



## FY22 Budget Adjustment #1

<b>SUMMARY OF ADJUSTMENTS</b>						
	Revenue	Expense	Net Effect	Transfers	Budget Adj #3	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	-	2,015,765	(2,015,765)	(322,917)	39,240,193	5.14%
ROAD FUND	-	-	-	-	19,842,259	0.00%
SPECIAL REV FUNDS (restricted)	209,552	519,552	(310,000)	322,917	51,778,550	1.00%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	-	-	-	-	7,888,967	0.00%
<b>Total</b>	<b>209,552</b>	<b>2,535,317</b>	<b>(2,325,765)</b>	<b>-</b>	<b>156,003,688</b>	<b>1.63%</b>



**LEA COUNTY BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY FORM**

LCBCC Meeting Date: Thursday, September 2, 2021

Submit this summary form & all attachments to the Finance Director [clow@leacounty.net](mailto:clow@leacounty.net) & cc the Executive Coordinator [sstout@leacounty.net](mailto:sstout@leacounty.net) by: **Thursday, August 19, 2021**

County Manager Approval [mgallagher@leacounty.net](mailto:mgallagher@leacounty.net) required for all time sensitive issues that do not meet the above deadline.

<b>DATE SUBMITTED</b> mm-dd-yyyy: 08/25/2021		<b>SUBMITTED BY</b> Name, Title, Dept: Chip Low - Finance Director	
<b>SUBJECT:</b> Consideration of FY 22 Budget Adjustment #1		<b>ATTACHMENT(S):</b> 1. Budget Adjustment Detail 2. Resolution	
<b>NO. OF ORIGINALS FOR SIGNATURE:</b> 1 Resolution		<b>ACTION REQUESTED:</b>  Action Item	
<b>BUDGET LINE ITEM NUMBER:</b> See Detail		<b>FISCAL BUDGET YEAR:</b> FY 2021 - 2022	
<b>STRATEGIC PLAN</b> Implementation of 5 Year Strategic Plan:  The information in the financial report meets the goals in Section 3.1 on Accountability which is "Lea County is responsible for the public's tax dollars in a fiscally conservative and transparent manner". Performance measures that apply are 3.1.1, 3.1.2, 3.1.4 and 3.1.5.			
<b>SUMMARY:</b>  This is the first budget adjustment of the FY 22 budget year. There are revenue increases of \$209,552 and expenditures increases of \$2,535,317, which results in a net decrease in cash of \$2,325,765. Lea County has cash reserves to cover the decrease in cash. Lea County continues to meet the required state and local reserve requirements.			
<b>Requested Items Needed for Presentation</b> Easels/Laptop/Projector/Etc.:		<b>See Additional Summary Attached</b> <input type="checkbox"/>	
Easel <input type="checkbox"/> Laptop <input checked="" type="checkbox"/> Projector <input checked="" type="checkbox"/> Other: _____ <small>If checked, how many:</small>			
<b>SUBMITTER'S RECOMMENDATION(S):</b> Recommend approval		<b>Submitter's Signature</b> Department Director, Etc. <b>Henry C Low Jr</b> <small>Digitally signed by Henry C Low Jr Date: 2021.08.25 11:27:56 -06'00'</small>	
<b>FINANCE REVIEW</b> Fiscal Impact/Cost:  The financial impact to Lea County will be a net decrease in budgeted cash of \$2,325,765. The County will continue to meet all state and local reserve requirements.		<b>Reviewed by Finance Director</b> <b>Henry C Low Jr</b> <small>Digitally signed by Henry C Low Jr Date: 2021.08.25 11:29:14 -06'00'</small>	
<b>LEGAL REVIEW:</b> (Note: Travel does not need legal review)		<b>Reviewed by County Attorney</b>	
<b>COUNTY MANAGER REVIEW:</b>		<b>Approved by County Manager</b> to be Placed on Agenda  <i>Mike Collopy</i>	
<b>Item No.</b> <u>0207</u> <b>RECORDING SECRETARY'S USE ONLY ~ COMMISSION ACTION TAKEN</b>			
Approved: <u>JTD</u>	Denied: _____	Other: _____	
Resolution No. <u>21-SEP-191R</u>	Policy No. _____	Ordinance No. _____	
Continued To: _____	Referred To: _____	Comments: _____	

Lea County  
SEP 02 2021  
LCBCC Meeting

STATE OF NEW MEXICO  
COUNTY OF LEA  
RESOLUTION NO. 21-SEP-191R

A RESOLUTION APPROVING BUDGET ADJUSTMENT NO. 01 FISCAL YEAR 2021 - 2022

**WHEREAS**, the Board of County Commissioners of Lea County, of the State of New Mexico, needs to adjust the current approved budget for fiscal year 2021 - 2022; *and*

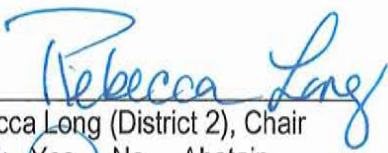
**WHEREAS**, said budget was adjusted on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; *and*

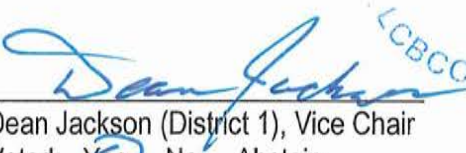
**WHEREAS**, it is the majority opinion of this Board that the adjusted budget meets the requirements as currently determined for fiscal year 2021 - 2022.

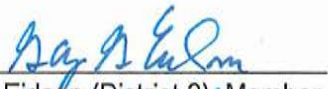
**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the Board of County Commissioners of Lea County, of the State of New Mexico, hereby adopts the budget adjustments hereinabove described and attached and respectfully requests approval from the State of New Mexico Department of Finance and Administration Local Government Division.


**PASSED, APPROVED AND ADOPTED** on this 2nd day of September 2021 by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

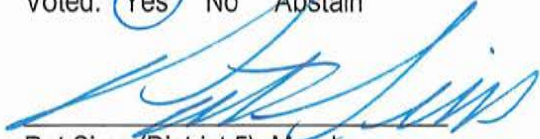
LEA COUNTY BOARD OF COUNTY COMMISSIONERS

  
Rebecca Long (District 2), Chair  
Voted:  Yes  No  Abstain

  
Dean Jackson (District 1), Vice Chair  
Voted:  Yes  No  Abstain

  
Gary G. Eidson (District 3), Member  
Voted:  Yes  No  Abstain

  
Jonathan Sena (District 4), Member  
Voted:  Yes  No  Abstain

  
Pat Sims (District 5), Member  
Voted:  Yes  No  Abstain

Lea County  
SEP 02 2021  
LCBCC Meeting

ATTEST: Keith Manes  
Lea County Clerk

By: Teri Davis  
Teri Davis, Deputy Clerk

APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY:

John W. Caldwell  
John W. Caldwell, County Attorney



# Attachment

## BUDGET ADJUSTMENT #1

Thursday, September 2, 2021

### SUMMARY OF BUDGET ADJUSTMENTS TO DATE FOR FY 21/22

REVENUE ADJUSTMENTS	Approved Budget	Adj #1 09/02/2021						Total
GENERAL FUND (unrestricted)	55,048,706	-	-	-	-	-	55,048,706	
ROAD FUND	1,931,070	-	-	-	-	-	1,931,070	
SPECIAL REV FUNDS (restricted)	20,127,050	209,552	-	-	-	-	20,336,602	
CAPITAL PROJECTS FUND	3,163,000	-	-	-	-	-	3,163,000	
ENTERPRISE FUNDS	-	-	-	-	-	-	-	
TRUST & AGENCY (restricted)	7,727,635	-	-	-	-	-	7,727,635	
<b>Total</b>	<b>87,997,461</b>	<b>209,552</b>	-	-	-	-	<b>88,207,013</b>	

EXPENDITURE ADJUSTMENTS	Approved Budget	Adj #1 09/02/2021						Total
GENERAL FUND (unrestricted)	37,224,428	2,015,765	-	-	-	-	39,240,193	
ROAD FUND	17,516,494	-	-	-	-	-	17,516,494	
SPECIAL REV FUNDS (restricted)	51,258,998	519,552	-	-	-	-	51,778,550	
CAPITAL PROJECTS FUND	37,105,285	-	-	-	-	-	37,105,285	
ENTERPRISE FUNDS	148,434	-	-	-	-	-	148,434	
TRUST & AGENCY (restricted)	7,888,967	-	-	-	-	-	7,888,967	
<b>Total</b>	<b>151,142,606</b>	<b>2,535,317</b>	-	-	-	-	<b>153,677,923</b>	

<i>NET EFFECT CASH</i>	Cash Effect per Resolution	Adj #1 09/02/2021						
GENERAL FUND (unrestricted)	17,824,278	(2,015,765)	-	-	-	-	15,808,513	
ROAD FUND	(15,585,424)	-	-	-	-	-	(15,585,424)	
SPECIAL REVFUNDS (restricted)	(31,131,948)	(310,000)	-	-	-	-	(31,441,948)	
CAPITAL PROJECTS FUND	(33,942,285)	-	-	-	-	-	(33,942,285)	
PROPRIETARY FUND	(148,434)	-	-	-	-	-	(148,434)	
TRUST & AGENCY (restricted)	(161,332)	-	-	-	-	-	(161,332)	
	<b>(63,145,145)</b>	<b>(2,325,765)</b>	-	-	-	-	<b>(65,470,910)</b>	

**1 County Operations**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Operations	Settlements	401	00	2885	-	-	0.0%	2,000,000	2,000,000	Agreement
<b>Increase (Decrease) in budgeted expenditures</b>								<b>2,000,000</b>		

**2 Environmental Services**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Environmental Services	Overtime	401	26	2005	12,500	3,805	30.4%	10,000	22,500	Covid & Vector
Environmental Services	FICA/Medicare	401	26	2064	35,362	5,857	16.6%	765	36,127	Covid & Vector
Environmental Services	Vector Control	401	26	2113	6,000	4,256	70.9%	5,000	11,000	More spraying
<b>Increase (Decrease) in budgeted expenditures</b>								<b>15,765</b>		

Lea County has cash reserves in excess of \$15 million available.

<b>Total proposed General Fund Revenue Adjustments:</b>	-
<b>Less:</b>	
<b>Total Proposed General Fund Expenditure Adjustments:</b>	<b>2,015,765</b>
<b>Net Effect on Budget Cash Position</b>	<b>(2,015,765)</b>

**3 Jal Airport**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Expended	% Used	Adjustment	Item Budget	Justification
Jal Airport	PAPI System	456	18	4495	-	-	0.0%	225,000	225,000	Delayed billing
<b>Increase (Decrease) in budgeted expenditures</b>								<b>225,000</b>		

Revenue was budgeted in 454-18-1508 FAA Grant (PAPI Replacement)

**4 Fairgrounds**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Expended	% Used	Adjustment	Item Budget	Justification
Fairgrounds	Maintenance	460	32	2012	48,000	36,930	76.9%	85,000	133,000	Weather Damage
<b>Increase (Decrease) in budgeted expenditures</b>								<b>85,000</b>		

Lea County has been notified by Travelers Insurance that a check for damages in the amount of \$120,697 will be issued.

**5 JAG Grant**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
JAG Grant	JAG Grant Expenditures	607	67	2212	-	-	0.0%	8,014	8,014	Grant Funding
<b>Increase (Decrease) in budgeted expenditures</b>								<b>8,014</b>		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
JAG Grant	Grant Revenue	607	00	1274	-	-	0.0%	8,014	8,014	Grant Funding
<b>Increase (Decrease) in budgeted revenue</b>								<b>8,014</b>		

**6 Lea County Drug Task Force**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea County Drug Task Force	Prior Year Task Force Grant	608	41	2566	65,000	14,744	22.7%	33,445	98,445	Grant Modification
<b>Increase (Decrease) in budgeted expenditures</b>								<b>33,445</b>		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea County Drug Task Force	Grant Revenue	608	00	1286	65,000	-	0.0%	33,445	98,445	Grant Modification
<b>Increase (Decrease) in budgeted revenue</b>								<b>33,445</b>		

**7 HIDTA Region VI Drug Task Force**

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA Region VI DTF	HIDTA Prior Year Grant	609	71	2582	191,940	-	0.0%	168,093	360,033	Grant Modification
	<b>Increase (Decrease) in budgeted expenditures</b>							<b>168,093</b>		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA Region VI DTF	Grant Revenue	609	00	1287	191,940	-	0.0%	168,093	360,033	Grant Modification
	<b>Increase (Decrease) in budgeted revenue</b>							<b>168,093</b>		

<b>Total proposed Revenue Adjustments:</b>	<b>209,552</b>
<b>Less:</b>	
<b>Total Proposed Expenditure Adjustments:</b>	<b>519,552</b>
<b>Net Effect on Budget Cash Position</b>	<b>(310,000)</b>



**BUDGET ADJUSTMENT #1**  
**September 2, 2021**

**SUMMARY OF ADJUSTMENTS**

	Revenue	Expense	Net Effect	Transfers	Budget Adj #3	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	-	2,015,765	(2,015,765)	(322,917)	39,240,193	5.14%
ROAD FUND	-	-	-	-	17,516,494	0.00%
SPECIAL REV FUNDS (restricted)	209,552	519,552	(310,000)	322,917	51,778,550	1.00%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-		148,434	0.00%
TRUST & AGENCY (restricted)	-	-	-	-	7,888,967	0.00%
<b>Total</b>	<b>209,552</b>	<b>2,535,317</b>	<b>(2,325,765)</b>	-	<b>153,677,923</b>	1.65%

**Summary By Expenditure Type**

	Revenue	Expense	Net Effect
Operations	209,552	2,535,317	(2,325,765)
Capital	-	-	-
Trust & Agency	-	-	-
	<b>209,552</b>	<b>2,535,317</b>	<b>(2,325,765)</b>

Note: This budget adjustment maintains the State required and County imposed reserve requirements.

**BUDGET ADJUSTMENT #1**  
**September 2, 2021**

**BUDGETED CASH TRANSFERS**

<u>TRANSFERS</u>	<u>CURRENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTED</u>	
456 - Jal Airport	\$ 500,000.00	\$ 200,000.00	\$ 700,000.00	Fund expenditures
460 - Fairgrounds	\$ 1,000,000.00	\$ 200,000.00	\$ 1,200,000.00	Fund expenditures
401 - General Fund	\$ (76,400,000.00)	\$ (400,000.00)	\$ (76,800,000.00)	Fund expenditures

## BUDGET ADJUSTMENT #1

Thursday, September 2, 2021

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SPECIAL REV FUNDS (restricted)	20,127,050	209,552	-	-	-	-	20,336,602	
CAPITAL PROJECTS FUND	3,163,000	-	-	-	-	-	3,163,000	
ENTERPRISE FUNDS	-	-	-	-	-	-	-	
TRUST & AGENCY (restricted)	7,727,635	-	-	-	-	-	7,727,635	
<b>Total</b>	<b>87,997,461</b>	<b>209,552</b>	-	-	-	-	<b>88,207,013</b>	

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ROAD FUND	17,516,494	-	-	-	-	-	17,516,494	
SPECIAL REV FUNDS (restricted)	51,258,998	519,552	-	-	-	-	51,778,550	
CAPITAL PROJECTS FUND	37,105,285	-	-	-	-	-	37,105,285	
ENTERPRISE FUNDS	148,434	-	-	-	-	-	148,434	
TRUST & AGENCY (restricted)	7,888,967	-	-	-	-	-	7,888,967	
<b>Total</b>	<b>151,142,606</b>	<b>2,535,317</b>	-	-	-	-	<b>153,677,923</b>	

<i>NET EFFECT CASH</i>	Cash Effect per Resolution	Adj #1 09/02/2021						
GENERAL FUND (unrestricted)	17,824,278	(2,015,765)	-	-	-	-	-	15,808,513
ROAD FUND	(15,585,424)	-	-	-	-	-	-	(15,585,424)
SPECIAL REVFUNDS (restricted)	(31,131,948)	(310,000)	-	-	-	-	-	(31,441,948)
CAPITAL PROJECTS FUND	(33,942,285)	-	-	-	-	-	-	(33,942,285)
PROPRIETARY FUND	(148,434)	-	-	-	-	-	-	(148,434)
TRUST & AGENCY (restricted)	(161,332)	-	-	-	-	-	-	(161,332)
	<b>(63,145,145)</b>	<b>(2,325,765)</b>	-	-	-	-	-	<b>(65,470,910)</b>

## 1 County Operations

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Less:	
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Increase (Decrease) in budgeted revenue								33,445		

**7 HIDTA Region VI Drug Task Force**

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Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA Region VI DTF	Grant Revenue	609	00	1287	191,940	-	0.0%	168,093	360,033	Grant Modification
	<b>Increase (Decrease) in budgeted revenue</b>							<b>168,093</b>		

<b>Total proposed Revenue Adjustments:</b>	<b>209,552</b>
<b>Less:</b>	
<b>Total Proposed Expenditure Adjustments:</b>	<b>519,552</b>
<b>Net Effect on Budget Cash Position</b>	<b>(310,000)</b>

**BUDGET ADJUSTMENT #1**  
**September 2, 2021**

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Trust & Agency	-	-	-
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Note: This budget adjustment maintains the State required and County imposed reserve requirements.

**BUDGET ADJUSTMENT #1**  
**September 2, 2021**

**BUDGETED CASH TRANSFERS**

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401 - General Fund	\$ (76,400,000.00)	\$ (400,000.00)	\$ (76,800,000.00)	Fund expenditures