Q4-2324	Qtr chg
510	Environmental Services	50200	Solid Waste Enterprise	Expenditures	23,992,113	24,003,863	11,750
510	Environmental Services	50200	Solid Waste Enterprise	Revenues	18,006,172	18,017,922	11,750
520	Santa Fe Convention Center	51300	Convention/Events Center	Revenues	562,500	563,160	660
540	Transit Bus System	53200	Transit Enterprise	Expenditures	18,109,639	18,700,318	590,679
540	Transit Bus System	53200	Transit Enterprise	Revenues	3,150,854	10,443,779	7,292,925
545	Airport	50400	Airport Enterprise	Expenditures	23,023,069	25,645,291	2,622,222
545	Airport	50400	Airport Enterprise	Revenues	17,610,412	20,230,412	2,620,000
550	Genoveva Chavez Community Ctr	52500	Recreation Area Enterprise	Expenditures	4,520,997	4,595,997	75,000
550	Genoveva Chavez Community Ctr	52500	Recreation Area Enterprise	Revenues	1,367,000	1,442,000	75,000
550	Genoveva Chavez Community Ctr	52500	Recreation Area Enterprise	Transfers Out	-	430,000	430,000
620	Services to Other Depts	69900	Other Internal Service	Expenditures	15,778,340	15,805,191	26,851
620	Services to Other Depts	69900	Other Internal Service	Revenues	15,716,340	15,743,191	26,851