



NEW MEXICO
LEGISLATIVE
FINANCE
COMMITTEE

Local Government Dashboard:
**Bernalillo County and
City of Albuquerque**

Legislative Finance Committee Hearing

May 19th

Albuquerque, New Mexico

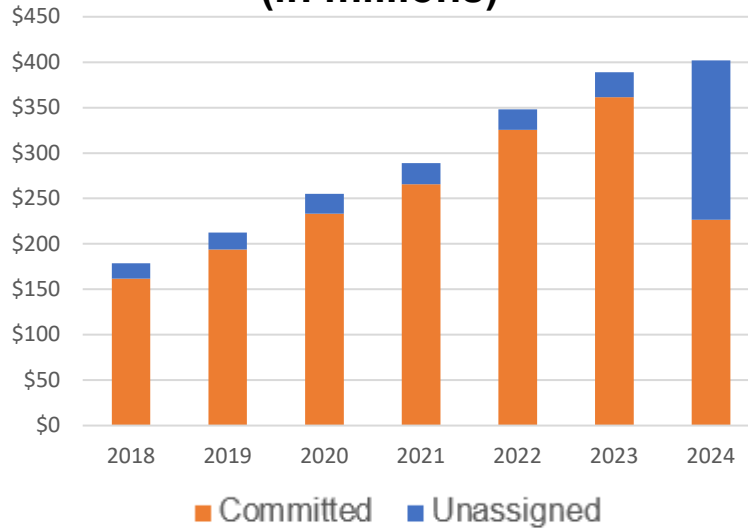
Economy and Finance

Following the Office of the State Auditor's FY25 audit, Bernalillo County had one other matter finding. Access to the county's financial applications is not regularly evaluated, although the county has made progress on implementing the recommendations made in the prior year.

Source: OSA Audits

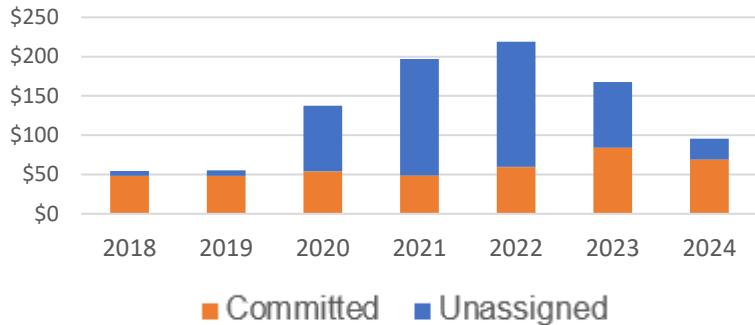
In 2024, Bernalillo County voted to pay more in residential property tax than the statewide average. The categories with the largest discrepancy/variance from the state and county are hospital, higher education, and other/special.

Bernalillo County General Fund Balance By Liquidity (in millions)



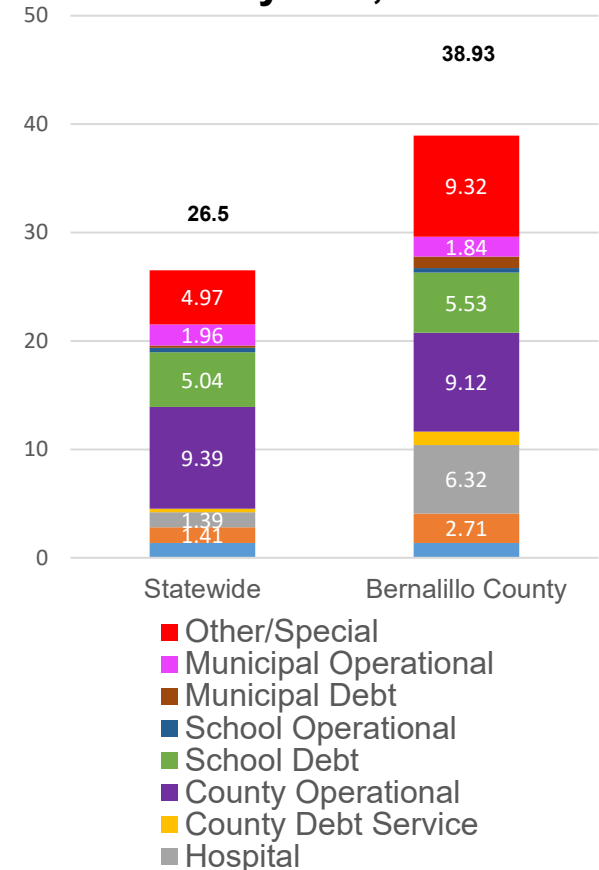
Source: LFC Data

City of Albuquerque General Fund Balance by Liquidity (in millions)



Source: LFC Data

Bernalillo County Residential Property Tax by Use, 2024



Source: LFC Analysis

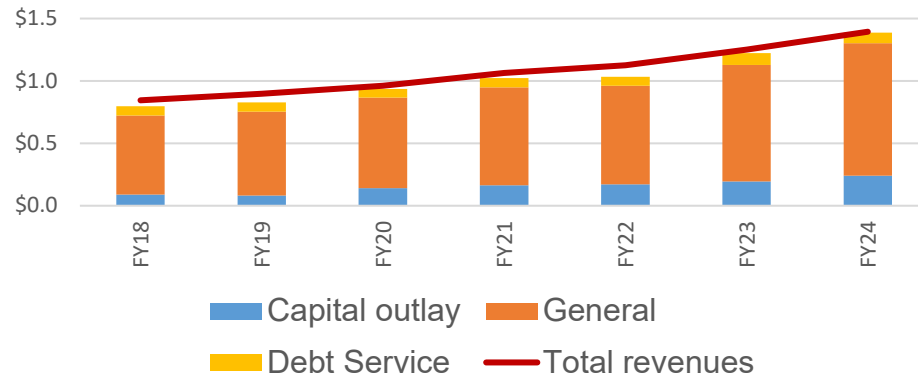
Economy and Finance

Following the Office of the State Auditor's FY25 audit, the city of Albuquerque had 20 audit findings, including two material weaknesses, six significant deficiencies, one other noncompliance findings, and 11 other matter findings. Of these findings, 12 are repeat or repeated and modified findings.

Audit findings include four invoices totaling \$2 million that were not included in the accounts payable balance at year-end. Once made aware, management was able to reconcile \$1.3 million. Management contested the remaining \$700 thousand as they were paid after FY25 had concluded. One of the significant deficiency findings was continued pay after termination, resulting in an overpayment of \$77 thousand. Both are instances of repeat findings.

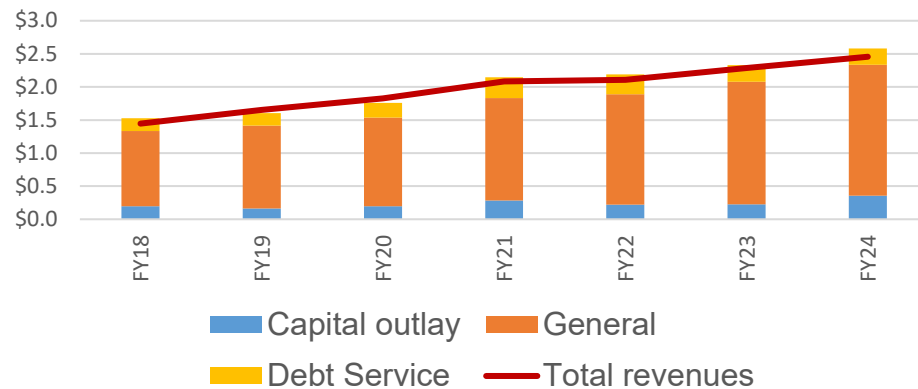
Source:
OSA Audits

Bernalillo County Expenditures by Category (in billions)



Source: LFC
Data

City of Albuquerque Expenditures by Category (in billions)



Source: LFC
Data

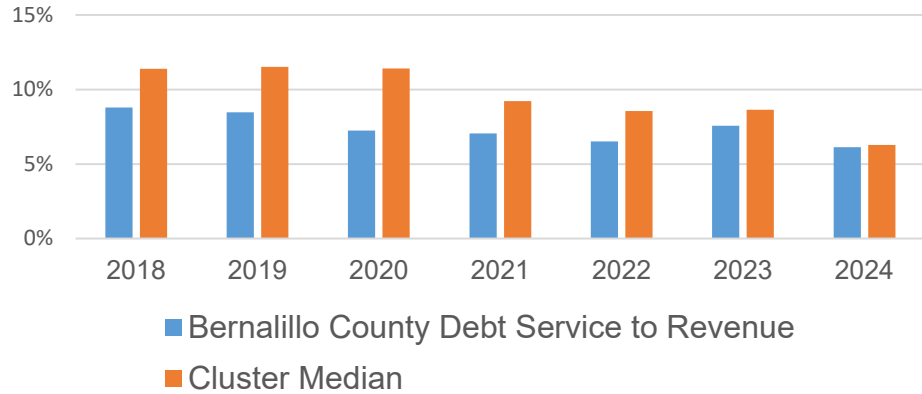
The city of Albuquerque's expenditures have remained in line with total revenues over the past several fiscal years. The city's greatest expenditure category has been the general expenditure category totaling \$1.9 billion in FY24.

Economy and Finance

Bernalillo County's taxable gross receipts increased by 1 percent year over year in FY25. The management of companies and enterprises industry reported the largest increase of 49 percent. The mining, quarrying, oil and gas extraction industry reported the largest decrease of 65 percent.

The county's top six industries by matched taxable gross receipts are retail trade, professional scientific and technical services, construction, accommodation and food services, other services (except public administration), and health care and social assistance.

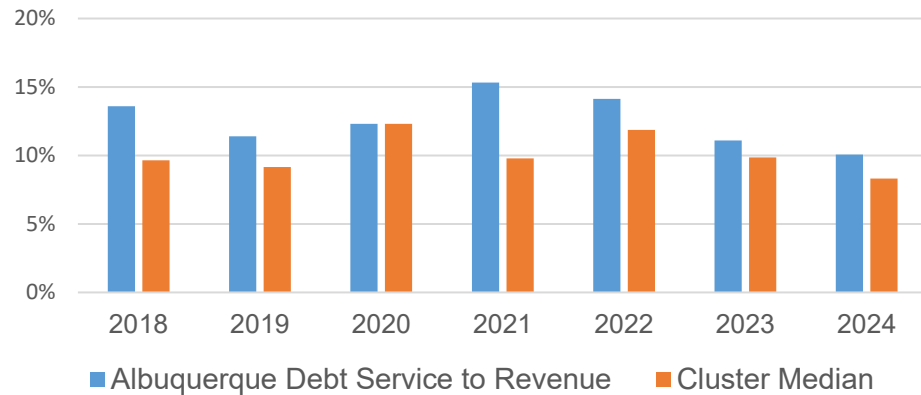
Bernalillo County Total Debt to Service Revenues (as a percent)



*Note, Bernalillo County is in the very large population cluster. Other very large counties include Doña Ana, Sandoval, and Santa Fe.

Source: LFC Data

City of Albuquerque Total Debt to Service Revenues (as a percent)



*Note, the city of Albuquerque is in the very large population cluster. Other very large municipalities include Las Cruces, Rio Rancho, Roswell, and Santa Fe.

Source: LFC Data

Bern. Co: Infrastructure Priorities

Bernalillo County's FY26-30 Infrastructure Capital Improvement Plan (ICIP) includes 54 projects with total costs of \$505M and \$328M (65 percent) currently unfunded.

Other significant ICIP requests include Isleta Boulevard (\$58.7M), the I-40 Trade Port (\$30M), the Near North Valley Life Center (\$20M), and the 1917 Los Vecinos Community Center (\$16.8M). Only one of Bern. Co.'s top 5 ICIP projects is also ranked on its capital outlay priorities (Mesa del Sol Improvements).

In the 2026 session, the county received 38 new capital outlay appropriations totaling \$15 million. The largest appropriations include:

- Bern. Co. Sheriff Crime Prevention Technology (\$1.5M)
- 4th St. Center for All Ages Renovations (\$1.4M)
- Animal Care Services Expansion (\$1.1M)
- Edward C. Sandoval Complex (\$930 thousand)

Bernalillo County ICIP Priorities FY26-30

ICIP Ranking	Project Title	Total Cost	Amount Unfunded	Local Cost Share
1	Affordable Housing for Seniors	\$10,000,000	\$8,817,000 (88%)	seeking GOB for 85%
2	Mesa del Sol Regional Outdoor Sports Improvements	\$48,000,000	\$3,792,128 (9%)	GOB secured 24%
3	Bern. Co. Early Learning Facility	\$14,164,167	\$8,766,696 (62%)	GOB secured 10%
4	Youth Service Center Facility Medical Center	\$2,806,069	\$210,794 (8%)	GOB secured 17%
5	Animal Care Expansion Project	\$13,100,000	\$12,795,000 (98%)	GOB secured 1%

Local government ICIP priorities don't always match their capital outlay priorities.

Only one of Bernalillo County's ICIP priorities was also identified as a capital outlay priority (Mesa del Sol improvements).

Bernalillo Co. Capital Outlay Priorities FY26

Rank	Project Title	Percent Unfunded
1	Mesa del Sol Regional Outdoor Sports Improvements	47%
2	El Centro and Seybold Village Housing	77%
3	Rehabilitation of County-Maintained Roads - South Valley	44%
4	Rehabilitation of County-Maintained Roads - North Valley	100%

Bern. Co: Local Capital Outlay Projects

Other Entities within Bern. Co:

Other entities within Bernalillo County received the following significant appropriations for projects from 2024-2026:

UNM: Humanities Buildings, \$92M; Health Sciences Center, \$60M; School of Medicine, \$30M; STEM Institute, \$20M

GSD: Department of Public Safety Administrative Building, \$20M

ABWUA: Water and Wastewater Systems, \$18.2M

Recently Completed Projects (2026):

\$1M or greater capital projects for entities located within Bernalillo County that were completed in 2026 (with original appropriation year):

- SIPI Library (2016, \$2M)
- ABWUA Winrock Water Plant (2019, \$2.1M)
- UNM Tow Diehm Athletic Facility Renovation (2023, \$4M)
- NM Museum of Natural History Improvements (2024, \$1.6M)

Bern. Co. Five Largest Capital Outlay Projects 2022-2025

Project Title	Appropriation Year	Appropriation	Balance	Percent Expended
Swede Scholar Mesa del Sol Complex	2024	\$5,040,000	\$3,492,939	31%
Kinney Brick and Mountainview Housing	2025	\$2,000,000	\$2,000,000	0%
Youth Transitional Living Center Renovation	2025	\$1,810,000	\$1,791,900	<1%
Youth Recovery and transitional Living Center Improvements	2024	\$1,750,000	\$1,732,500	<1%
Bern. Co. Sherriff's Office Technology + Equipment	2023	\$1,725,000	\$1,725,000	0%

Source: NM CAPS Dashboard (March 2026)

From 2022 to 2025, Bernalillo County received 265 capital appropriations and reauthorizations totaling \$83 million. Balances total an estimated \$63.1 million (**24 percent expended**). Other significant capital outlay appropriations under Bernalillo County include:

- Bern. Co. Mental Health Facility (FY 25, \$2.5M)
- South Valley Family Services Facility (FY 23, \$1.4M)
- Bern. Co. Youth Services Center Medical Center (FY 25, \$1.3M)
- Bern. Co. Affordable Housing Construction (FY 24, \$1.2M)
- Bern. Co. West Gun Club Neighborhood Park (FY24, \$1.1M)

In the LFC *\$1 Million + Capital Outlay Quarterly Report*, entities within Bernalillo County reported the completion of 12 large capital outlay projects totaling \$21.4 million in the third quarter of FY26. In the same report, there are 49 outstanding capital projects within Bernalillo county rated "red" for lack of progress, totaling \$313 million with a balance of \$282 million (**10 percent expended**).

Albuquerque: Infrastructure Priorities

The Infrastructure Capital Improvement Plan (ICIP)

is a planning tool administered by the DFA Infrastructure Planning and Development Division. It establishes priorities for anticipated capital infrastructure projects for counties, municipalities, tribal governments, special districts, and senior citizen facilities. This process encourages entities to plan for capital improvement developments to avoid emergency situations. Entities are encouraged to update and submit their five-year ICIP plan annually.

The next ICIP submission deadline (FY28-FY32 projects) for all local government entities is **July 1, 2026**. DFA has online trainings and hosts virtual office hours for entities seeking assistance with their ICIP submissions.

City of Albuquerque ICIP Priorities FY26-30

ICIP Ranking	Project Title	Total Cost	Amount Unfunded	Local cost share
1	Public Safety Equipment/Facilities (vehicles)	\$42,640,140	\$28,045,000 (66%)	31% secured local bonds
2	Homeless Facilities	\$43,192,000	\$25,275,000 (59%)	32% secured local bonds
3	Rail Trail	\$35,000,000	\$35,000,000 (100%)	0% secured
4	Downtown Economic Development	\$15,473,233	\$12,500,000 (80%)	20% secured local bonds
5	Rail Yards Renovation	\$21,534,516	\$5,000,000 (23%)	42% secured local bonds

Albuquerque's ICIP for FY26-FY30 includes 159 projects totaling \$1.5 billion, with \$668 million (**54 percent**) unfunded. Other significant ICIP projects include:

- 2026-141 Sports Complex (\$38M)
- Renovation Security and Tech FCS Facility (\$21.4M)
- Street Projects (transportation) (\$20.2M)
- APD Technology and Equipment (\$16.7M)
- Westgate Community Center Renovations (15.9M)
- Construction of Fire Station 12 (\$16.4M)
- Regional Park Facilities Development (\$12.7M)

Albuquerque: Local Capital Outlay Projects

Projects completed in 2026 (with original appropriation year):

- Affordable Housing (2020, \$2.5M)
- Westside Sports Complex (2020, \$1.1M)
- Cibola Multigenerational Center (2024, \$1.2M)
- Youth Housing Navigation Campus (2024, \$1.1M)

New Projects (2026):

In 2026, Albuquerque received 180 new capital outlay appropriations totaling \$55 million. Major projects include:

- Domingo Baca Aquatic Center (\$4.3M)
- Firefighter Wellness Center (\$3.5M)
- Los Ranchos Agri-Nature Center Improvements (\$2.5M)
- Asian, Pacific Islander and Native Hawaiian Community Center (\$1.5M)

Albuquerque Capital Outlay Projects

From 2022 to 2025, the city of Albuquerque received 710 appropriations and reauthorizations for capital outlay projects totaling \$437.8 million. Balances on projects total an estimated \$296.5 million (**32 percent expended**).

In the LFC *\$1 Million + Capital Outlay Quarterly Report*, Albuquerque reported completing five capital outlay projects totaling \$8.1 million. In the same report, Albuquerque has 20 outstanding capital projects rated "red" for lack of progress, totaling \$46.6 million with a balance of \$33.9 million (**27 percent expended**).

Albuquerque Five Largest Capital Outlay Projects 2022-2025

Project Title	Appropriation Year	Appropriation	Balance	Percent Expended
Rio Bravo Blvd.	2024	\$107,000,000	\$106,824,781	<1%
Balloon Fiesta Park Improvements	2024	\$15,575,000	\$185,816	>99%
Sawmill and Old Town Improvements	2022	\$10,605,000	\$2,134,359	80%
Albuquerque Railyard Improvements	2024	\$10,130,000	\$1,762,245	83%
Gateway Center Medical Treatment Facility	2023	\$9,926,490	\$889,677	91%

Albuquerque and Bern. Co: Water Projects

Albuquerque Bernalillo Water Utility Authority (ABWUA) has received the following appropriations from the Water Project Fund from 2022-2025:

- 2025: Arsenic Treatment Plants, \$14M
- 2024: Arsenic Facilities, Drinking Water, and Metering, \$3.1M
- 2023: SW Water Reclamation Plant, \$3.7M
- 2022: Arsenic Facilities and Metering, \$9.1M

Earmarked Funds, Match Funds, and Infrastructure Grants

Bernalillo County

Project Title	FY	Amount
Transportation Project Fund		
Blake Road SW	FY22	\$4,037,500
MDC Corridor Lighting	FY24	\$2,755,000
Barcelona Road Side Streets	FY26	\$1,900,000
2nd Street NW	FY22	\$1,000,000
Recreation and Quality of Life Grants		
NVLL Challenger Field	FY27	\$930,000
Capital Development Program Fund		
Richard Meadows Drainage Infrastructure	FY25	\$1,000,000
Match Fund		
FEMA Hazard Mitigation Grant	FY27	\$715,969
CMAQ Grant	FY26	\$728,000
Body-Worn Camera Grant	FY25	\$274,635

Albuquerque

Project Title	FY	Amount
Recreation and Quality of Life Grants		
Balloon Fiesta Park ADA Improvements	FY26	\$5,000,000
Match Fund		
Mesa Verde Park	FY26	\$1,000,000
Water Project Fund (9% STB Earmark)		
Design/construct John St pond/drainage improvements	FY25	\$6,160,000
Construct irrigation system at Puerto del Sol golf course	FY25	\$3,000,000

Law Enforcement Agencies

Albuquerque Police Department

- Leadership: Interim Chief Cecily Barker
- Certified Officers: 913

Bernalillo County Sherriff's Office

- Leadership: Sheriff John Allen
- Certified Officers: 323

Source: Agency Websites and DFA Local Government Division Law Enforcement Protection Fund Distributions by County and Municipality

Data Reporting

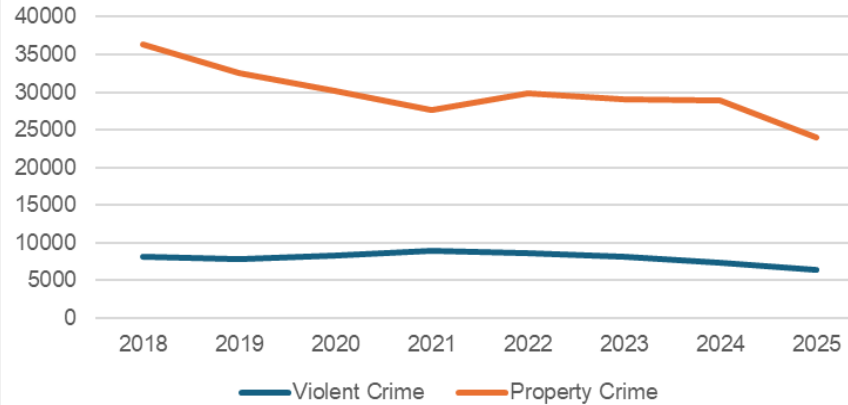
APD and BCSO are both reporting to the National Incident-Based Reporting System and the Department of Public Safety.

LFC published an *Update on Crime in New Mexico and Bernalillo County in 2024*; see the [LFC website](#) for more information.

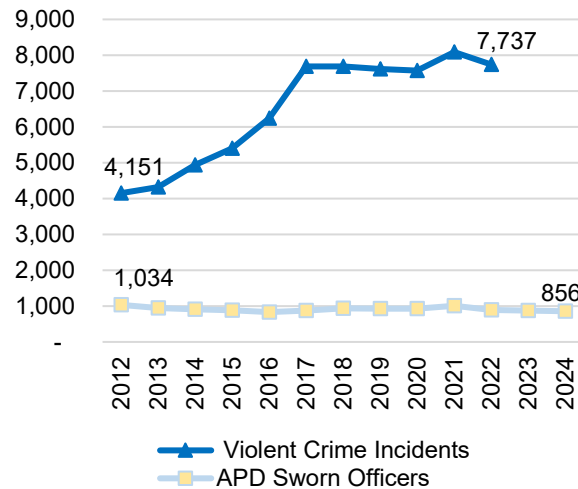
Crime Trends

APD recently reported a year-over-year decrease in quarterly violent crime and property crime. Outpacing similar decreases in national crime rates.

Summary Crime Reported
(Bernalillo County SO, Albuquerque PD, UNM PD)



Reported Violent Crime Incidents and Sworn APD Police Officers in Albuquerque, 2012-2024



Source: LFC analysis of Albuquerque budget data

Leadership & Resources

Bernalillo County Leadership

- **County Commissioners:**
Barbara Baca
Frank A. Baca
Adriann Barboa
Walt Benson
Eric C. Olivas
- **County Manager:**
Cindy Chavez
- **County Clerk:**
Michelle S. Kavanaugh



Leadership & Resources

City of Albuquerque Leadership

- **Mayor:**
Tim Keller
- **City Council:**
Stephanie Telles
Joaquin Baca
Klarissa J. Peña
Brook Bassan
Dan Lewis
Nichole Rogers
Tammy Fiebelkorn
Dan Champine
Renee Grout
- **City Administrator :**
Samantha Sengel

