

1 **CITY OF SANTA FE, NEW MEXICO**

2 **RESOLUTION NO. 2026-12**

3 **INTRODUCED BY:**

4
5 Mayor Michael Garcia

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10 **A RESOLUTION**

11 **APPROVING BUDGET AMENDMENTS AND REQUESTING THAT NEW MEXICO**
12 **DEPARTMENT OF FINANCE AND ADMINISTRATION APPROVE THE CITY OF**
13 **SANTA FE’S SECOND QUARTER BUDGET AMENDMENTS FOR FISCAL YEAR 2026.**

14
15 **WHEREAS**, SFCC 1987, Section 11-4(D), provides that budget adjustments approved by
16 the City of Santa Fe’s (“City’s”) Finance Director, City Manager, and the Governing Body shall be
17 included by fund in a quarterly budget resolution approved by the Governing Body; and

18 **WHEREAS**, NMSA 1978, Section 6-6-2, provides that the Local Government Division
19 of the New Mexico Department of Finance and Administration has the power and duty to authorize
20 local public bodies to transfer funds from one budget item to another when the Secretary of the
21 Department approves and a need exists meriting the transfer and the transfer is not prohibited by
22 law; and

23 **WHEREAS**, Articles 3 and 4 of the Project Management and Fiscal Services Agreement
24 for the Buckman Direct Diversion Project requires that the Buckman Direct Diversion Project
25 Board (“the BDD Board”) establish and submit a budget to the City, Santa Fe County, and Las

1 Campanas and to condition the BDD Board’s approval of the budget on “appropriation by the City
2 and/or [Santa Fe] County in an appropriate budget or budget amendment”; and

3 **WHEREAS**, the Joint Powers Agreement for the Santa Fe Solid Waste Management
4 Agency (“the Waste Management Agency”) requires that the Waste Management Agency
5 recommend an annual budget, which “shall not be formally adopted or implemented unless and
6 until it is approved by each of the City and [Santa Fe County]”; and

7 **WHEREAS**, the BDD Board and the Waste Management Agency have approved Second
8 Quarter adjustments for their respective budgets and these adjustments have been incorporated into
9 the City’s proposed Second Quarter Budget amendments; and

10 **WHEREAS**, a Second Quarter Review of the Fiscal Year 2026 Budget shows a need to
11 address significant priorities through adoption of net budget amendments that the Governing Body,
12 City Manager or Finance Director, Buckman Direct Diversion Board or the Santa Fe Solid Waste
13 Management Agency’s Board have authorized.

14 **NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE**
15 **CITY OF SANTA FE** that it approves the budget amendments for the BDD Board and the Waste
16 Management Agency’s Board.


17 **BE IT FURTHER RESOLVED** that the Governing Body respectfully requests that the
18 Secretary of the New Mexico Department of Finance and Administration approve the Second
19 Quarter Budget Amendments, as detailed on the attached Exhibit A, and that the Local Government
20 Division then authorize the amendments.

21 PASSED, APPROVED, and ADOPTED the 25th day of March, 2026.

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25 MICHAEL GARCIA, MAYOR

1 ATTEST:

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4 GERALYN CARDENAS, CITY CLERK

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6 APPROVED AS TO FORM:

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9 [Marcos Martinez \(Mar 26, 2026 11:28:03 MDT\)](#)
MARCOS MARTINEZ, 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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EXHIBIT A

CITY OF SANTA FE

2nd QUARTER FY 2025/26

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SUB-SECTION [A]

**AMENDMENTS TO FY 2025/26 BUDGET
THAT HAVE PREVIOUSLY BEEN
APPROVED BY THE GOVERNING BODY**

CITY OF SANTA FE - SECOND QUARTER FY 2025/2026
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>
100	General Fund	Appropriation from General Fund available balance to fund amounts remaining on unexpired prior year contracts for the Affordable Housing Trust Fund [CC apvd. 12/10/25 #9-hh]	\$ 3,070,059	\$ -	\$ (3,070,059)
100	General Fund	Appropriation from prior year one-time funding for operational and planning priorities within the Planning and Land Use Department [CC apvd. 10/8/25, #10-a]	1,225,850	-	(1,225,850)
100	General Fund	Appropriation from NM DFA grant funding for Shelby pedestrian bridge replacement [CC apvd. 10/29/25 #9-q]	1,000,000	-	(1,000,000)
100	General Fund	Appropriation from available balance to fund the Ambulance Supplemental Payment Program intergovernmental transfers [CC apvd. 11/12/25, #9-h]	833,229	-	(833,229)
100	General Fund	Appropriation from available prior year General Fund reserves to support continuation of audit support services [CC apvd. 10/29/25, #9-hh]	500,000	-	(500,000)
100	General Fund	Re-appropriation from unspent prior year balance to provide homebuyer/owner support services [CC apvd. 10/29/25 #9-y]	168,568	-	(168,568)
100	General Fund	Appropriation from available balance to cover operating expenses for Municipipl Court [CC apvd. 10/29/25, #9-w]	92,509	-	(92,509)
212	Economic Development	Re-appropriation of unspent prior year one time funding for various ongoing Economic Development projects [CC apvd. 10/29/25, #9-x]	1,584,933	-	(1,584,933)
212	Economic Development	Re-appropriation from unspent FY25 funding for ongoing Community Development programs [CC apvd. 12/10/25, #9-z]	994,887	-	(994,887)
213	Lodgers' Tax Fund	Appropriation from available Lodger's Tax Fund reserves for ongoing Arts & Culture initiatives [CC apvd. 12/10/25, #9-ff]	440,000	-	(440,000)
221	Emergency Services	Appropriation of NM DFA grant for vehicle purchases [CC apvd. 10/29/25, #9-L, -m]	2,425,000	2,425,000	-
221	Emergency Services	Appropriation of US DHS Homeland Security Grant Program funding [CC apvd. 12/10/25, #9-q]	522,980	522,980	-
221	Emergency Services	Appropriation of DFA grant for training, equipment, and software [CC apvd. 10/08/25, #9-h]	100,000	100,000	-
221	Emergency Services	Appropriation of NM DHSEM Hazardous Mitigation Grant program for the Cerro Gordo Culvert Improvements Design Project [CC apvd. 11/12/25, #9-d]	37,259	37,259	-
223	Law Enforcement	Appropriation from FY25 GRT earned in excess of budgeted estimates to fund the Animal Services Emergency contract amendment [CC apvd. 12/10/25, #9-cc]	500,000	-	(500,000)
223	Law Enforcement	Adjustment to reduce NM CYFD Juvenile Justice grant due to State budget cuts [CC apvd. 10/29/25, #9-cc]	(97,520)	(97,520)	-
231	City Drainage Fund	Appropriation of NM DHSEM Hazardous Mitigation Grant program for the Cerro Gordo Culvert Improvements Design Project [CC apvd. 11/12/25, #9-d]	759,885	569,914	(189,971)
232	Impact Fees Fund	Allocation of NM DOT grant and roads impact fees for the Henry Lynch Road Reconstruction CIP project [CC apvd. 10/29/25, #9-i]	112,000	-	(112,000)
240	Community Development	Re-appropriation of unspent prior year grant funding for professional contracts [CC apvd. 10/8/25, #9-f, -g, -dd]	6,974,235	-	(6,974,235)

<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>
240	Community Development	Appropriation from General Fund available balance to fund amounts remaining on unexpired prior year contracts for the Affordable Housing Trust Fund [CC apvd. 12/10/25 #9-hh]	3,070,059	3,070,059	-
240	Community Development	Re-appropriation of remaining FY25 balance to fund Affordable Housing Trust Fund contracts in FY26 [CC apvd. 11/12/25, #9-m]	1,613,334	-	(1,613,334)
256	Recreation Fund	Re-appropriation of unspent prior year funding to fund temporary salaries for the Afterschool Program [CC apvd. 10/29/25, #9-ee]	200,000	-	(200,000)
256	Recreation Fund	Re-appropriation of unspent prior year budget for professional contracts [CC apvd. 10/8/25, #9-g]	30,856	-	(30,856)
320	CIP Facilities	Appropriation of NM DFA grant for Fire station facilities improvements [CC apvd. 10/29/25, #9-k, -n, -v]	4,301,550	4,301,550	-
320	CIP Facilities	Appropriation of NM DFA grant for the Main Library Preservation project [CC apvd. 12/10/25, #9-t]	231,300	231,300	-
320	CIP Facilities	Appropriation of NM DFA grant for improvements to the GCCC [CC apvd. 11/12/25, #9-e]	99,000	99,000	-
320	CIP Facilities	Appropriation of NM DFA grant funding for improvements to the Fogelson Library complex [CC apvd. 10/29/25, #9-t]	99,000	99,000	-
330	CIP Streets & Roadways	Appropriation of NM DFA grant funding for Rufina/Lopez Lane intersection improvements [CC apvd. 12/10/25, #10-h]	400,000	400,000	-
330	CIP Streets & Roadways	Allocation of NM DOT grant and roads impact fees for the Henry Lynch Road Reconstruction CIP project [CC apvd. 10/29/25, #9-i]	112,000	112,000	-
355	CIP Parks and Trails	Appropriation from NM DFA grant funding for Shelby pedestrian bridge replacement [CC apvd. 10/29/25 #9-q]	1,000,000	1,000,000	-
355	CIP Parks and Trails	Appropriation from NM DFA grant funding for Fort Marcy baseball field improvements [CC apvd. 10/29/25 #9-o]	500,000	500,000	-
355	CIP Parks and Trails	Appropriation from NM DFA grant funding for citywide improvements to parks [CC apvd. 12/10/25 #9-o]	150,097	150,097	-
365	½% GRT Income Fund	Appropriation from 2025 GO Bond proceeds for various paving projects citywide [CC apvd. 10/8/25, #10-b]	10,000,000	10,000,000	-
400	Debt Service Fund	Appropriation from 2025 GO Bond proceeds for various paving projects citywide [CC apvd. 10/8/25, #10-b]	10,000,000	-	(10,000,000)
400	Debt Service Fund	Appropriation from 2025 General Obligation Bond proceeds for the 2025 GO Bond Issue [CC apvd. 10/29/25, #9-gg]	255,430	25,255,429	24,999,999
500	Waste Water Management	Appropriation from available balance to fund on-call construction services [CC apvd. 12/10/25, #9-h, -g, -w]	3,523,017	-	(3,523,017)
500	Waste Water Management	Appropriation from available balance for ongoing sewer line rehabilitation projects [CC apvd. 12/10/25, #9-x]	1,463,041	-	(1,463,041)
500	Waste Water Management	Appropriation from available balance to extend on-call engineering services contracts [CC apvd. 10/29/25, #9-r, 12/10/25, #9-e, -w]	946,200	-	(946,200)
500	Waste Water Management	Appropriation to fund the reclassification of various positions across Water and Wastewater divisions [CC apvd. 10/08/25, #9-b]	554,222	-	(554,222)
500	Waste Water Management	Appropriation to fund operator certification retention incentives [CC apvd. 11/12/25, #9-f]	63,516	-	(63,516)
505	Water Management	Appropriation from available balance for on-call engineering services for Water CIP projects [CC apvd. 12/10/25, #9-k, -L, -m]	4,545,000	-	(4,545,000)
505	Water Management	Appropriation to fund the reclassification of various positions across Water and Wastewater divisions [CC apvd. 10/08/26, #9-b]	451,273	-	(451,273)
505	Water Management	Appropriation to fund operator certification retention incentives [CC apvd. 11/12/25, #9-f]	113,033	-	(113,033)

<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>
530	Municipal Recreation Complex	Appropriation of DFA grant for the MRC Soccer Valley Improvements project [CC apvd. 10/29/25, #9-n]	3,000,000	3,000,000	-
530	Municipal Recreation Complex	Appropriation of DFA grant for MRC irrigation upgrades [CC apvd. 10/29/25, #9-q]	200,000	200,000	-
540	Transit Bus System	Appropriation of US DOT/FTA grant/local match to replace Transit buses [CC apvd. 12/10/25, #10-b]	1,009,146	807,316	(201,830)
540	Transit Bus System	Appropriation of US DOT/FTA grant for bus purchases [CC apvd. 10/8/25, #9-c]	159,545	159,545	-
545	Airport	Appropriation of NM DFA grant for phase II of the Airport Terminal Expansion project [CC apvd. 10/8/25, #9-d]	584,100	584,100	-
545	Airport	Appropriation from available revenue for various ongoing Airport projects and repairs [CC apvd. 10/29/25, #9-j]	510,214	-	(510,214)
545	Airport	Appropriation of US DOT/FAA Airport grant for the design of the first phase of the Airport lighting vault [CC Apvd. 10/29/25, #9-g]	249,450	249,250	(200)
545	Airport	Appropriation of US DOT/FAA Airport grant for the rehabilitation of taxiway F-design [CC Apvd. 10/29/25, #9-e]	90,193	90,193	-
550	Genoveva Chavez Community Ctr	Transfer from Teen Center remodel and replacement budget for repairs to the GCCC Ice Arena [CC apvd. 10/29/25, #9-ff]	175,000	175,000	-
600	Risk Management	Appropriation to fund frozen Risk and Safety Compliance Officer position [CC apvd. 10/29/25, #9-ij]	90,103	-	(90,103)
TOTAL - Budget Amendments Previously Approved by the Governing Body			\$ 71,033,553	\$ 54,041,472	\$ (16,992,081)

CITY OF SANTA FE

2nd QUARTER FY 2025/26

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SUB-SECTION [B]

**AMENDMENTS TO FY 2025/26 BUDGET
PREVIOUSLY APPROVED BY OTHER CITY
ACTORS PURSUANT TO SFCC 1987,
SECTION 11-4 (A), (B) AND (G)**

CITY OF SANTA FE - SECOND QUARTER FY 2025/2026
SUB-SECTION [B]: BUDGET AMENDMENTS PREVIOUSLY APPROVED BY OTHER CITY ACTORS

<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	Re-appropriation of unspent prior year budget for capital projects in the Community Health and Safety Department	\$ 156,718	\$ -	\$ (156,718)
100	General Fund	Re-appropriation of unspent prior year budget to update Human Resources rules and regulations	60,000	-	(60,000)
100	General Fund	Adjustment to ITT internal service charges to Public Works for hardware purchases	3,422	3,422	
212	Economic Development	Transfer from City Manager's office budget to support the December Guadalupe Walk event	10,000	10,000	-
213	Lodgers' Tax Fund	Appropriation of available fund balance for Visit Santa Fe programs and events and grant services	91,630	-	(91,630)
213	Lodgers' Tax Fund	Appropriation for ongoing Visit Santa Fe advertising projects	35,000	-	(35,000)
213	Lodgers' Tax Fund	Re-appropriation of unspent prior year NM Tourism grant budget for Visit Santa Fe	30,000	30,000	-
213	Lodgers' Tax Fund	Appropriation of prior year CCC Gallery funds and Lodger's Tax earned in excess of budgeted estimates for ongoing Community Gallery programming and initiatives	25,068	-	(25,068)
221	Emergency Services	Re-appropriation of unspent prior year grant funding for Emergency Management projects	26,353	26,353	-
221	Emergency Services	Adjustment to re-budget remaining portion of US DHS Emergency Management Hazard Mitigation Grant program	16,734	16,734	-
221	Emergency Services	Re-appropriation of unspent prior year NM DPS grant for Honor Guard teams	13,999	13,999	-
232	Impact Fees Fund	Appropriation from available balance to update the Impact Fee Capital Improvements Plan	45,421	-	(45,421)
232	Impact Fees Fund	Allocation of roads impact fees for the Agua Fria/Cottonwood Intersection CIP project	21,910	-	(21,910)
240	Community Development	Adjustment to re-budget remaining portion of prior year US Treasury ARPA grant for small business support, job training services, youth services, and public wifi	2,669,211	-	(2,669,211)
240	Community Development	Adjustment to NM Tourism Keep Santa Fe Beautiful Grant based on final award	19,501	19,501	-
241	Senior Citizen Grants/Programs	Re-appropriation of unspent prior year budget for remodeling work at the Mary Esther Gonzales Senior Center	73,644	-	(73,644)
251	Library Fund	Re-appropriation of remaining NM GO Bond funding for purchase of Library materials and equipment	179,920	179,920	-
260	Santa Fe Film Office	Re-appropriation from prior year budget to cover dues expenses	27,526	-	(27,526)
260	Santa Fe Film Office	Re-appropriation from unspent prior year budget to cover various operating expenses	9,039	-	(9,039)
320	CIP Facilities	Appropriation from available balance for repairs at the Convention Center bell tower elevator	60,000	60,000	-
330	CIP Streets & Roadways	Re-appropriation of unspent prior year budget for the ongoing Agua Fria/Cottonwood Drive Intersection CIP project	21,910	21,910	-
345	CIP Community Development	Re-appropriation of unspent prior year budget for ongoing Affordable Housing projects	844,469	-	(844,469)
365	½% GRT Income Fund	Appropriation from available balance to update the Impact Fee Capital Improvements Plan	45,421	45,421	-

<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>
500	Waste Water Management	Adjustment of ITT internal service charges to Wastewater Division for hardware purchases	15,600	-	(15,600)
505	Water Management	Appropriation for on-call engineering services for Water CIP projects	5,996,169	-	(5,996,169)
505	Water Management	Appropriation for the purchase of a new dump truck	48,000	-	(48,000)
505	Water Management	Appropriation from available balance to fund repairs to McClure Reservoir	35,311	-	(35,311)
510	Environmental Services	Re-appropriation of unspent prior year budget for ongoing CIP projects	358,726	-	(358,726)
520	Santa Fe Convention Center	Appropriation of prior year CCC Gallery funds and Lodger's Tax earned in excess of budgeted estimates for ongoing Community Gallery programming and initiatives	60,000	25,068	(34,932)
520	Santa Fe Convention Center	Appropriation from available balance for repairs at the Convention Center bell tower elevator	60,000	-	(60,000)
540	Transit Bus System	Re-appropriation of unspent prior year budget for bus stop solar lighting	45,000	-	(45,000)
545	Airport	Adjustment to re-budget remaining portion of NM DOT/NM DFA/US FAA grants for ongoing projects	2,039,628	15,437,674	13,398,046
620	Services to Other Departments	Adjustment of ITT internal service charges to Wastewater Division for hardware purchases	15,600	15,600	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Utility Customer Service for software purchases	14,850	14,850	-
620	Services to Other Departments	Adjustment to ITT internal service charges to Community Services for hardware for Youth and Family Division employees	5,000	5,000	-
620	Services to Other Departments	Adjustment to ITT internal service charges to Facilities Division for hardware purchases	3,422	3,422	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Airport for mobile phone/tablet purchases	2,500	2,500	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Community Engagement for mobile phone purchase/communications charges	2,550	2,550	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Planning & Land Use for mobile phone communication charges	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Parks Division for hardware purchase	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Environmental Services Division for mobile phone purchase	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Human Resources for computer hardware purchases	1,200	1,200	-
TOTAL - Budget Amendments Previously Approved by Other City Actors			\$ 13,194,052	\$ 15,938,724	\$ 2,744,672

CITY OF SANTA FE

2nd QUARTER FY 2025/26

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SUB-SECTION [C]

**JOINT OPERATIONS
(BUCKMAN DIRECT DIVERSION & SF SOLID
WASTE MANAGEMENT AGENCY) –
BOARD-APPROVED AMENDMENTS TO
FY 2025/26 BUDGET**

CITY OF SANTA FE - SECOND QUARTER FY 2025/2026
SUB-SECTION [C]: JOINT OPERATIONS - BOARD-APPROVED BUDGET AMENDMENTS

<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>
800	Buckman Direct Diversion	Re-appropriation of unspent prior year BDD Repair & Replacement Fund budget for various ongoing BDD projects	\$ 2,253,916	\$ 2,253,916	\$ -
801	BDD Repair & Replacement Fund	Re-appropriation of unspent prior year BDD Repair & Replacement Fund budget for various ongoing BDD projects	2,253,916	-	(2,253,916)
810	SF Solid Waste Mgmt Agency	Re-appropriation of unspent prior year budget for contracted audit, maintenance and compliance services	392,674	-	(392,674)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for household hazardous waste collection services	155,000	-	(155,000)
810	SF Solid Waste Mgmt Agency	Appropriation from SWMA Equipment Reserve for purchase of a non-potable water truck	144,139	144,139	-
810	SF Solid Waste Mgmt Agency	Appropriation from available balance to fund general construction services for the customer unloading area improvements at the Buckman Road Recycling and Transfer Sation	68,664	68,664	-
810	SF Solid Waste Mgmt Agency	Appropriation from SWMA Gas Collection Reserve Fund for the Caja del Rio Landfill Gas Collection System	39,830	-	(39,830)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for Landfill scale maintenance	13,000	-	(13,000)
811	SWMA Equip Replacement Fund	Appropriation from SWMA Equipment Reserve for purchase of a non-potable water truck	144,139	-	(144,139)
812	SWMA Gas Collection Reserve	Appropriation from SWMA Gas Collection Reserve Fund for the Caja del Rio Landfill Gas Collection System	133,130	-	(133,130)
816	SWMA CIP Fund	Appropriation from available balance to fund general construction services for the customer unloading area improvements at the Buckman Road Recycling and Transfer Sation	68,664		(68,664)
TOTAL - Joint Operations - Board Approved Budget Amendments			\$ 5,667,072	\$ 2,466,719	\$ (3,200,353)

CITY OF SANTA FE

2nd QUARTER FY 2025/26

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SUB-SECTION [D]

**SUMMARY OF ALL QUARTERLY
AMENDMENTS TO FY 2025/26 BUDGET BY
FUND**

CITY OF SANTA FE - SECOND QUARTER FY 2025/2026
SUB-SECTION [D]: 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	\$ 7,110,355	\$ 3,422	\$ (7,106,933)
212	Economic Development	2,589,820	10,000	(2,579,820)
213	Lodgers' Tax Fund	621,698	30,000	(591,698)
221	Emergency Services	3,142,325	3,142,325	-
223	Law Enforcement	402,480	(97,520)	(500,000)
231	City Drainage Fund	759,885	569,914	(189,971)
232	Impact Fees Fund	179,331	-	(179,331)
240	Community Development	14,346,340	3,089,560	(11,256,780)
241	Senior Citizen Grants/Programs	73,644	-	(73,644)
251	Library Fund	179,920	179,920	-
256	Recreation Fund	230,856	-	(230,856)
260	Santa Fe Film Office	36,565	-	(36,565)
320	CIP Facilities	4,790,850	4,790,850	-
330	CIP Streets & Roadways	533,910	533,910	-
345	CIP Community Development	844,469	-	(844,469)
355	CIP Parks and Trails	1,650,097	1,650,097	-
365	½% GRT Income Fund	10,045,421	10,045,421	-
400	Debt Service Fund	10,255,430	25,255,429	14,999,999
500	Waste Water Management	6,565,596	-	(6,565,596)
505	Water Management	11,188,786	-	(11,188,786)
510	Environmental Services	358,726	-	(358,726)
520	Santa Fe Convention Center	120,000	25,068	(94,932)
530	Municipal Recreation Complex	3,200,000	3,200,000	-
540	Transit Bus System	1,213,691	966,861	(246,830)
545	Airport	3,473,585	16,361,217	12,887,632
550	Genoveva Chavez Community Ctr	175,000	175,000	-
600	Risk Management	90,103	-	(90,103)
620	Services to Other Departments	48,722	48,722	-
800	Buckman Direct Diversion	2,253,916	2,253,916	-
801	BDD Repair & Replacement Fund	2,253,916	-	(2,253,916)
810	SF Solid Waste Mgmt Agency	813,307	212,803	(600,504)
811	SWMA Equip Replacement Fund	144,139	-	(144,139)
812	SWMA Gas Collection Reserve	133,130	-	(133,130)
816	SWMA CIP Fund	68,664	-	(68,664)
QUARTERLY TOTAL - ALL FUNDS		\$ 89,894,677	\$ 72,446,915	\$ (17,447,762)

FISCAL IMPACT REPORT

General Information:

(Check) Bill: _____ Resolution: X

Short Title(s): Second Quarter Budget Amendments, Fiscal Year 2025/2026

Sponsor(s): Mayor Michael Garcia

Reviewing Department(s): Finance Department

Staff Completing FIR: Christina Martinez Date: 2/26/2026 Phone: (505) 629-3063

Reviewed by City Attorney: _____ Date: _____

Reviewed by Finance Director: _____ Date: _____

Summary:

The purpose of the Resolution is to approve Buckman Direct Diversion and Santa Fe Solid Waste Management Agency budget adjustments and request Department of Finance Authority to approve Second Quarter FY 2026 budget amendments in the form of increases and decreases to various funds, which include adjustments for department priorities, grant adjustments, prior year encumbrances, and increases supported by available revenue.

Departments Affected:

Various.

Consequences of Not Enacting Legislation:

If this legislation is not adopted, the City's budget will not sufficiently reflect the City's actual revenues and expenditures. Adjustments would not be submitted to the New Mexico Department of Finance Administration's approval, as is required by New Mexico State law, NMSA 1978, Section 6-6-2(H).

Conflict, Duplication, Companionship, or Relationship to Other Legislation:

None.

Performance and Administrative Implications:

None. Staff have already performed the necessary actions to comport with the purpose of the proposed budget amendments.

Fiscal Implications:

See Resolution, Exhibit A –City of Santa Fe 2nd Quarter FY 2025-26 Budget Amendments.

Fiscal Impact

 Check here if no fiscal impact

Expenditures

Expenditure Type	FYE 26	FYE 27	FYE 28	Require BAR (Y/N)	Recurring (R) or Non-recurring (NR)	Fund	3-Year Total Cost
<u>Personnel and Benefits*</u>	\$ †	\$ 0	\$ 0	N	NR	†	
<u>Capital Outlay</u>	\$ †	\$ 0	\$ 0	N	NR	†	
<u>Contractual/</u>	\$ †	\$ 0	\$ 0			†	
<u>Professional Services</u>							
<u>Operating</u>	\$ †	\$ 0	\$ 0			†	
<u>Total:</u>	\$ †	\$ 0	\$ 0			†	\$ †

* This includes all staff time associated with executing the job functions of the proposed legislation.

Expenditure Narrative:

Governing Body approval is required for all of the previous quarter's changes to budgeted expenditures and transfers out.

Revenue

Revenue Type	FYE 26	FYE 27	FYE 28	Recurring (R) or Non-recurring (NR)	Fund
General Fund	\$ †	\$ 0	\$ 0	NR	†
Special Revenue	\$ †	\$ 0	\$ 0	NR	†
CIP	\$ †	\$ 0	\$ 0	NR	†
Enterprise	\$ †	\$ 0	\$ 0	NR	†
Internal Service	\$ †	\$ 0	\$ 0	NR	†
Trust & Agency	\$ †	\$ 0	\$ 0	NR	†
Federal	\$ †	\$ 0	\$ 0	NR	†
Other	\$ †	\$ 0	\$ 0	NR	†
Total	\$ †	\$ 0	\$ 0		

Revenue Narrative:

Governing Body approval is required for all of the previous quarter's changes to budgeted revenues and transfers in.

† See Exhibit A – Resolution Detail by Fund