

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

2 **RESOLUTION NO. 2025-\_\_**

3 **INTRODUCED BY:**

4  
5 Mayor Alan Webber

6  
7  
8  
9  
10 **A RESOLUTION**

11 **APPROVING BUDGET AMENDMENTS AND ASSOCIATED NEW MEXICO**  
12 **DEPARTMENT OF FINANCE AND ADMINISTRATION/LOCAL GOVERNMENT**  
13 **DIVISION SCHEDULES SUMMARIZING THE FOURTH QUARTER AMENDMENTS**  
14 **AND REQUESTING THAT NEW MEXICO DEPARTMENT OF FINANCE AND**  
15 **ADMINISTRATION APPROVE THE CITY OF SANTA FE’S FOURTH QUARTER**  
16 **BUDGET AMENDMENTS FOR FISCAL YEAR 2025.**

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

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

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

3           **WHEREAS**, a Fourth Quarter Review of the Fiscal Year 2025 Budget shows a need to  
4 address significant priorities through adoption of net budget amendments that the Governing Body,  
5 City Manager or Finance Director have authorized.

6                           **NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY**  
7 **OF THE CITY OF SANTA FE** that the Governing Body respectfully requests that the Secretary  
8 of the New Mexico Department of Finance and Administration approve the Fourth Quarter Budget  
9 Amendments and associated DFA/LGD schedules, as detailed on the attached Exhibit A, and that  
10 the Local Government Division then authorize the amendments.

11           PASSED, APPROVED, and ADOPTED the \_\_\_ day of \_\_\_\_\_, 2025.

12  
13

14 \_\_\_\_\_  
15 ALAN WEBBER, MAYOR

16 ATTEST:

17  
18

19 \_\_\_\_\_  
20 ANDRÉA SALAZAR, CITY CLERK

21 APPROVED AS TO FORM:

22 *Erin McSherry*  
23 Erin McSherry (Jul 14, 2025 12:37 MDT)

24 ERIN K. MCSHERRY, CITY ATTORNEY

25

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

---

LOCAL GOVERNMENT DIVISION  
N.M. DEPARTMENT OF FINANCE  
AND ADMINISTRATION

*Legislation/2025/Resolution/FY25 Fourth Quarter Budget Amendments*

**EXHIBIT A**

**CITY OF SANTA FE**

**4<sup>th</sup> QUARTER FY 2024/25**

~ ~ ~

**SUB-SECTION [A]**

**AMENDMENTS TO FY 2024/25 BUDGET  
THAT HAVE PREVIOUSLY BEEN  
APPROVED BY THE GOVERNING BODY**

**CITY OF SANTA FE - FOURTH QUARTER FY 2024/2025**  
**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 available General Fund balance for repair of collapsed roof at La Familia [CC apvd. 6/25/25, #10-e]	\$ 1,400,000	\$ -	\$ (1,400,000)
100	General Fund	Appropriation from available balance for ambulance supplemental payment program intergovernmental transfers for CY24 [CC apvd. 6/25/25 #10-g]	1,195,265	-	(1,195,265)
213	Lodgers' Tax Fund	Appropriation from available reserves for ongoing Arts & Culture initiatives [CC apvd. 4/9/2025, #9-c]	794,164	-	(794,164)
223	Law Enforcement	Appropriation of NM DOH Violence Intervention Grant for community based contracts and police department gun violence technology [CC apvd. 4/30/25, #10-m]	818,437	818,437	-
231	City Drainage Fund	Appropriation of NM Environment Dept. grant for the Vereda de Valencia Stormwater Plan [CC apvd. 4/9/25 #9-b]	160,000	160,000	-
232	Impact Fees Fund	Allocation of roads impact fees to the Henry Lynch Road Reconstruction CIP project [CC apvd. 5/14/25, #9-g]	195,258	-	(195,258)
232	Impact Fees Fund	Allocation of roads impact fees to the Buckman Road Repavement/ Reconstruction Project [CC apvd. 4/30/25, #10-g]	115,000	-	(115,000)
240	Community Development	Appropriation from NM DFA grant to fund furniture purchases for traditional housing and shelter facilities for domestic violence [CC apvd. 4/30/25, #10-r]	90,000	90,000	-
320	CIP Facilities	Appropriation from available General Fund balance for repair of collapsed roof at La Familia [CC apvd. 6/25/25, #10-e]	1,400,000	1,400,000	-
320	CIP Facilities	Appropriation from available 1/2% Capital GRT Fund balance for City Hall elevator repairs [CC apvd. 6/11/25, #9-d]	150,000	150,000	-
330	CIP Streets & Roadways	Allocation of NM DOT grant for Buckman Road repavement/reconstruction [CC apvd. 4/30/25, # 10-g]	2,300,000	2,300,000	-
330	CIP Streets & Roadways	Appropriation of roads impact fees for the Henry Lynch Road Reconstruction CIP project [CC apvd. 5/14/25, #9-g]	195,258	195,258	-
330	CIP Streets & Roadways	Appropriation of available streets operating budget for improvements to the intersection of St. Michael's Drive and Llano [CC apvd. 4/9/25, #9-q]	150,000	150,000	-
330	CIP Streets & Roadways	Appropriation of NM DOT grant for the Governor Miles Road improvements project [CC apvd. 6/25/25, #9-bb]	150,000	150,000	-
330	CIP Streets & Roadways	Appropriation of NM DOT grant for the St. Michael's Rail Trail Underpass Project [CC apvd. 14/30/25, #10-f]	100,000	100,000	-
350	CIP Arts and Culture	Appropriation of FY24 Lodger's Tax earned in excess of budgeted estimates for ongoing Art for CIP projects funding [CC apvd. 4/9/2025, #9-c]	60,000	434,164	374,164
355	CIP Parks and Trails	Allocation of DFA grant to fund phase II of improvements to SWAN Park [CC apvd. 4/9/2025, #9-f]	100,000	100,000	-
365	½% GRT Income Fund	Appropriation from available balance to fund City Hall elevator repairs [CC apvd. 6/11/25, #9-d]	150,000	-	(150,000)
500	Waste Water Management	Appropriation from available balance to fund dewatered sludge hauling service contract [CC apvd. 4/9/25, #9-o, -p]	2,000,000	-	(2,000,000)
500	Waste Water Management	Appropriation of NM Environment Department grant to construct and improve regional wastewater plant [CC apvd.5/14/25, #9-f]	1,584,000	1,584,000	-

<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>
500	Waste Water Management	Appropriation from available balance for purchase of filter screen [CC apvd. 4/30/25, #10-j]	320,215	-	(320,215)
500	Waste Water Management	Appropriation from NM Environment Department grant to design and construct a sewerline at Jemez Rd. [CC apvd. 4/9/25, #9-n]	210,000	210,000	-
500	Waste Water Management	Appropriation from available balance for on-call repair and maintenance services [CC appvd. 4/30/25, #10-i]	119,949	-	(119,949)
505	Water Management	Appropriation from available balance for ongoing Water contracts/projects [CC apvd. 5/28/25, #9-f]	606,316	-	(606,316)
505	Water Management	Appropriation for design services for the San Juan Chama Return Flow project [CC apvd. 5/14/25, #9-n]	255,722	-	(255,722)
505	Water Management	Appropriation to fund purchase, setup, and maintenance of predictive water main failure software [CC apvd. 4/9/25, #9-m]	76,000	-	(76,000)
520	Santa Fe Convention Center	Appropriations from Convention Center revenue earned in excess of budgeted estimates for modifications to Community Convention Center second floor terrace [CC apvd. 6/25/25, #9-b]	663,769	663,769	-
530	Municipal Recreation Complex	Appropriation of NM DFA grant to support the MRC Soccer Valley Improvements CIP project [CC apvd. 4/9/25, #9-e]	3,425,000	3,425,000	-
535	Parking	Appropriations from available balance to fund Water St. parking lot repavement, Railyard garage security camera purchases, and a truck for Parking Collections [CC apvd. 4/30/25, #10-p]	255,000	-	(255,000)
540	Transit Bus System	Allocation of FTA grant for Transit operating expense assistance [CC apvd. 6/25/25, #10-h]	-	4,018,120	4,018,120
540	Transit Bus System	Appropriation of US DOT/FTA grant for paratransit buses, passenger vans and replacement security cameras [CC apvd. 6/11/25, #9-i]	534,458	534,458	-
540	Transit Bus System	Appropriation of US DOT/FTA grant to replace Transit buses and fund city-wide bus shelter improvements [CC apvd. 4/9/25, #9-g, -h]	377,578	313,327	(64,251)
540	Transit Bus System	Appropriation of US DOT/FTA grant to design ADA improvements for Santa Fe Trails bus stops [CC apvd. 4/9/25, #9-k]	178,772	143,017	(35,755)
545	Airport	Appropriation from available balance to fund grooving of the Airport runway [CC apvd. 4/30/25, #10-o]	2,925,700	-	(2,925,700)
545	Airport	Appropriation from available balance to fund various projects and purchases [CC Apvd. 4/6/25, #9-l]	1,503,000	-	(1,503,000)
545	Airport	Adjustments to remaining US DOT/FAA Airport Rescue Grant funding for Airport operational expenses [CC Apvd. 4/9/25, #9-j]	541,578	-	(541,578)
545	Airport	Adjustment to US DOT/FAA grant for the Airport Master Plan project [CC apvd. 04/9/25, #9-i]	269,180	269,180	-
<b>TOTAL - Budget Amendments Previously Approved by the Governing Body</b>			<b>\$ 25,369,619</b>	<b>\$ 17,208,730</b>	<b>\$ (8,160,889)</b>

**CITY OF SANTA FE**

**4<sup>th</sup> QUARTER FY 2024/25**

~ ~ ~

**SUB-SECTION [B]**

**AMENDMENTS TO FY 2024/25 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 2024/2025**  
***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	Adjustment of ITT internal service charges to Parks Division for cell phone purchases	\$ 2,400	\$ 2,400	\$ -
210	Capital Equipment Reserve	Appropriation for administrative fees related to vehicle auction	52,706	-	(52,706)
213	Lodgers' Tax Fund	Allocation of NM Tourism Route 66 Centennial Grant for Tourism logo	4,000	4,000	-
223	Law Enforcement	Appropriation of NM Law Enforcement Retention Fund grant for year 3 Police staff retention costs	51,756	51,756	-
232	Impact Fees Fund	Allocation of roads impact fees for the ongoing St. Michael's Underpass CIP project	26,554	-	(26,554)
251	Library Fund	Appropriation of National Endowment of the Arts grant funding for the Big Read Program	20,000	-	(20,000)
260	Santa Fe Film Office	Appropriation from available cash reserves to furnish the Santa Fe Film Office	40,000	-	(40,000)
260	Santa Fe Film Office	Adjustment of ITT internal service charges to the Santa Fe Film Office for purchase of cell phone	1,200	-	(1,200)
330	CIP Streets & Roadways	Allocation of roads impact fees for the ongoing St. Michael's Underpass CIP project	26,554	26,554	-
345	CIP Community Development	Re-appropriation of unspent prior year budget for the ongoing Lamplighter Inn CIP project	768,095	844,470	76,375
365	½% GRT Income Fund	Correction to allocation of funding to cover debt service for 2021 refunding GRT bonds inadvertently left out of the FY25 budget	3,047,327	-	(3,047,327)
400	Debt Service Fund	Correction to allocation of funding to cover debt service for 2021 refunding GRT bonds inadvertently left out of the FY25 budget	2,287,867	2,287,867	-
515	Railyard Properties	Correction to allocation of funding to cover debt service for 2021 refunding GRT bonds inadvertently left out of the FY25 budget	759,460	759,460	-
540	Transit Bus System	Adjustment to decrease budget for Transit projects due to unfunded US DOT grants	(4,965,508)	-	4,965,508
620	Services to Other Departments	Adjustment of ITT internal service charges to Public Works Administration for various hardware purchases	53,375	53,375	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Code Enforcement for tablet purchases	14,000	14,000	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Parks Division for cell phone purchases	3,600	3,600	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Municipal Court for cell phone purchases	2,400	2,400	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Planning & Land Use for new hardware	2,000	2,000	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Civic Convention Center for tablet purchase	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to Economic Development for cell phone purchase	1,200	1,200	-
620	Services to Other Departments	Adjustment of ITT internal service charges to the Santa Fe Film Office for purchase of cell phone	1,200	1,200	-
<b>TOTAL - Budget Amendments Previously Approved by Other City Actors</b>			<b>\$ 2,201,386</b>	<b>\$ 4,055,482</b>	<b>\$ 1,854,096</b>

**CITY OF SANTA FE**

**4<sup>th</sup> QUARTER FY 2024/25**

~ ~ ~

**SUB-SECTION [C]**

**JOINT OPERATIONS  
(BUCKMAN DIRECT DIVERSION & SF SOLID  
WASTE MANAGEMENT AGENCY) –  
BOARD-APPROVED AMENDMENTS TO  
FY 2024/25 BUDGET**

**CITY OF SANTA FE - FOURTH QUARTER FY 2024/2025**  
**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	Appropriation from the FY24 BDD Repair & Replacement/Settlement Fund for project engineering services	\$ 649,552	\$ 649,552	\$ -
801	BDD Repair & Replacement Fund	Appropriation from the FY24 BDD Repair & Replacement/Settlement Fund for project engineering services	649,552	-	(649,552)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance to the SWMA Capital Improvements Reserve Fund to meet levels set forth in reserve fund policy	2,900,000	-	(2,900,000)
810	SF Solid Waste Mgmt Agency	Appropriation from SWMA Equipment Replacement Fund for purchase of equipment/machinery	249,716	-	(249,716)
810	SF Solid Waste Mgmt Agency	Appropriation from available balance for engineering services on improvements to the customer unloading area at BuRRT	20,950	-	(20,950)
816	SWMA CIP Fund	Appropriation from available balance in the SWMA Operating Fund to meet levels set forth in reserve fund policy	-	2,900,000	2,900,000
<b>TOTAL - Joint Operations - Board Approved Budget Amendments</b>			<b>\$ 4,469,770</b>	<b>\$ 3,549,552</b>	<b>\$ (920,218)</b>

**CITY OF SANTA FE**

**4<sup>th</sup> QUARTER FY 2024/25**

~ ~ ~

**SUB-SECTION [D]**

**SUMMARY OF ALL QUARTERLY  
AMENDMENTS TO FY 2024/25 BUDGET BY  
FUND**

**CITY OF SANTA FE - FOURTH QUARTER FY 2024/2025**  
**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	\$ 2,597,665	\$ 2,400	\$ (2,595,265)
210	Capital Equipment Reserve	52,706	-	(52,706)
213	Lodgers' Tax Fund	798,164	4,000	(794,164)
223	Law Enforcement	870,193	870,193	-
231	City Drainage Fund	160,000	160,000	-
232	Impact Fees Fund	336,812	-	(336,812)
240	Community Development	90,000	90,000	-
251	Library Fund	20,000	-	(20,000)
260	Santa Fe Film Office	41,200	-	(41,200)
320	CIP Facilities	1,550,000	1,550,000	-
330	CIP Streets & Roadways	2,921,812	2,921,812	-
345	CIP Community Development	768,095	844,470	76,375
350	CIP Arts and Culture	60,000	434,164	374,164
355	CIP Parks and Trails	100,000	100,000	-
365	½% GRT Income Fund	3,197,327	-	(3,197,327)
400	Debt Service Fund	2,287,867	2,287,867	-
500	Waste Water Management	4,234,164	1,794,000	(2,440,164)
505	Water Management	938,038	-	(938,038)
515	Railyard Properties	759,460	759,460	-
520	Santa Fe Convention Center	663,769	663,769	-
530	Municipal Recreation Complex	3,425,000	3,425,000	-
535	Parking	255,000	-	(255,000)
540	Transit Bus System	(3,874,700)	5,008,922	8,883,622
545	Airport	5,239,458	269,180	(4,970,278)
620	Services to Other Departments	78,975	78,975	-
800	Buckman Direct Diversion	649,552	649,552	-
801	BDD Repair & Replacement Fund	649,552	-	(649,552)
810	SF Solid Waste Mgmt Agency	3,170,666	-	(3,170,666)
<b>QUARTERLY TOTAL - ALL FUNDS</b>		<b>\$ 32,040,775</b>	<b>\$ 24,813,764</b>	<b>\$ (7,227,011)</b>

**CITY OF SANTA FE**

**4<sup>th</sup> QUARTER FY 2024/25**

~ ~ ~

**SUB-SECTION [E]**

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

**City of Santa Fe - 4th Quarter FY24-25 Budget Amendments Resolution (BAR) - LGBMS Reconciliation (sorted by CoSF Fund)**

CoSF Fund	CoSF Fund Title	LGBMS Fund #	LGBMS Fund Title	Type	Q3-2425	Q4-2425	Qtr chg
100	General Fund	11000	General Operating Fund	Expenditures	148,261,101	149,308,766	1,047,665
100	General Fund	11000	General Operating Fund	Transfers In	5,829,353	5,831,753	2,400
100	General Fund	11000	General Operating Fund	Transfers Out	34,334,441	35,884,441	1,550,000
210	Capital Equipment Rsv	29900	Other Special Revenue	Expenditures	-	52,706	52,706
213	Lodgers' Tax Fund	21400	Lodgers' Tax	Expenditures	9,684,555	10,048,555	364,000
213	Lodgers' Tax Fund	21400	Lodgers' Tax	Revenues	17,595,436	17,599,436	4,000
213	Lodgers' Tax Fund	21400	Lodgers' Tax	Transfers Out	9,478,783	9,912,947	434,164
223	Law Enforcement	21100	Law Enforcement Protection	Expenditures	7,714,890	8,585,083	870,193
223	Law Enforcement	21100	Law Enforcement Protection	Revenues	6,534,395	7,404,588	870,193
231	City Drainage Fund	29900	Other Special Revenue	Expenditures	6,286,708	6,444,308	157,600
231	City Drainage Fund	29900	Other Special Revenue	Revenues	4,805,881	4,965,881	160,000
231	City Drainage Fund	29900	Other Special Revenue	Transfers Out	66,152	68,552	2,400
232	Impact Fees Fund	29900	Other Special Revenue	Transfers Out	2,701,087	3,037,899	336,812
240	Community Development	21800	Intergovernmental Grants	Expenditures	33,858,895	33,948,895	90,000
240	Community Development	21800	Intergovernmental Grants	Revenues	10,764,465	10,854,465	90,000
251	Library	29900	Other Special Revenue	Expenditures	1,499,379	1,519,379	20,000
260	Santa Fe Film Office	29900	Other Special Revenue	Expenditures	661,744	701,744	40,000
260	Santa Fe Film Office	29900	Other Special Revenue	Transfers Out	-	1,200	1,200
320	CIP Facilities	30100	Bond Proceeds Project	Expenditures	16,333,681	17,883,681	1,550,000
320	CIP Facilities	30100	Bond Proceeds Project	Transfers In	10,920,000	12,470,000	1,550,000
330	CIP Streets & Roadways	30400	Road/Street Projects	Expenditures	23,536,594	26,458,406	2,921,812
330	CIP Streets & Roadways	30400	Road/Street Projects	Revenues	13,634,182	16,069,182	2,435,000
330	CIP Streets & Roadways	30400	Road/Street Projects	Transfers In	3,822,715	4,309,527	486,812
345	CIP Community Development	30100	Bond Proceeds Project	Expenditures	3,633,692	4,401,787	768,095
345	CIP Community Development	30100	Bond Proceeds Project	Revenues	775,443	1,619,913	844,470
350	CIP Arts and Culture	30100	Bond Proceeds Project	Expenditures	508,581	568,581	60,000
350	CIP Arts and Culture	30100	Bond Proceeds Project	Transfers In	-	434,164	434,164
355	CIP Parks and Trails	30100	Bond Proceeds Project	Expenditures	20,982,113	21,082,113	100,000
355	CIP Parks and Trails	30100	Bond Proceeds Project	Revenues	13,186,427	13,286,427	100,000
365	1/2% GRT Income Fund	30500	Gross Receipts Tax Proceeds Project	Transfers Out	25,050,938	28,248,265	3,197,327
400	Debt Service Fund	40200	GRT Revenue Bond Debt Service	Expenditures	6,517,037	8,804,904	2,287,867
400	Debt Service Fund	40200	GRT Revenue Bond Debt Service	Transfers In	6,517,037	8,804,904	2,287,867
500	Waste Water Management	50300	Wastewater/Sewer Enterprise	Expenditures	47,125,192	51,359,356	4,234,164
500	Waste Water Management	50300	Wastewater/Sewer Enterprise	Revenues	18,334,739	20,128,739	1,794,000
505	Water Management	50100	Water Enterprise	Expenditures	63,497,366	64,435,404	938,038
515	Railyard Properties	59900	Other Enterprise	Expenditures	3,738,071	4,497,531	759,460
515	Railyard Properties	59900	Other Enterprise	Transfers In	859,905	1,619,365	759,460
520	Santa Fe Convention Center	51300	Convention/Events Center	Expenditures	10,036,152	10,699,921	663,769
520	Santa Fe Convention Center	51300	Convention/Events Center	Revenues	334,854	998,623	663,769
530	Municipal Recreation Complex	52500	Recreation Area Enterprise	Expenditures	9,743,532	13,168,532	3,425,000
530	Municipal Recreation Complex	52500	Recreation Area Enterprise	Revenues	2,687,377	6,112,377	3,425,000

CoSF Fund	CoSF Fund Title	LGBMS Fund #	LGBMS Fund Title	Type	Q3-2425	Q4-2425	Qtr chg
535	Parking	50800	Parking Facilities Enterprise	Expenditures	5,506,235	5,761,235	255,000
540	Transit Bus System	53200	Transit Enterprise	Expenditures	18,779,322	14,904,622	(3,874,700)
540	Transit Bus System	53200	Transit Enterprise	Revenues	7,069,319	12,078,241	5,008,922
545	Airport	50400	Airport Enterprise	Expenditures	33,259,105	38,498,563	5,239,458
545	Airport	50400	Airport Enterprise	Revenues	40,778,483	41,047,663	269,180
620	Services to Other Depts	69900	Other Internal Service	Expenditures	18,367,481	18,446,456	78,975
620	Services to Other Depts	69900	Other Internal Service	Revenues	15,968,925	16,046,700	77,775
620	Services to Other Depts	69900	Other Internal Service	Transfers In	2,599,968	2,601,168	1,200
800	Buckman Direct Diversion	52100	Joint Utility	Expenditures	10,794,366	11,443,918	649,552
800	Buckman Direct Diversion	52100	Joint Utility	Transfers In	200,000	849,552	649,552
801	BDD Repair & Replacement	52100	Joint Utility	Transfers Out	200,000	849,552	649,552
810	SF Solid Waste Mgmt Agency	52100	Joint Utility	Expenditures	12,675,635	12,946,301	270,666
810	SF Solid Waste Mgmt Agency	52100	Joint Utility	Transfers Out	2,600,000	5,500,000	2,900,000
816	SWMA CIP Fund	52100	Joint Utility	Transfers In	500,000	3,400,000	2,900,000