

**STATE OF NEW MEXICO
CITY OF RIO COMMUNITIES
RESOLUTION 2019-153**

**ANNUAL BUDGET AMENDMENT #05
(6th FISCAL YEAR ENDING JUNE 30, 2019)**

WHEREAS, the Governing Board in and for the City of Rio Communities, State of New Mexico has developed a budget for fiscal year 2019, and

WHEREAS, said budget was developed upon need and through cooperation with all user departments, elected officials and other department supervisors, and

WHEREAS, the official meetings for the review of said documents were duly advertised in compliance with the State Open Meetings Act;

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 23 DAY OF JULY 2019 BY THE GOVERNING BODY OF THE CITY OF RIO COMMUNITIES, NEW MEXICO.

City of Rio Communities Governing Body

Mark Gwinn,
Mayor

Margaret (Peggy) Gutjahr,
Councilor Mayor Pro-tem

William (Bill) Brown,
Councilor

Arturo R. Sais,
Councilor

Joshua Ramsell,
Councilor

ATTEST

Elizabeth (Lisa) Adair,
Municipal Clerk

State of New Mexico - DFA Local Government Division
Budget Adjustment Request - Fiscal Year 2018-2019 - Rio Communities (City) - Fiscal Year 2019 BAR 5

Bar ID	Contact	Phone	Email	Status
8-252-3607				ENTIFY

Details

Fund	Department	Object Code	PreAdjusted Budget	Adjustment	Adjusted Budget
11000 General Operating Fund	0001 No Department	10104 State Required Reserve	104,775.00	872.58	105,447.58
11000 General Operating Fund	0001 No Department	10105 Locally Imposed Reserve	0.00	80,110.00	80,110.00
11000 General Operating Fund	0001 No Department	41100 Franchise Tax	156,000.00	2,841.00	158,841.00
11000 General Operating Fund	0001 No Department	41250 Gross Receipts Tax - Municipal Local Option General	128,000.00	10,301.00	138,301.00
11000 General Operating Fund	0001 No Department	41251 Gross Receipts Tax - Municipal Infrastructure	19,859.00	3,390.00	23,049.00
11000 General Operating Fund	0001 No Department	41510 Property Tax - Prior Year	0.00	6,151.00	6,151.00
11000 General Operating Fund	0001 No Department	42401 GRT Shared - Municipal Equivalent Distribution	192,000.00	35,619.00	227,619.00
11000 General Operating Fund	0001 No Department	47140 Small Cities Assistance (TRD)	150,000.00	240,276.00	390,276.00
11000 General Operating Fund	0001 No Department	61100 Transfers In	0.00	200,000.00	200,000.00
11000 General Operating Fund	0001 No Department	61200 Transfers Out	0.00	325,000.00	325,000.00
11000 General Operating Fund	1001 Governing Body	57050 Employee Training	4,000.00	8,071.00	12,071.00
20100 Corrections	0001 No Department	45010 Correction Fees	760.00	100.00	860.00
20200 Environmental	0001 No Department	41253 Gross Receipts Tax - Municipal Environmental	10,000.00	1,505.00	11,505.00
20900 Fire Protection	0001 No Department	46080 Reimbursements/Refunds	0.00	1,500.00	1,500.00
20900 Fire Protection	0001 No Department	47100 State - Fire Marshall Allotment	248,807.00	18,486.00	268,293.00
20900 Fire Protection	0001 No Department	61200 Transfers Out	55,554.00	200,000.00	255,554.00
20900 Fire Protection	3002 Fire Protection	57999 Other Operating Costs	194,253.00	50,000.00	244,253.00
21600 Municipal Street	0001 No Department	61100 Transfers In	0.00	125,000.00	125,000.00
21600 Municipal Street	5002 Municipal Streets	58090 Roadways/Bridges	335,000.00	164,000.00	499,000.00
29900 Other Special Revenue	0001 No Department	47800 Local - Grants from Counties to Municipalities	0.00	140,000.00	140,000.00
29900 Other Special Revenue	2002 General Administration	57999 Other Operating Costs	0.00	25,000.00	25,000.00
39900 Other Capital Projects	0001 No Department	61100 Transfers In	0.00	200,000.00	200,000.00
39900 Other Capital Projects	2002 General Administration	58010 Buildings & Structures	650,000.00	388,465.00	1,038,465.00

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 2019-07-23
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

General Fund (101)

Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ (74,499.00)	\$ 878,348.00	Decrease	To align beginning cash balance with FY 18 audit report
State Required Reserve	\$ (56,613.00)	\$ 48,162.00	Decrease	To align beginning cash balance with FY 18 audit report
Local Reserve Account	\$ 80,010.00	\$ 80,010.00	Increase	To align beginning cash balance with FY 18 audit report
Local Reserve Payroll Account	\$ 100.00	\$ 100.00	Increase	To align beginning cash balance with FY 18 audit report
Revenues				
Property Tax Delinquent	\$ 6,151.00	\$ 6,151.00	Increase	To account for delinquent property tax received
Franchise Fees	\$ 2,641.00	\$ 158,641.00	Increase	To account for franchise tax received
GRT - Local Option	\$ 10,301.00	\$ 138,301.00	Increase	To account for GRT - Local Option received
GRT - Infrastructure	\$ 3,390.00	\$ 23,049.00	Increase	To account for GRT - Infrastructure received
GRT - State Share	\$ 35,619.00	\$ 227,619.00	Increase	To account for GRT - State Share received
Small Cities Assistance	\$ 240,276.00	\$ 390,276.00	Increase	To account for Small Cities Assistance received
Expenditures				
Executive/Legislative Department	\$ 8,071.00	\$ 15,071.00	Increase	To account for expenditures for training for public officials
Transfer In/Transfer Out				
Transfer In	\$ 200,000.00	\$ 200,000.00		Transfer in of \$200,000 account for monies owed from Fire Protection Fund from previous fiscal year. Transfer in of \$50,000 from Correction Fund of excess monies not used.
Transfer Out	\$ (325,000.00)	\$ (325,000.00)		Transfer \$200,000 to Capital Projects fund to cover costs of projects until grant reimbursements are received. Transfer \$125,000 to Municipal Street Fund to cover costs of street project.

Corrections Fund (201)				
Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ 196.00	\$ 53,623.00	Increase	To align beginning cash balance with FY 18 audit report
Revenues				
Corrections Fee	\$ 100.00	\$ 1,184.00	Increase	To account for correction fees received

Environmental GRT Fund (202)				
Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ 1,737.00	\$ 14,315.00	Increase	To align beginning cash balance with FY 18 audit report
Revenues				
GRT - Environmental	\$ 1,505.00	\$ 11,505.00	Increase	To account for Environmental GRT monies received.

EMS Fund (206)				
Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ 63,502.00	\$ 73,822.00	Increase	To align beginning cash balance with FY 18 audit report

Fire Protection Fund (209)

Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance (Restricted)	\$ (11,571.00)	\$ 153,100.00	Decrease	To align beginning cash balance with FY 18 audit report
Revenues				
State Fire Marshall Allotment	\$ 18,486.00	\$ 268,293.00	Increase	To account for State Fire Marshall Allotment received
Refunds & Reimbursements	\$ 1,500.00	\$ 1,500.00	Increase	To account for reimbursements on supplies received
Expenditures				
Other Operating Expenses	\$ 50,000.00	\$ 244,253.00	Increase	To account for operating expenses
Transfer In/Transfer Out				
Transfer Out	\$ (200,000.00)	\$ (255,554.00)		Transfer to General Fund to repay loan received in fiscal year 2018

Municipal Street Fund (216)

Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ (72,494.00)	\$ 327,854.00	Decrease	To align beginning cash balance with FY 18 audit report
Expenditures				
Roadways/Bridges	\$ 164,000.00	\$ 499,000.00	Increase	To account for monies spent on road projects
Transfer In/Transfer Out				
Transfer In	\$ 125,000.00	\$ 125,000.00		Transfer from General Fund to cover cost of road projects

Special Revenue Fund (299)				
Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ 7,063.00	\$ 7,063.00	Increase	To align beginning cash balance with FY 18 audit report
Revenues				
Local Shared Taxes	\$ 140,000.00	\$ 140,000.00	Increase	To account for the following Valencia County shared taxes received: Fire Excise GRT, EMS GRT - County, Fire Department Nominal Fee
Expenditures				
Fire/EMS Operating Expenses	\$ 25,000.00	\$ 25,000.00	Increase	To account for stipends paid to Fire/EMS volunteers of Rio Grande Estates Fire Department

Capital Projects Fund (300)				
Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ (6,746.00)	\$ 1,041,821.00	Decrease	To align beginning cash balance with FY 18 audit report
Expenditures				
Buildings & Structures	\$ 388,465.00	\$ 1,038,465.00	Increase	To account for monies spent on City Hall project
Transfer In/Transfer Out				
Transfer In	\$ 200,000.00	\$ 200,000.00		Transfer in from General Fund to cover the cost of City Hall project until grant reimbursements are received.

Debt Service NMFA Loan (404)				
Account Name	Amount of Adjustment	Ending Adjusted Budget Amount	Increase/Decrease	Reason for Increase/Decrease
Assets				
Beginning Cash Balance	\$ (51,906.00)	\$ 224.00	Decrease	To align beginning cash balance with FY 18 audit report