CITY OF SANTA FE, NEW MEXICO

RESOLUTION NO. 2026-__

INTRODUCED BY:

Mayor Michael Garcia

A RESOLUTION

APPROVING BUDGET AMENDMENTS AND REQUESTING THAT NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION APPROVE THE CITY OF SANTA FE'S FIRST QUARTER BUDGET AMENDMENTS FOR FISCAL YEAR 2026--2027.

WHEREAS, SFCC 1987, Section 11-4(D), provides that budget adjustments approved by the City of Santa Fe's ("City's") 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(H), provides that the Local Government Division of the New Mexico Department of Finance and Administration 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, a First Quarter Review of the Fiscal Year 2026-2027 Budget shows a need to address significant priorities through adoption of net budget amendments that the Governing

Body, City Manager or Finance Director have authorized.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SANTA FE that the Governing Body respectfully requests that the Secretary of the New Mexico Department of Finance and Administration approve the First Quarter Budget Amendments, as detailed in Exhibit A, and that the Local Government Division then authorize the amendments.

PASSED, APPROVED, and ADOPTED the ___ day of _____, 2026.

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MICHAEL J. GARCIA, MAYOR

ATTEST:

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GERALYN F. CARDENAS, CITY CLERK

APPROVED AS TO FORM:

Marcos D. Martínez

Marcos D. Martínez (Oct 21, 2026 10:28:51 MDT)

MARCOS D. MARTÍNEZ, CITY ATTORNEY

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LOCAL GOVERNMENT DIVISION

N.M. DEPARTMENT OF FINANCE

AND ADMINISTRATION

Legislation/2026/Resolutions/ FY26-27 First Quarter Budget Amendments

EXHIBIT A

CITY OF SANTA FE

1st QUARTER FY 2026/27

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SUB-SECTION [A]

AMENDMENTS TO FY 2026/27 BUDGET THAT HAVE PREVIOUSLY BEEN APPROVED BY THE GOVERNING BODY

CITY OF SANTA FE - FIRST QUARTER FY 2026/2027
SUB-SECTION [A]: BUDGET AMENDMENTS PREVIOUSLY APPROVED BY THE GOVERNING BODY

Fund	*Fund Title*	*Amendment Description*	*Expenditure Increase (Decrease)*	*Revenue Increase (Decrease)*	*Budgeted Net Fund Increase (Decrease)*
100	General Fund	Appropriation from available balance to Community Development Fund for contracted homelessness services *[CC apvd. 7/8/26, #9-f, 10-d]*	$ 1,039,675	$ -	$ (1,039,675)
100	General Fund	Appropriation from available General Fund and Lodger's Tax funds to expand the Police Department's Bike Team *[CC apvd. 8/12/26, #9-i]*	750,000	500,000	(250,000)
100	General Fund	Appropriation from available balance to fund the Drone as First Responder Program (DFR) for *[CC apvd. 8/12/26, #10-a]*	443,604	-	(443,604)
100	General Fund	Re-appropriation of unspent prior year funding to support critical Affordable Housing projects *[CC apvd. 9/9/26, #9-L]*	265,007	-	(265,007)
100	General Fund	Appropriation from available balance to fund Sunday hours at Southside Library *[CC apvd. 8/12/26, #9-f]*	155,390	-	(155,390)
212	Economic Development	Re-appropriation of unspent prior year budgets for full-time temporary salaries and professional contracts *[CC apvd. 9/9/26, #9-f]*	1,295,987	-	(1,295,987)
213	Lodgers' Tax Fund	Appropriation from FY26 Lodgers' Tax earned in excess of budgeted estimates to support minimum revenue agreement with American Airlines *[CC apvd. 9/9/26, #9-d]*	800,000	-	(800,000)
213	Lodgers' Tax Fund	Appropriation from available General Fund and Lodger's Tax funds to expand the Police Department's Bike Team *[CC apvd. 8/12/26, #9-i]*	500,000	-	(500,000)
213	Lodgers' Tax Fund	Appropriation of NM Tourism Department Cooperative Marketing and Advertising Program grant *[CC apvd. 8/12/26, #9-j]*	64,455	64,455	-
223	Law Enforcement	Appropriation of NM Dept. of Homeland Security and Emergency Management grant to support Governor Lujan-Grisham's executive order 2025-358 addressing public safety *[CC apvd. 9/9/26, #9-k]*	750,000	750,000	-
232	Impact Fees Fund	Allocation of roads impact fees for the reconstructon of Henry Lynch road *[CC apvd. 9/9/26, #10-c, -d]*	177,286	-	(177,286)
240	Community Development	Appropriation from available balance to Community Development Fund for contracted homelessness services *[CC apvd. 7/8/26, #9-f, 10-d]*	1,039,675	1,039,675	-
240	Community Development	Re-appropriation of unspent prior year grant funding for professional contracts and safety net services *[CC apvd. 9/9/26, #9-g, -h]*	5,658,852	-	(5,658,852)
242	Affordable Housing	Re-appropriation of unspent prior year funding to support critical Affordable Housing projects *[CC apvd. 9/9/26, #9-L]*	3,794,005	-	(3,794,005)
251	Library Fund	Appropriation of NM State GO Bond funding for Library materials and equipment *[CC apvd. 8/26/26, #9-n]*	347,026	347,026	-
251	Library Fund	Appropriation from available General Fund reserves for Sunday hours at Southside Library *[CC apvd. 8/12/26, #9-f]*	155,390	155,390	-
255	Quality of Life Fund	Re-appropriation of unspent prior year grant funding for safety net services *[CC apvd. 9/9/26, #9-h]*	129,758	-	(129,758)
256	Recreation Fund	Re-appropriation of unspent prior year funding for Quality of Life grants and services *[CC apvd. 9/9/26, #9-i]*	147,815	-	(147,815)
325	CIP Special Projects	Appropriation from available GRT reserves for ongoing costs related to the Enterprise Resource Planning (ERP) implementation and updates *[CC apvd. 9/9/26, #10-a]*	1,000,000	1,000,000	-
330	CIP Streets & Roadways	Appropriation of NM DFA grant funding for improvements to Siringo Road *[CC apvd. 8/26/26, #9-c]*	800,000	800,000	-
330	CIP Streets & Roadways	Appropriation of NM DOT grant and roads impact fees for the Henry Lynch Road Reconstruction CIP project *[CC apvd. 9/9/26, #10-c, -d]*	709,143	709,143	-

Fund	Fund Title	Amendment Description	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Budgeted Net Fund Increase (Decrease)
365	½% GRT Income Fund	Appropriation from available GRT reserves for the ITT Enterprise Resource Planning (ERP) CIP project *[CC apvd. 9/9/26, #10-a]*	1,000,000	-	(1,000,000)
500	Waste Water Management	Appropriation from available balance for on-call service contracts *[CC apvd. 7/29/26, #9-f]*	250,000	-	(250,000)
505	Water Management	Appropriation from available balance to fund Water CIP construction contracts *[CC appvd. 8/12/2026, #9-e]*	6,000,000	-	(6,000,000)
505	Water Management	Appropriation from available balance for on-call engineering services for Water CIP projects *[CC apvd. 9/10/26, #9-c]*	2,215,000	-	(2,215,000)
530	Municipal Recreation Complex	Re-appropriation from prior year unspent budget for replacement of Marty Sanchez HVAC systems *[CC apvd. 8/26/26, #9-e]*	425,795	-	(425,795)
545	Airport	Appropriation of NM DOT grant amendment and local match for constructin of Runway Safety Area 33 *[CC apvd. 9/9/26, #10-b]*	1,385,473	1,385,473	-
545	Airport	Appropriation from FY26 Lodgers' Tax earned in excess of budgeted estimates to support minimum revenue agreement with American Airlines *[CC apvd. 9/9/26, #9-d]*	800,000	800,000	-
550	Genoveva Chavez Community Ctr	Re-appropriation of unspent prior year budget for ongoing maintenance and repair *[CC apvd. 8/26/26, #9-o]*	128,314	-	(128,314)
TOTAL - Budget Amendments Previously Approved by the Governing Body			***$ 32,227,650***	***$ 7,551,162***	***$ (24,676,488)***

CITY OF SANTA FE

1st QUARTER FY 2026/27

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SUB-SECTION [B]

AMENDMENTS TO FY 2026/27 BUDGET PREVIOUSLY APPROVED BY OTHER CITY ACTORS PURSUANT TO SFCC 1987, SECTION 11-4 (A), (B) AND (G)

CITY OF SANTA FE - FIRST QUARTER FY 2026/2027
SUB-SECTION [B]: BUDGET AMENDMENTS PREVIOUSLY APPROVED BY OTHER CITY ACTORS

Fund	*Fund Title*	*Amendment Description*	*Expenditure Increase (Decrease)*	*Revenue Increase (Decrease)*	*Budgeted Net Fund Increase (Decrease)*
100	General Fund	Re-appropriation of unspent prior year Public Works grants and capital budget	$ 1,366,595	$ -	$ (1,366,595)
100	General Fund	Re-appropriation of unspent prior year budget for ongoing Finance Department projects	526,646	-	(526,646)
100	General Fund	Re-appropriation of unspent prior year capital budgets for Public Works	335,038	-	(335,038)
100	General Fund	Re-appropriation of unspent prior year budget for ongoing facilities repair/improvements projects	113,089	-	(113,089)
100	General Fund	Allocation of capital impact fees to fund professional contracts for impact fee planning	25,082	25,082	-
100	General Fund	Re-appropriation of unspent prior year one-time funding for security cameras for the Main Library	25,000	-	(25,000)
100	General Fund	Appropriation from available balance for the Charter Review Commission to conduct legislative-required public input sessions	20,000	-	(20,000)
100	General Fund	Adjustment to services of other departments to provide cell phones for Teen Center Recreation Supervisors	3,600	3,600	-
100	General Fund	Re-appropriation of unspent prior year capital budgets for the Purchasing Division remodel	696	-	(696)
212	Economic Development	Re-appropriation of unspent prior year budget for design services for ongoing projects	3,106,971	-	(3,106,971)
212	Economic Development	Re-appropriation of unspent prior year grant funding for ongoing projects	259,644	-	(259,644)
212	Economic Development	Allocation of NM DFA grant to establish the City of Santa Fe's Go Local Go Different initiative	15,000	15,000	-
221	Emergency Services	Re-appropriation of unspent prior year NM State Fire Fund grant for Fire operations	2,226,942	-	(2,226,942)
221	Emergency Services	Re-appropriation of unspent prior year grant funding for Emergency Management projects	397,003	397,003	-
221	Emergency Services	Re-appropriation of unspent prior year Fire Department DOJ grant award for data processing equipment	29,305	29,305	-
231	City Drainage Fund	Correction to previously approved re-appropriation of unspent prior year budget for various City-wide drainage projects	5,202	5,202	-
232	Impact Fees Fund	Corrections to distribution of impact fees for related CIP projects	25,082	35,655	10,573
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	890,030	-	(890,030)
240	Community Development	Adjustment to re-budget remaining portion of prior year US HUD CDBG grants to support Affordable Housing programs	387,310	-	(387,310)
240	Community Development	Adjustment to re-budget remaining portion of prior year ARPA grant to fund behavioral health & community violence intervention	26,892	-	(26,892)
241	Senior Citizen Grants/Programs	Re-appropriation of unspent prior year budget for remodeling work at the Mary Esther Gonzales Senior Center	42,764	-	(42,764)
251	Library Fund	Re-appropriation of prior year estate bequest funds to benefit the library system	80,000	-	(80,000)
256	Recreation Fund	Re-appropriation of unspent prior year budget for Recreation capital projects	12,275	-	(12,275)
256	Recreation Fund	Re-appropriation of unspent prior year NMSU grant funds for Teen Center activities	9,408	-	(9,408)

Fund	Fund Title	Amendment Description	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Budgeted Net Fund Increase (Decrease)
315	CIP Resource Conservation	Re-appropriation of unspent prior year budget for the ongoing citywide LED/Solar Streetlights and Solarization projects	515,078	500,827	(14,251)
320	CIP Facilities	Re-appropriation of unspent prior year grants and capital budget for ongoing Facilities projects	13,044,641	6,166,679	(6,877,962)
325	CIP Special Projects	Re-appripriation of unspent prior year ERP service contracts and other consulting budgets	568,086	-	(568,086)
345	CIP Community Development	Re-appropriation of unspent prior year budget for the ongoing Community Services WIP construction projects	399,999	-	(399,999)
345	CIP Community Development	Adjustment to re-budget remaining portion of prior year NM DFA grant to support the Kitchen Angels CIP project	300,780	300,780	-
345	CIP Community Development	Adjustment to re-budget remaining portion of prior year funding for the purchase of equipment for the Mary Esther Gonzales Senior Center	101,854	-	(101,854)
350	CIP Arts and Culture	Re-appropriation of unspent prior year Public Works grants and capital budgets	326,480	326,480	-
365	½% GRT Income Fund	Appropriation from available balance to fund an increase to Streets Equipment Operator position	5,458	5,458	-
365	½% GRT Income Fund	Re-appropriation of unspent prior year budget for ongoing facilities repair/improvements projects	971,342	-	(971,342)
500	Waste Water Management	Re-appropriation of unspent prior year budget for Wastewater CIP projects design and construction	16,951,138	-	(16,951,138)
505	Water Management	Re-appropriation of unspent prior year budget for ongoing Water CIP projects	19,875,648	-	(19,875,648)
505	Water Management	Re-appropriation of unspent prior year budget for ongoing grants/capital projects	344,683	-	(344,683)
505	Water Management	Appropriation from available balance to fund purchase of safety footwear	10,000	-	(10,000)
510	Environmental Services	Re-appropriation of unspent prior year budget for ESD vehicle purchases	548,339	-	(548,339)
515	Railyard Properties	Re-appropriation of unspent prior year Public Works grants and capital budgets	633,606	96,573	(537,033)
520	Santa Fe Convention Center	Re-appropriation of unspent prior year capital budgets for various Convention Center projects	2,732,756	-	(2,732,756)
525	Midtown Property	Re-appropriation of unspent prior year budget for ongoing Midtown Campus maintenance/repair projects	767,805	-	(767,805)
540	Transit Bus System	Re-appropriation of unspent prior year budget for various ongoing Transit CIP projects	1,368,458	-	(1,368,458)
545	Airport	Adjustment to re-budget remaining portion of prior year CIP projects, grants, and capital outlay for Airport expansion construction	10,219,918	8,784,130	(1,435,788)
550	Genoveva Chavez Community Ctr	Re-appropriation of unspent prior year budget for ongoing repairs and maintenance	79,666	-	(79,666)
620	Services to Other Departments	Re-appropriation of unspent prior year budget for the ongoing cost of NEUMO software and data processing	732,000	-	(732,000)
620	Services to Other Departments	Adjustment of ITT internal service charges to Finance for mobile phone/tablet purchases	25,000	25,000	-
620	Services to Other Departments	Appropriation from Finance Admin to Fleet Management to Equipment Service Worker Position	9,399	9,399	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Public Utilities for cell phone purchases	6,000	6,000	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Airport for mobile phone/tablet purchases	4,900	4,900	-

Fund	Fund Title	Amendment Description	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Budgeted Net Fund Increase (Decrease)
620	Services to Other Departments	Adjustment of ITT internal service charges to Teen Center for mobile phone purchases	3,600	3,600	-
620	Services to Other Departments	Adjustment of ITT internal service charges to the Metropolitan Redevelopment Agency for hardware purchases	2,400	2,400	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Human Resources for mobile phone purchases	2,400	2,400	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Human Resources for mobile phone purchases	2,400	2,400	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Public Works for mobile hardware purchases	1,440	1,440	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Water Division for cellular service	1,200	1,200	-
TOTAL - Budget Amendments Previously Approved by Other City Actors			***$ 80,486,048***	***$ 16,750,513***	***$ (63,735,535)***

CITY OF SANTA FE

1st QUARTER FY 2026/27

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SUB-SECTION [C]

JOINT OPERATIONS (BUCKMAN DIRECT DIVERSION & SF SOLID WASTE MANAGEMENT AGENCY) – BOARD-APPROVED AMENDMENTS TO FY 2026/27 BUDGET

CITY OF SANTA FE - FIRST QUARTER FY 2026/2027
SUB-SECTION [C]: JOINT OPERATIONS - BOARD-APPROVED BUDGET AMENDMENTS

Fund	*Fund Title*	*Amendment Description*	*Expenditure Increase (Decrease)*	*Revenue Increase (Decrease)*	*Budgeted Net Fund Increase (Decrease)*
800	Buckman Direct Diversion	Adjustments reflecting final BDD Board-approved budget	$ 11,061,660	$ 9,366,160	$ (1,695,500)
800	Buckman Direct Diversion	Appropriation from the BDD Repair & Replacement/Settlement Fund for technical services	150,000	-	(150,000)
801	BDD Repair & Replacement Fund	Adjustments reflecting final BDD Board-approved budget	-	1,695,500	1,695,500
810	SF Solid Waste Mgmt Agency	Adjustment reflecting final SFSWMA Board-approved budget	13,279,839	13,781,006	501,167
810	SF Solid Waste Mgmt Agency	Re-appropriation of unspent prior year budget for contracted audit, maintenance and compliance services	1,045,209	-	(1,045,209)
810	SF Solid Waste Mgmt Agency	Re-appropriation of unspent prior year budget for purchase of equipment/machinery	351,893	-	(351,893)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for contstruction services for BuRRT scale maintenance	208,383	-	(208,383)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for professional services to conduct a cost-of-service study for the Caja del Rio landfilla and the BuRRT	83,900	-	(83,900)
811	SWMA Equip Replacement Fund	Adjustment reflecting final SFSWMA Board-approved budget		800,000	800,000
812	SWMA Gas Collection Reserve	Adjustment reflecting final SFSWMA Board-approved budget	133,130	-	(133,130)
813	SWMA Cell Developmt Reserve	Adjustment reflecting final SFSWMA Board-approved budget	-	700,000	700,000
815	SWMA Closure/Post-Closure Reserve	Adjustment reflecting final SFSWMA Board-approved budget	-	300,000	300,000
TOTAL - Joint Operations - Board Approved Budget Amendments			***$ 26,314,014***	***$ 26,642,666***	***$ 328,652***

CITY OF SANTA FE

1st QUARTER FY 2026/27

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SUB-SECTION [D]

SUMMARY OF ALL QUARTERLY AMENDMENTS TO FY 2026/27 BUDGET BY FUND

CITY OF SANTA FE - FIRST QUARTER FY 2026/2027
SUB-SECTION [D]: TOTAL QUARTERLY AMENDMENTS BY FUND

Fund	*Fund Title*	*Expenditure Increase (Decrease)*	*Revenue Increase (Decrease)*	*Budgeted Net Fund Increase (Decrease)*
100	General Fund	$ 5,069,422	$ 528,682	$ (4,540,740)
212	Economic Development	4,677,602	15,000	(4,662,602)
213	Lodgers' Tax Fund	1,364,455	64,455	(1,300,000)
221	Emergency Services	2,653,250	426,308	(2,226,942)
223	Law Enforcement	750,000	750,000	-
231	City Drainage Fund	5,202	5,202	-
232	Impact Fees Fund	202,368	35,655	(166,713)
240	Community Development	8,002,759	1,039,675	(6,963,084)
241	Senior Citizen Grants/Programs	42,764	-	(42,764)
242	Affordable Housing	3,794,005	-	(3,794,005)
251	Library Fund	582,416	502,416	(80,000)
255	Quality of Life Fund	129,758	-	(129,758)
256	Recreation Fund	169,498	-	(169,498)
315	CIP Resource Conservation	515,078	500,827	(14,251)
320	CIP Facilities	13,044,641	6,166,679	(6,877,962)
325	CIP Special Projects	1,568,086	1,000,000	(568,086)
330	CIP Streets & Roadways	1,509,143	1,509,143	-
345	CIP Community Development	802,633	300,780	(501,853)
350	CIP Arts and Culture	326,480	326,480	-
365	½% GRT Income Fund	1,976,800	5,458	(1,971,342)
500	Waste Water Management	17,201,138	-	(17,201,138)
505	Water Management	28,445,331	-	(28,445,331)
510	Environmental Services	548,339	-	(548,339)
515	Railyard Properties	633,606	96,573	(537,033)
520	Santa Fe Convention Center	2,732,756	-	(2,732,756)
525	Midtown Property	767,805	-	(767,805)
530	Municipal Recreation Complex	425,795	-	(425,795)
540	Transit Bus System	1,368,458	-	(1,368,458)
545	Airport	12,405,391	10,969,603	(1,435,788)
550	Genoveva Chavez Community Ctr	207,980	-	(207,980)
620	Services to Other Departments	790,739	58,739	(732,000)
800	Buckman Direct Diversion	11,211,660	9,366,160	(1,845,500)
801	BDD Repair & Replacement Fund	-	1,695,500	1,695,500
810	SF Solid Waste Mgmt Agency	14,969,224	13,781,006	(1,188,218)
811	SWMA Equip Replacement Fund	-	800,000	800,000
812	SWMA Gas Collection Reserve	133,130	-	(133,130)
813	SWMA Cell Developmt Reserve	-	700,000	700,000
815	SWMA Closure/Post-Closure Reserve	-	300,000	300,000
QUARTERLY TOTAL - ALL FUNDS		***$ 139,027,712***	***$ 50,944,341***	***$ (88,083,371)***