CITY OF SANTA FE, NEW MEXICO

RESOLUTION NO. 2026-__

INTRODUCED BY:

Mayor Michael Garcia

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 THAT THE NEW MEXICO DEPARTMENT OF FINANCE AND ADMINISTRATION APPROVE THE CITY OF SANTA FE'S FOURTH QUARTER BUDGET AMENDMENTS FOR FISCAL YEAR 2026.

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 ("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, Articles 3 and 4 of the Project Management and Fiscal Services Agreement for the Buckman Direct Diversion Project requires that the Buckman Direct Diversion Project Board ("the BDD Board") establish and submit a budget to the City, Santa Fe County, and Las Campanas and to condition the BDD Board's approval of the budget on "appropriation by the City and/or [Santa Fe] County in an appropriate budget or budget amendment"; and

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

WHEREAS, the BDD Board and SWMA have approved Fourth Quarter adjustments for their respective budgets and these adjustments have been incorporated into the City's proposed Fourth Quarter Budget amendments; and

WHEREAS, DFA/LGD requires that the City's Fourth Quarter Budget Amendments Resolution include DFA/LGD's structural account matrix (Exhibit A, Subsection E); and

WHEREAS, a Fourth Quarter Review of the Fiscal Year 2026 Budget shows a need to address significant priorities through adoption of net budget amendments that the Governing Body, City Manager or Finance Director, Buckman Direct Diversion Board or the SWMA's Board have authorized.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SANTA FE that it approves the budget amendments for the BDD Board and the SWMA's Board.

BE IT FURTHER RESOLVED that the Governing Body respectfully requests that the Secretary of the New Mexico Department of Finance and Administration approve the Fourth Quarter Budget Amendments and associated DFA/LGD schedules, as detailed on the attached 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 Martinez

Marcos Martinez (Jul 8, 2026 15:17:12 MDT)

MARCOS D. MARTINEZ, CITY ATTORNEY

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LOCAL GOVERNMENT DIVISION

N.M. DEPARTMENT OF FINANCE

AND ADMINISTRATION

Legislation/2026/Resolutions/ FY26 Fourth Quarter Budget Amendments

EXHIBIT A

CITY OF SANTA FE

4th 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 - FOURTH QUARTER FY 2025/2026
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 Visit Santa Fe to fund downtown security contract *[CC apvd. 6/10/26, #9-p]*	$ 150,000	$ -	$ (150,000)
213	Lodgers' Tax Fund	Appropriation from available balance to Visit Santa Fe to fund downtown security contract *[CC apvd. 6/10/26, #9-p]*	150,000	150,000	-
240	Community Development	Adjustment reflecting approved drawdown of US HUD CDBG line of credit balances for ongoing Affordable Housing programs *[CC apvd. 4/7/26, #9-h]*	479,926	(129,829)	(609,755)
240	Community Development	Adjustment to move Affordable Housing Trust budget to new stand-alone fund (242) *[CC apvd. 6/24/26 #10-f]*	(11,310,947)	(9,739,096)	1,571,851
242	Affordable Housing Trust Fund	Adjustment to move Affordable Housing Trust budget to new stand-alone fund (242) *[CC apvd. 6/24/26 #10-f]*	11,310,947	9,739,096	(1,571,851)
251	Library Fund	Allocation of revenue for facilities maintenance and care at Southside Library *[CC apvd. 4/30/26, #9-k]*	80,000	80,000	-
325	CIP Special Projects	Re-allocation of salary savings to fund ITT end of year expenses *[CC apvd. 6/24/26, #10-b]*	400,000	400,000	-
330	CIP Streets & Roadways	Appropriation of NM DOT grant for the St. Michael's Drive reconstruction project *[CC apvd. 6/10/26, #9-j]*	341,760	341,760	-
330	CIP Streets & Roadways	Allocation of roads impact fees to the St. Michael's Rail Trail Pedestrian Crossing project *[CC apvd. 6/10/26, #9-h]*	256,320	256,320	-
330	CIP Streets & Roadways	Appropriation of NM DOT grant to support the Acequia Trail project *[CC apvd. 6/10/26, #9-i]*	213,600	213,600	-
355	CIP Parks and Trails	Appropriation from NM DFA grant funding for Ragle Park improvements *[CC apvd. 4/29/26, #9-f]*	300,000	300,000	-
365	½% GRT Income Fund	Appropriation from available balance to fund emergency repairs to Corte de Princesa *[CC apvd. 6/24/26, #9-b]*	250,000	-	(250,000)
500	Waste Water Management	Appropriation for additional consultant time on the Utility Billing System Upgrade project *[CC apvd. 4/7/26, #9-d]*	38,250	-	(38,250)
500	Waste Water Management	Appropriation from available balance for additional enterprise asset management software domains *[CC apvd. 6/10/26, #9-L]*	17,727	-	(17,727)
505	Water Management	Appropriation from NM OSE grant to fund Nichols Dam and McClure Dam rehabilitation *[CC apvd. 2/25/26, #9-k]*	3,354,479	3,354,479	-
505	Water Management	Appropriation for additional consultant time on the Utility Billing System Upgrade project *[CC apvd. 4/7/26, #9-d]*	103,906	-	(103,906)
505	Water Management	Appropriation from available balance for additional enterprise asset management software domains *[CC apvd. 6/10/26, #9-L]*	44,537	-	(44,537)
510	Environmental Services	Appropriation for additional consultant time on the Utility Billing System Upgrade project *[CC apvd. 4/7/26, #9-d]*	39,816	-	(39,816)
510	Environmental Services	Appropriation from available balance for additional enterprise asset management software domains *[CC apvd. 6/10/26, #9-L]*	19,846	-	(19,846)
511	Utilities Administration	Appropriation for additional consultant time on the Utility Billing System Upgrade project *[CC apvd. 4/7/26, #9-d]*	181,972	181,972	-
511	Utilities Administration	Appropriation from various funds for additional enterprise asset management software domains *[CC apvd. 6/10/26, #9-L]*	82,110	82,110	-
540	Transit Bus System	Appropriation of FTA grant for Transit agency operations *[CC apvd. 5/27/26, #9-g]*	-	2,167,799	2,167,799

Fund	Fund Title	Amendment Description	Expenditure Increase (Decrease)	Revenue Increase (Decrease)	Budgeted Net Fund Increase (Decrease)
540	Transit Bus System	Amendment of NM DFA grant funds for paratransit operating assistance *[CC apvd. 5/27/26, #9-h]*	-	(2,558,970)	(2,558,970)
545	Airport	Appropriation of NM DFA grant to fund the reconstruction of the terminal apron *[CC apvd. 5/13/26, #9-c]*	244,007	244,007	-
545	Airport	Appropriation of NMDOT grant for airport maintenance and supplies *[CC apvd. 4/7/26, #10-d]*	22,222	20,000	(2,222)
TOTAL - Budget Amendments Previously Approved by the Governing Body			***$ 6,770,478***	***$ 5,103,248***	***$ (1,667,230)***

CITY OF SANTA FE

4th 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 (F)

CITY OF SANTA FE - FOURTH QUARTER FY 2025/2026
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 budget for temporary salaries in order to create term position dedicated to special projects related to homelessness	$ 20,000	$ -	$ (20,000)
100	General Fund	Appropriation from City Manager's office to Charter Review Commission to conduct legislatively required public input sessions	(20,000)		20,000
100	General Fund	Appropriation from City Manager's office to Charter Review Commission to conduct legislatively required public input sessions	20,000	-	(20,000)
100	General Fund	Re-appropriation of unspent prior year Capital budgets to remodel Clerk's office	21,643	-	(21,643)
100	General Fund	Adjustment to ITT internal service charges to Public Works for new hardware purchases	2,600	2,600	-
100	General Fund	Adjustment of ITT internal service charges to Facilities Maintenance for cell phone purchases	1,200	1,200	-
100	General Fund	Adjustment of ITT internal service charges to Fire for mobile phone purchases/communications charges	-	-	-
212	Economic Development	Adjustment to ITT internal service charges to Economic Development for cell phone purchase	-	-	-
213	Lodgers' Tax Fund	Appropriation from revenues earned in excess of budgeted estimates to fund SFCCC operations and supplies	54,355	54,355	-
221	Emergency Services	Appropriation of NM EMNR grant for Fire operating supplies	40,000	40,000	-
232	Impact Fees Fund	Allocation of roads impact fees for the Agua Fria/South Meadows intersection improvements	50,000	-	(50,000)
233	Transportation Grants	Re-appropriation of prior year NM DOT grant/local match for MPO planning and improvement projects	56,138	60,348	4,210
251	Library Fund	Re-appropriation of remaining NM GO Bond funding for purchase of Library materials and equipment	827	827	-
320	CIP Facilities	Appropriation from available balance for remodeling and improvements to Land Use facilities	18,128	18,128	-
330	CIP Streets & Roadways	Allocation of roads impact fees for the Agua Fria/South Meadows intersection improvements	50,000	50,000	-
505	Water Management	Adjustment of ITT internal service charges to BDD for hardware purchases	3,600	3,600	-
520	Santa Fe Convention Center	Appropriation of prior year CCC Gallery funds and Lodger's Tax earned in excess of budgeted estimates for ongoing TSF expenses	60,000	60,000	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Complete Streets Division for hardware purchases	32,448	32,448	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Fire for mobile phone purchases/communications charges	19,500	19,500	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Planning & Land Use for cell phone/tablet purchases	5,100	5,100	-
620	Services to Other Departments	Adjustment of ITT internal service charges to BDD for hardware purchases	3,600	3,600	-
620	Services to Other Departments	Adjustment to ITT internal service charges to Public Works for new hardware purchases	2,600	2,600	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Arts and Culture cell phone purchase	2,400	2,400	-

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 the Community Services Administration Division for hardware purchases	2,400	2,400	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Environmental Services Division for mobile phone purchases	2,400	2,400	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Emergency Management for hardware purchases	1,700	1,700	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Economic Development for hardware purchases	1,500	1,500	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Facilities Maintenance for cell phone purchases	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Tourism Santa Fe for purchase of cell phone	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Constituent Services Division for mobile phone purchase	1,200	1,200	-
TOTAL - Budget Amendments Previously Approved by Other City Actors			***$ 455,739***	***$ 368,306***	***$ (87,433)***

CITY OF SANTA FE

4th 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 - FOURTH QUARTER FY 2025/2026
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	Appropriation from the BDD Repair & Replacement/Settlement Fund for engineering services	$ 209,000	$ 209,000	$ -
801	BDD Repair & Replacement Fund	Appropriation from the BDD Repair & Replacement/Settlement Fund for engineering services	209,000	-	(209,000)
810	SF Solid Waste Mgmt Agency	Appropriation for on-call engineering services for the landfill	260,000	-	(260,000)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance to purchase diesel for the Caja del Rio Landfill	40,000	-	(40,000)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for stormwater mangement and culverts the Caja del Rio Landfill	31,940	-	(31,940)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for asphalt repair and maintenance at the Caja del Rio parking lot	12,174	-	(12,174)
TOTAL - Joint Operations - Board Approved Budget Amendments			***$ 762,114***	***$ 209,000***	***$ (553,114)***

CITY OF SANTA FE

4th 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 - FOURTH QUARTER FY 2025/2026
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	$ 195,443	$ 3,800	$ (191,643)
213	Lodgers' Tax Fund	204,355	204,355	-
221	Emergency Services	40,000	40,000	-
232	Impact Fees Fund	50,000	-	(50,000)
233	Transportation Grants	56,138	60,348	4,210
240	Community Development	(10,831,021)	(9,868,925)	962,096
242	Affordable Housing Trust Fund	11,310,947	9,739,096	(1,571,851)
251	Library Fund	80,827	80,827	-
320	CIP Facilities	18,128	18,128	-
325	CIP Special Projects	400,000	400,000	-
330	CIP Streets & Roadways	861,680	861,680	-
355	CIP Parks and Trails	300,000	300,000	-
365	½% GRT Income Fund	250,000	-	(250,000)
500	Waste Water Management	55,977	-	(55,977)
505	Water Management	3,506,522	3,358,079	(148,443)
510	Environmental Services	59,662	-	(59,662)
511	Utilities Administration	264,082	264,082	-
520	Santa Fe Convention Center	60,000	60,000	-
540	Transit Bus System	-	(391,171)	(391,171)
545	Airport	266,229	264,007	(2,222)
620	Services to Other Departments	77,248	77,248	-
800	Buckman Direct Diversion	209,000	209,000	-
801	BDD Repair & Replacement Fund	209,000	-	(209,000)
810	SF Solid Waste Mgmt Agency	344,114	-	(344,114)
QUARTERLY TOTAL - ALL FUNDS		***$ 7,988,331***	***$ 5,680,554***	***$ (2,307,777)***

CITY OF SANTA FE

4th QUARTER FY 2025/26

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SUB-SECTION [E]

SUMMARY SCHEDULE –

QUARTERLY BUDGET AMENDMENTS RESOLUTION (BAR) – DEPARTMENT OF FINANCE AND ADMINISTRATION/LOCAL GOVERNMENT DIVISION RECONCILIATION

City of Santa Fe - 4th Quarter FY25-26 Budget Amendments Resolution (BAR) - LGBMS Reconciliation *(sorted by CoSF Fund)*

CoSF Fund	CoSF Fund Title	LGBMS Fund #	LGBMS Fund Title	Type	Q3-2526	Q4-2526	Qtr chg
100	General Fund	11000	General Operating Fund	Expenditures	153,915,186	153,941,674	26,488
100	General Fund	11000	General Operating Fund	Transfers In	14,409,162	14,412,962	3,800
100	General Fund	11000	General Operating Fund	Transfers Out	23,298,384	23,467,339	168,955
213	Lodgers' Tax Fund	21400	Lodgers' Tax	Expenditures	10,813,558	11,017,913	204,355
213	Lodgers' Tax Fund	21400	Lodgers' Tax	Revenues	19,216,936	19,271,291	54,355
213	Lodgers' Tax Fund	21400	Lodgers' Tax	Transfers In	1,060,091	1,210,091	150,000
221	Emergency Services	29900	Other Special Revenue	Expenditures	5,778,515	5,818,515	40,000
221	Emergency Services	29900	Other Special Revenue	Revenues	5,213,639	5,253,639	40,000
232	Impact Fees Fund	29900	Other Special Revenue	Transfers Out	2,042,123	2,092,123	50,000
233	Transportation Grants	21800	Intergovernmental Grants	Expenditures	679,552	735,690	56,138
233	Transportation Grants	21800	Intergovernmental Grants	Revenues	1,076,978	1,137,326	60,348
240	Community Development	21800	Intergovernmental Grants	Expenditures	34,846,097	24,015,076	(10,831,021)
240	Community Development	21800	Intergovernmental Grants	Revenues	8,356,391	4,557,525	(3,798,866)
240	Community Development	21800	Intergovernmental Grants	Transfers In	8,780,340	2,710,281	(6,070,059)
242	Affordable Housing Trust	21800	Intergovernmental Grants	Expenditures	-	11,310,947	11,310,947
242	Affordable Housing Trust	21800	Intergovernmental Grants	Revenues	-	3,669,037	3,669,037
242	Affordable Housing Trust	21800	Intergovernmental Grants	Transfers In	-	6,070,059	6,070,059
251	Library	29900	Other Special Revenue	Expenditures	1,428,897	1,509,724	80,827
251	Library	29900	Other Special Revenue	Revenues	228,319	308,319	80,000
251	Library	29900	Other Special Revenue	Transfers In	1,175,578	1,176,405	827
320	CIP Facilities	30100	Bond Proceeds Project	Expenditures	19,586,405	19,604,533	18,128
320	CIP Facilities	30100	Bond Proceeds Project	Transfers In	60,000	78,128	18,128
325	CIP Special Projects	39900	Other Capital Projects	Expenditures	5,258,666	5,658,666	400,000
325	CIP Special Projects	39900	Other Capital Projects	Transfers In	3,073,223	3,473,223	400,000
330	CIP Streets & Roadways	30400	Road/Street Projects	Expenditures	19,076,638	19,938,318	861,680
330	CIP Streets & Roadways	30400	Road/Street Projects	Revenues	10,053,796	10,865,476	811,680
330	CIP Streets & Roadways	30400	Road/Street Projects	Transfers In	1,996,702	2,046,702	50,000
355	CIP Parks and Trails	30100	Bond Proceeds Project	Expenditures	18,196,822	18,496,822	300,000
355	CIP Parks and Trails	30100	Bond Proceeds Project	Revenues	12,455,814	12,755,814	300,000
365	1/2% GRT Income Fund	30500	Gross Receipts Tax Proceeds Project	Expenditures	21,571,102	21,817,302	246,200
365	1/2% GRT Income Fund	30500	Gross Receipts Tax Proceeds Project	Transfers Out	19,046,587	19,050,387	3,800
500	Waste Water Management	50300	Wastewater/Sewer Enterprise	Transfers Out	2,649,728	2,705,705	55,977
505	Water Management	50100	Water Enterprise	Expenditures	64,535,601	67,893,680	3,358,079
505	Water Management	50100	Water Enterprise	Revenues	42,368,669	45,723,148	3,354,479
505	Water Management	50100	Water Enterprise	Transfers In	-	3,600	3,600
505	Water Management	50100	Water Enterprise	Transfers Out	7,531,288	7,679,731	148,443
510	Environmental Services	50200	Solid Waste Enterprise	Transfers Out	2,719,963	2,779,625	59,662
511	Utilities Administration	59900	Other Enterprise	Expenditures	12,429,434	12,693,516	264,082
511	Utilities Administration	59900	Other Enterprise	Transfers In	12,429,435	12,693,517	264,082
520	Santa Fe Convention Center	51300	Convention/Events Center	Expenditures	11,305,590	11,365,590	60,000
520	Santa Fe Convention Center	51300	Convention/Events Center	Revenues	890,989	950,989	60,000
540	Transit Bus System	53200	Transit Enterprise	Revenues	10,453,881	10,062,710	(391,171)
545	Airport	50400	Airport Enterprise	Expenditures	27,859,656	28,125,885	266,229

CoSF Fund	CoSF Fund Title	LGBMS Fund #	LGBMS Fund Title	Type	Q3-2526	Q4-2526	Qtr chg
545	Airport	50400	Airport Enterprise	Revenues	24,493,795	24,757,802	264,007
620	Services to Other Depts	69900	Other Internal Service	Expenditures	15,900,239	15,577,487	(322,752)
620	Services to Other Depts	69900	Other Internal Service	Revenues	15,030,806	15,108,054	77,248
620	Services to Other Depts	69900	Other Internal Service	Transfers Out	-	400,000	400,000
800	Buckman Direct Diversion	52100	Joint Utility	Expenditures	16,085,370	16,290,770	205,400
800	Buckman Direct Diversion	52100	Joint Utility	Transfers In	6,912,310	7,121,310	209,000
800	Buckman Direct Diversion	52100	Joint Utility	Transfers Out	304,034	307,634	3,600
801	BDD Repair & Replacement	52100	Joint Utility	Transfers Out	6,912,310	7,121,310	209,000
810	SF Solid Waste Mgmt Agency	52100	Joint Utility	Expenditures	11,938,899	12,283,013	344,114