STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2026 – 13

QUARTERLY BUDGET AMENDMENT BAR #06
QUARTER #4
(FISCAL YEAR ENDING JUNE 30, 2026)

WHEREAS, Governing Body of the City of Rio Communities adopted an annual operating budget for Fiscal Year 2025-2026 pursuant to the New Mexico Local Government Budget Act, Sections 6-6-1 through 6-6-19 NMSA 1978; and

WHEREAS, throughout the fiscal year actual revenues, expenditures, grant activity, capital projects, payroll allocations, transfers, and other financial transactions may vary from budgeted estimates; and

WHEREAS, the Finance Officer has completed, or is in the process of completing, the fiscal year-end closing procedures and has identified budget adjustments necessary to accurately reflect the City's financial activity for Fiscal Year 2025-2026; and

WHEREAS, these adjustments are necessary to ensure the City's accounting records and financial statements accurately represent actual revenues and expenditures in accordance with:

- The Local Government Budget Act;
- New Mexico Department of Finance and Administration (DFA) Local Government Division policies and reporting requirements;
- Governmental Accounting Standards Board (GASB) standards;
- Generally Accepted Accounting Principles (GAAP);
- Grant agreements and funding agency requirements;
- City of Rio Communities financial policies and procedures; and
- Accepted governmental accounting and auditing practices; and

WHEREAS, the purpose of these budget adjustments is to properly allocate expenditures and revenues to the appropriate funds, departments, projects, and line items, ensure legal budgetary compliance, accurately account for grant activity and restricted funds, recognize required transfers and accruals, and reconcile the City's budget to actual fiscal year activity; and

WHEREAS, these adjustments do not authorize expenditures beyond legally available funding but rather provide for the accurate accounting and reporting of expenditures incurred during Fiscal Year 2025-2026.

THEREFORE, BE IT HEREBY RESOLVED that the Governing Body of the City of Rio Communities, State of New Mexico hereby approves the following adjustments attached herein.

PASSED, APPROVED AND ADOPTED THIS 21st DAY OF JULY 2026 BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES, NEW MEXICO.

City of Rio Communities Governing Body

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Joshua Ramsell,
Mayor

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Lawrence R. Gordon,
Mayor Pro-tem/Councilor

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Michael Melendez,
Councilor

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Thomas Nelson,
Councilor

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Matthew Marquez,
Councilor

ATTEST:

____
Jennifer Gauna, Municipal Clerk

State of New Mexico - DFA Local Government Division
Budget Adjustment Request - Rio Communities (City) - 2026
BAR #6

Bar ID	Contact	Phone	Email	Status
15-252-23356				ENTITY

Details

Fund	Department	Object Code	PreAdjusted Budget	Adjustment	Adjusted Budget
11000 General Operating Fund	0001 No Department	10104 State Required Reserve	176,722.36	-8,983.90	167,738.46
11000 General Operating Fund	2002 General Administration	56999 Supplies - Other	2,500.00	-477.15	2,022.85
11000 General Operating Fund	3002 Fire Protection	51050 Salaries - Temporary Positions	0.00	-10,207.97	-10,207.97
11000 General Operating Fund	3002 Fire Protection	51060 Salaries - Overtime	0.00	-79,615.85	-79,615.85
11000 General Operating Fund	3002 Fire Protection	52010 FICA - Regular	6,727.91	-11,425.08	-4,697.17
11000 General Operating Fund	3002 Fire Protection	52011 FICA - Medicare	1,573.46	-1,981.71	-408.25
11000 General Operating Fund	3002 Fire Protection	55999 Contract - Other Services	0.00	-645.53	-645.53
11000 General Operating Fund	3002 Fire Protection	57999 Other Operating Costs	1,700.00	-3,453.50	-1,753.50
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	56070 Supplies - Medical	15,217.00	-32.79	15,184.21
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	56110 Supplies - Uniforms/Linen	20,000.00	-20,000.00	0.00
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	57050 Employee Training	10,000.00	-4,202.50	5,797.50
20600 Emergency Medical Services	3003 Emergency Services/Ambulance	59050 Commitments and Other Fees	0.00	24,235.29	24,235.29
20900 Fire Protection	0001 No Department	47100 State - Fire Marshall Allotment	332,496.00	50,000.00	382,496.00
20900 Fire Protection	3002 Fire Protection	54040 Maintenance & Repairs - Vehicles	43,092.04	-321.48	42,770.56
20900 Fire Protection	3002 Fire Protection	57160 Telecommunications	7,000.00	-1,927.62	5,072.38
20900 Fire Protection	3002 Fire Protection	58020 Equipment & Machinery	40,000.00	50,000.00	90,000.00
20920 FY26-50%-Firefighter Recruitment Fund (Year 2)	3002 Fire Protection	51020 Salaries - Full-Time Positions	431,250.00	-116,105.77	315,144.23
22200 County Fire Gross Receipts Tax	3002 Fire Protection	54040 Maintenance & Repairs - Vehicles	0.00	1,029.15	1,029.15
22700 County Emergency Communications and Medical & Behavioral Health GRT	2002 General Administration	56100 Supplies - Training	1,000.00	-6,164.00	-5,164.00
29900 Other Special Revenue	2002 General Administration	55999 Contract - Other Services	0.00	130,000.00	130,000.00

Justification

Compliance with Section 6-6-2, NMSA, 1978 compilation:

1. The requested budget adjustments were authorized at a scheduled Governing Body meeting open to the public on **2026-06-15**
2. Justification should provide a sufficient explanation for budget adjustment. Backup documentation such as grant award letter or other documents requested by Budget and Finance Analysts, should be submitted on LGBMS.

Approvals

Name	Role	Date
	Entity Submitter	

	Analyst	
	Bureau Chief	