



Consideration of Lea County Resolution No. 21-NOV-254R Approving Budget Adjustment No. 02 Fiscal Year 2021 - 2022

SUMMARY OF ADJUSTMENTS

	Revenue	Expense	Net Effect	Transfers	Budget Adj #2	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	334,275	334,275	0	-	39,574,468	0.84%
ROAD FUND	-	-	-	-	17,516,494	0.00%
SPECIAL REV FUNDS (restricted)	7,040,125	8,561,793	(1,521,668)	-	60,340,343	14.19%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	-	-	-	-	7,888,967	0.00%
Total	7,374,400	8,896,067	(1,521,667)	-	162,573,990	5.47%



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

LCBCC Meeting Date: Thursday, November 4, 2021

Submit this summary form & all attachments to the Finance Director clow@leacounty.net & cc the Executive Coordinator sstout@leacounty.net by: **Thursday, October 21, 2021**

County Manager Approval mgallagher@leacounty.net required for all time sensitive issues that do not meet the above deadline.

DATE SUBMITTED mm-dd-yyyy: 11/01/2021	SUBMITTED BY Name, Title, Dept: Chip Low - Finance Director
SUBJECT: Consideration of FY 22 Budget Adjustments #2	ATTACHMENT(S): 1. Budget Adjustments 2. Resolution
NO. OF ORIGINALS FOR SIGNATURE: 1 Resolution	ACTION REQUESTED: Action Item
BUDGET LINE ITEM NUMBER: See Detail	FISCAL BUDGET YEAR: FY 2021-2022

STRATEGIC PLAN 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.

SUMMARY:
This is the second budget adjustment of the FY 22 budget year. There are revenue increases of \$7,374,400 and expenditures increases of \$8,896,067, which results in a net decrease in cash of \$1,521,667. Lea County has cash reserves to cover the decrease in cash. Lea County continues to meet the required state and local reserve requirements.

Requested Items Needed for Presentation Easels/Laptop/Projector/Etc.: Easel <input type="checkbox"/> Laptop <input checked="" type="checkbox"/> Projector <input checked="" type="checkbox"/> Other: _____ <small>If checked, how many:</small>	See Additional Summary Attached <input type="checkbox"/>
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SUBMITTER'S RECOMMENDATION(S): Recommend approval	Submitter's Signature Department Director, Etc. Henry C Low Jr <small>Digitally signed by Henry C Low Jr Date: 2021.11.01 10:40:58 -06'00'</small>
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FINANCE REVIEW Fiscal Impact/Cost: The financial impact to Lea County will be a net decrease in budgeted cash of \$1,521,667. The County will continue to meet all state and local reserve requirements.	Reviewed by Finance Director Henry C Low Jr <small>Digitally signed by Henry C Low Jr Date: 2021.11.01 10:41:19 -06'00'</small>
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LEGAL REVIEW: (Note: Travel does not need legal review)	Reviewed by County Attorney
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COUNTY MANAGER REVIEW:	Approved by County Manager to be Placed on Agenda
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Item No. <u>0207</u> RECORDING SECRETARY'S USE ONLY ~ COMMISSION ACTION TAKEN		
Approved: _____	Denied: _____	Other: _____
Resolution No. <u>21-NOV-254R</u>	Policy No. _____	Ordinance No. _____
Continued To: _____	Referred To: _____	Comments: _____

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 21-NOV-254R

RESOLUTION APPROVING BUDGET ADJUSTMENTS NO. 02 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.

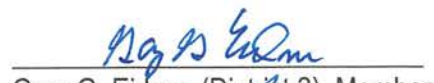
NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of County Commissioners of Lea County of the State of New Mexico hereby adopts the budget adjustments hereinabove described and attached and respectfully requests approval from the State of New Mexico Department of Finance and Administration Local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


PASSED, APPROVED AND ADOPTED on this 4th day of November, 2021 by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

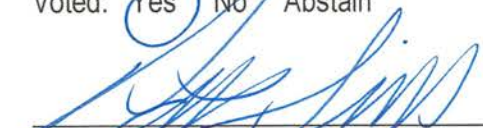
LEA COUNTY BOARD OF COUNTY COMMISSIONERS


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

NOV 04 2021

ACBCC Meeting

ATTEST: Keith Manes
Lea County Clerk

By: *Teri Davis*
Teri Davis, Deputy Clerk



APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

[Signature]
John W. Caldwell, County Attorney

BUDGET ADJUSTMENT #2

Thursday, November 4, 2021

SUMMARY OF BUDGET ADJUSTMENTS TO DATE FOR FY 21/22

	Approved Budget	Adj #1 09/02/2021	Adj #2 11/04/2021					Total
REVENUE ADJUSTMENTS								
GENERAL FUND (unrestricted)	55,048,706	-	334,275	-	-	-	-	55,382,981
ROAD FUND	1,931,070	-	-	-	-	-	-	1,931,070
SPECIAL REV FUNDS (restricted)	20,127,050	209,552	7,040,125	-	-	-	-	27,376,727
CAPITAL PROJECTS FUND	3,163,000	-	-	-	-	-	-	3,163,000
ENTERPRISE FUNDS	-	-	-	-	-	-	-	-
TRUST & AGENCY (restricted)	7,727,635	-	-	-	-	-	-	7,727,635
Total	87,997,461	209,552	7,374,400	-	-	-	-	95,581,413
EXPENDITURE ADJUSTMENTS								
GENERAL FUND (unrestricted)	37,224,428	2,015,765	334,275	-	-	-	-	39,574,468
ROAD FUND	17,516,494	-	-	-	-	-	-	17,516,494
SPECIAL REV FUNDS (restricted)	51,258,998	519,552	8,561,793	-	-	-	-	60,340,343
CAPITAL PROJECTS FUND	37,105,285	-	-	-	-	-	-	37,105,285
ENTERPRISE FUNDS	148,434	-	-	-	-	-	-	148,434
TRUST & AGENCY (restricted)	7,888,967	-	-	-	-	-	-	7,888,967
Total	151,142,606	2,535,317	8,896,067	-	-	-	-	162,573,990
NET EFFECT CASH								
	Cash Effect per Resolution	Adj #1 09/02/2021	Adj #2 11/04/2021					
GENERAL FUND (unrestricted)	17,824,278	(2,015,765)	0	-	-	-	-	15,808,513
ROAD FUND	(15,585,424)	-	-	-	-	-	-	(15,585,424)
SPECIAL REVFUNDS (restricted)	(31,131,948)	(310,000)	(1,521,668)	-	-	-	-	(32,963,616)
CAPITAL PROJECTS FUND	(33,942,285)	-	-	-	-	-	-	(33,942,285)
PROPRIETARY FUND	(148,434)	-	-	-	-	-	-	(148,434)
TRUST & AGENCY (restricted)	(161,332)	-	-	-	-	-	-	(161,332)
	(63,145,145)	(2,325,765)	(1,521,667)	-	-	-	-	(66,992,577)

Exhibit A

1 County Operations

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Operations	DA Office Rent	401	00	2442	21,000	28,000	133.3%	42,000	63,000	Holdover Costs
Increase (Decrease) in budgeted expenditures								42,000		

2 County Assessor

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Assessor	Full-Time Positions	401	06	2002	472,526	144,899	30.7%	17,987	490,513	Unfreeze Positon
County Assessor	Health Insurance	401	06	2065	180,620	51,054	28.3%	11,416	192,036	Unfreeze Positon
County Assessor	PERA	401	06	2063	80,271	21,625	26.9%	2,721	82,992	Unfreeze Positon
County Assessor	FICA	401	06	2064	42,799	12,688	29.6%	1,376	44,175	Unfreeze Positon
County Assessor	Retiree Health Insurance	401	06	2200	12,967	4,075	31.4%	513	13,480	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								34,012		

3 Sheriff

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Sheriff	Full-Time Positions	401	08	2002	6,432,838	1,788,792	27.8%	86,859	6,519,697	Unfreeze Positon
Sheriff	Health Insurance	401	08	2065	1,577,678	445,940	28.3%	32,618	1,610,296	Unfreeze Positon
Sheriff	PERA	401	08	2063	1,829,536	359,134	19.6%	24,364	1,853,900	Unfreeze Positon
Sheriff	FICA	401	08	2064	572,754	166,935	29.1%	6,645	579,399	Unfreeze Positon
Sheriff	Retiree Health Insurance	401	08	2200	229,581	54,365	23.7%	3,095	232,676	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								153,581		

4 Finance

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Finance	Full-Time Positions	401	75	2002	519,993	143,279	27.6%	70,350	590,343	Unfreeze Positon
Finance	Health Insurance	401	75	2065	136,661	30,620	22.4%	16,309	152,970	Unfreeze Positon
Finance	PERA	401	75	2063	76,652	19,119	24.9%	10,640	87,292	Unfreeze Positon
Finance	FICA	401	75	2064	41,715	11,059	26.5%	5,375	47,090	Unfreeze Positon
Finance	Retiree Health Insurance	401	75	2200	14,444	3,603	24.9%	2,006	16,450	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								104,681		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
General Fund	Oil & Gas Production Revenue	401	00	1030	19,206,497	22,878,949	119.1%	334,275	19,540,772	Increased Revenue
Increase (Decrease) in budgeted revenue								334,275		

Total proposed General Fund Revenue Adjustments:	334,275
Less:	
Total Proposed General Fund Expenditure Adjustments:	334,275
Net Effect on Budget Cash Position	0

Exhibit A

5 LDWI Grant

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Grant	Supplies	436	65	2604	10,000	-	0.0%	41,571	51,571	Grant Funding
LDWI Grant	Operating Costs	436	65	2605	-	-	0.0%	21,193	21,193	Grant Funding
LDWI Grant	Enforcement - Contract Service	436	65	2641	-	-	0.0%	10,000	10,000	Grant Funding
Increase (Decrease) in budgeted expenditures								72,764		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Grant	Grant Revenue	436	00	1274	220,000	186,051	84.6%	72,764	292,764	Grant Funding
Increase (Decrease) in budgeted revenue								72,764		

6 Event Center

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Event Center	Event Center Improvements	463	31	4778	1,057,000	279,669	26.5%	1,410,000	2,467,000	Capital Projects
Increase (Decrease) in budgeted expenditures								1,410,000		

Lea County has approximately \$10 million in budgeted reserves to fund these expenditures through a cash transfer.

7 Assessors 1% Fund

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Assessors 1% Fund	Full-Time Positions	499	46	2002	111,332	25,301	22.7%	7,709	119,041	Unfreeze Positon
Assessors 1% Fund	Health Insurance	499	46	2065	20,306	5,313	26.2%	4,893	25,199	Unfreeze Positon
Assessors 1% Fund	PERA	499	46	2063	13,004	3,433	26.4%	1,166	14,170	Unfreeze Positon
Assessors 1% Fund	FICA	499	46	2064	11,546	1,909	16.5%	590	12,136	Unfreeze Positon
Assessors 1% Fund	Retiree Health Insurance	499	46	2200	2,450	647	26.4%	220	2,670	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								14,577		

8 Fairgrounds

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Fairgrounds	Full-Time Positions	460	32	2002	209,683	62,352	29.7%	55,274	264,957	Unfreeze Positon
Fairgrounds	Health Insurance	460	32	2065	54,831	16,908	30.8%	14,026	68,857	Unfreeze Positon
Fairgrounds	PERA	460	32	2063	30,809	8,185	26.6%	8,360	39,169	Unfreeze Positon
Fairgrounds	FICA	460	32	2064	17,425	5,435	31.2%	4,229	21,654	Unfreeze Positon
Fairgrounds	Retiree Health Insurance	460	32	2200	5,805	1,545	26.6%	1,575	7,380	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								83,464		

Exhibit A

9 Fair & Rodeo

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Fair & Rodeo	Full-Time Positions	461	33	2002	29,258	8,566	29.3%	7,713	36,971	Unfreeze Positon
Fair & Rodeo	Health Insurance	461	33	2065	7,651	2,310	30.2%	1,957	9,608	Unfreeze Positon
Fair & Rodeo	PERA	461	33	2063	4,299	1,142	26.6%	1,167	5,466	Unfreeze Positon
Fair & Rodeo	FICA	461	33	2064	8,294	746	9.0%	590	8,884	Unfreeze Positon
Fair & Rodeo	Retiree Health Insurance	461	33	2200	810	213	26.3%	220	1,030	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								11,646		

10 Hispanic Heritage Night

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Hispanic Heritage Night	Full-Time Positions	462	34	2002	4,876	1,428	29.3%	1,326	6,202	Unfreeze Positon
Hispanic Heritage Night	Health Insurance	462	34	2065	1,275	385	30.2%	326	1,601	Unfreeze Positon
Hispanic Heritage Night	PERA	462	34	2063	716	190	26.5%	194	910	Unfreeze Positon
Hispanic Heritage Night	FICA	462	34	2064	1,096	124	11.3%	98	1,194	Unfreeze Positon
Hispanic Heritage Night	Retiree Health Insurance	462	34	2200	135	36	26.7%	37	172	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								1,981		

11 American Rescue Plan Act (ARPA)

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
ARPA	Detention Center Upgrades	600	23	4757	-	-	0.0%	6,902,257	6,902,257	Grant Funding
Increase (Decrease) in budgeted expenditures								6,902,257		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
ARPA	Grant Revenue	600	00	1249	-	6,902,257	0.0%	6,902,257	6,902,257	Grant Funding
Increase (Decrease) in budgeted revenue								6,902,257		

12 Lea County DTF

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea County DTF	Prior Year HITDA Grant	608	41	2582	92,178	44,393	48.2%	4,000	96,178	Grant Funding
Increase (Decrease) in budgeted expenditures								4,000		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA	Grant Revenue	608	00	1286	98,445	78,812	80.1%	4,000	102,445	Grant Funding
Increase (Decrease) in budgeted revenue								4,000		

Exhibit A

13 HIDTA

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA	Prior Year HITDA Grant	609	71	2582	360,033	163,906	45.5%	4,988	365,021	Grant Funding
HIDTA	Pecos Valley DTF	609	71	2294	365,498	62,881	17.2%	56,116	421,614	Grant Funding
Increase (Decrease) in budgeted expenditures								61,104		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA	Grant Revenue	609	00	1287	360,033	123,906	34.4%	4,988	365,021	Grant Funding
HIDTA	Grant Revenue	609	00	1194	388,037	33,484	8.6%	56,116	444,153	Grant Funding
Increase (Decrease) in budgeted revenue								61,104		

Total proposed Revenue Adjustments:	7,040,125
Less:	
Total Proposed Expenditure Adjustments:	8,561,793
Net Effect on Budget Cash Position	<u>(1,521,668)</u>

BUDGET ADJUSTMENT #2
November 4, 2021

SUMMARY OF ADJUSTMENTS						
	Revenue	Expense	Net Effect	Transfers	Budget Adj #2	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	334,275	334,275	0	-	39,574,468	0.84%
ROAD FUND	-	-	-	-	17,516,494	0.00%
SPECIAL REV FUNDS (restricted)	7,040,125	8,561,793	(1,521,668)	-	60,340,343	14.19%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	-	-	-	-	7,888,967	0.00%
Total	7,374,400	8,896,067	(1,521,667)	-	162,573,990	5.47%

Summary By Expenditure Type			
	Revenue	Expense	Net Effect
Operations	472,143	583,810	(111,667)
Capital	6,902,257	8,312,257	(1,410,000)
Trust & Agency	-	-	-
	7,374,400	8,896,067	(1,521,667)

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

BUDGET ADJUSTMENT #2
November 4, 2021

BUDGETED CASH TRANSFERS

<u>TRANSFERS</u>	<u>CURRENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTED</u>	
463 - Event Center	\$ 2,000,000.00	\$ 1,410,000.00	\$ 3,410,000.00	Fund expenditures
401 - General Fund	\$ (76,800,000.00)	\$ (1,410,000.00)	\$ (78,210,000.00)	Fund expenditures

BUDGET ADJUSTMENT #2

Thursday, November 4, 2021

SUMMARY OF BUDGET ADJUSTMENTS TO DATE FOR FY 21/22

REVENUE ADJUSTMENTS	Approved Budget	Adj #1 09/02/2021	Adj #2 11/04/2021	-	-	-	-	Total
GENERAL FUND (unrestricted)	55,048,706	-	334,275	-	-	-	-	55,382,981
ROAD FUND	1,931,070	-	-	-	-	-	-	1,931,070
SPECIAL REV FUNDS (restricted)	20,127,050	209,552	7,040,125	-	-	-	-	27,376,727
CAPITAL PROJECTS FUND	3,163,000	-	-	-	-	-	-	3,163,000
ENTERPRISE FUNDS	-	-	-	-	-	-	-	-
TRUST & AGENCY (restricted)	7,727,635	-	-	-	-	-	-	7,727,635
Total	87,997,461	209,552	7,374,400	-	-	-	-	95,581,413

EXPENDITURE ADJUSTMENTS	Approved Budget	Adj #1 09/02/2021	Adj #2 11/04/2021	-	-	-	-	Total
GENERAL FUND (unrestricted)	37,224,428	2,015,765	334,275	-	-	-	-	39,574,468
ROAD FUND	17,516,494	-	-	-	-	-	-	17,516,494
SPECIAL REV FUNDS (restricted)	51,258,998	519,552	8,561,793	-	-	-	-	60,340,343
CAPITAL PROJECTS FUND	37,105,285	-	-	-	-	-	-	37,105,285
ENTERPRISE FUNDS	148,434	-	-	-	-	-	-	148,434
TRUST & AGENCY (restricted)	7,888,967	-	-	-	-	-	-	7,888,967
Total	151,142,606	2,535,317	8,896,067	-	-	-	-	162,573,990

NET EFFECT CASH	Cash Effect per Resolution	Adj #1 09/02/2021	Adj #2 11/04/2021	-	-	-	-	-	Total
GENERAL FUND (unrestricted)	17,824,278	(2,015,765)	0	-	-	-	-	-	15,808,513
ROAD FUND	(15,585,424)	-	-	-	-	-	-	-	(15,585,424)
SPECIAL REVFUNDS (restricted)	(31,131,948)	(310,000)	(1,521,668)	-	-	-	-	-	(32,963,616)
CAPITAL PROJECTS FUND	(33,942,285)	-	-	-	-	-	-	-	(33,942,285)
PROPRIETARY FUND	(148,434)	-	-	-	-	-	-	-	(148,434)
TRUST & AGENCY (restricted)	(161,332)	-	-	-	-	-	-	-	(161,332)
	(63,145,145)	(2,325,765)	(1,521,667)	-	-	-	-	-	(66,992,577)

1 County Operations

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Operations	DA Office Rent	401	00	2442	21,000	28,000	133.3%	42,000	63,000	Holdover Costs
Increase (Decrease) in budgeted expenditures								42,000		

2 County Assessor

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Assessor	Full-Time Positions	401	06	2002	472,526	144,899	30.7%	17,987	490,513	Unfreeze Positon
County Assessor	Health Insurance	401	06	2065	180,620	51,054	28.3%	11,416	192,036	Unfreeze Positon
County Assessor	PERA	401	06	2063	80,271	21,625	26.9%	2,721	82,992	Unfreeze Positon
County Assessor	FICA	401	06	2064	42,799	12,688	29.6%	1,376	44,175	Unfreeze Positon
County Assessor	Retiree Health Insurance	401	06	2200	12,967	4,075	31.4%	513	13,480	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								34,012		

3 Sheriff

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Sheriff	Full-Time Positions	401	08	2002	6,432,838	1,788,792	27.8%	86,859	6,519,697	Unfreeze Positon
Sheriff	Health Insurance	401	08	2065	1,577,678	445,940	28.3%	32,618	1,610,296	Unfreeze Positon
Sheriff	PERA	401	08	2063	1,829,536	359,134	19.6%	24,364	1,853,900	Unfreeze Positon
Sheriff	FICA	401	08	2064	572,754	166,935	29.1%	6,645	579,399	Unfreeze Positon
Sheriff	Retiree Health Insurance	401	08	2200	229,581	54,365	23.7%	3,095	232,676	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								153,581		

4 Finance

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Finance	Full-Time Positions	401	75	2002	519,993	143,279	27.6%	70,350	590,343	Unfreeze Positon
Finance	Health Insurance	401	75	2065	136,661	30,620	22.4%	16,309	152,970	Unfreeze Positon
Finance	PERA	401	75	2063	76,652	19,119	24.9%	10,640	87,292	Unfreeze Positon
Finance	FICA	401	75	2064	41,715	11,059	26.5%	5,375	47,090	Unfreeze Positon
Finance	Retiree Health Insurance	401	75	2200	14,444	3,603	24.9%	2,006	16,450	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								104,681		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
General Fund	Oil & Gas Production Revenue	401	00	1030	19,206,497	22,878,949	119.1%	334,275	19,540,772	Increased Revenue
Increase (Decrease) in budgeted revenue								334,275		

Total proposed General Fund Revenue Adjustments:	334,275
Less:	
Total Proposed General Fund Expenditure Adjustments:	334,275
Net Effect on Budget Cash Position	0

5 LDWI Grant

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Grant	Supplies	436	65	2604	10,000	-	0.0%	41,571	51,571	Grant Funding
LDWI Grant	Operating Costs	436	65	2605	-	-	0.0%	21,193	21,193	Grant Funding
LDWI Grant	Enforcement - Contract Service	436	65	2641	-	-	0.0%	10,000	10,000	Grant Funding
Increase (Decrease) in budgeted expenditures								72,764		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Grant	Grant Revenue	436	00	1274	220,000	186,051	84.6%	72,764	292,764	Grant Funding
Increase (Decrease) in budgeted revenue								72,764		

6 Event Center

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Event Center	Event Center Improvements	463	31	4778	1,057,000	279,669	26.5%	1,410,000	2,467,000	Capital Projects
Increase (Decrease) in budgeted expenditures								1,410,000		

Lea County has approximately \$10 million in budgeted reserves to fund these expenditures through a cash transfer.

7 Assessors 1% Fund

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Assessors 1% Fund	Full-Time Positions	499	46	2002	111,332	25,301	22.7%	7,709	119,041	Unfreeze Positon
Assessors 1% Fund	Health Insurance	499	46	2065	20,306	5,313	26.2%	4,893	25,199	Unfreeze Positon
Assessors 1% Fund	PERA	499	46	2063	13,004	3,433	26.4%	1,166	14,170	Unfreeze Positon
Assessors 1% Fund	FICA	499	46	2064	11,546	1,909	16.5%	590	12,136	Unfreeze Positon
Assessors 1% Fund	Retiree Health Insurance	499	46	2200	2,450	647	26.4%	220	2,670	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								14,577		

8 Fairgrounds

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Fairgrounds	Full-Time Positions	460	32	2002	209,683	62,352	29.7%	55,274	264,957	Unfreeze Positon
Fairgrounds	Health Insurance	460	32	2065	54,831	16,908	30.8%	14,026	68,857	Unfreeze Positon
Fairgrounds	PERA	460	32	2063	30,809	8,185	26.6%	8,360	39,169	Unfreeze Positon
Fairgrounds	FICA	460	32	2064	17,425	5,435	31.2%	4,229	21,654	Unfreeze Positon
Fairgrounds	Retiree Health Insurance	460	32	2200	5,805	1,545	26.6%	1,575	7,380	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								83,464		

9 Fair & Rodeo

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Fair & Rodeo	Full-Time Positions	461	33	2002	29,258	8,566	29.3%	7,713	36,971	Unfreeze Positon
Fair & Rodeo	Health Insurance	461	33	2065	7,651	2,310	30.2%	1,957	9,608	Unfreeze Positon
Fair & Rodeo	PERA	461	33	2063	4,299	1,142	26.6%	1,167	5,466	Unfreeze Positon
Fair & Rodeo	FICA	461	33	2064	8,294	746	9.0%	590	8,884	Unfreeze Positon
Fair & Rodeo	Retiree Health Insurance	461	33	2200	810	213	26.3%	220	1,030	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								11,646		

10 Hispanic Heritage Night

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Hispanic Heritage Night	Full-Time Positions	462	34	2002	4,876	1,428	29.3%	1,326	6,202	Unfreeze Positon
Hispanic Heritage Night	Health Insurance	462	34	2065	1,275	385	30.2%	326	1,601	Unfreeze Positon
Hispanic Heritage Night	PERA	462	34	2063	716	190	26.5%	194	910	Unfreeze Positon
Hispanic Heritage Night	FICA	462	34	2064	1,096	124	11.3%	98	1,194	Unfreeze Positon
Hispanic Heritage Night	Retiree Health Insurance	462	34	2200	135	36	26.7%	37	172	Unfreeze Positon
Increase (Decrease) in budgeted expenditures								1,981		

11 American Rescue Plan Act (ARPA)

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
ARPA	Detention Center Upgrades	600	23	4757	-	-	0.0%	6,902,257	6,902,257	Grant Funding
Increase (Decrease) in budgeted expenditures								6,902,257		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
ARPA	Grant Revenue	600	00	1249	-	6,902,257	0.0%	6,902,257	6,902,257	Grant Funding
Increase (Decrease) in budgeted revenue								6,902,257		

12 Lea County DTF

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea County DTF	Prior Year HITDA Grant	608	41	2582	92,178	44,393	48.2%	4,000	96,178	Grant Funding
Increase (Decrease) in budgeted expenditures								4,000		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA	Grant Revenue	608	00	1286	98,445	78,812	80.1%	4,000	102,445	Grant Funding
Increase (Decrease) in budgeted revenue								4,000		

13 HIDTA

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA	Prior Year HITDA Grant	609	71	2582	360,033	163,906	45.5%	4,988	365,021	Grant Funding
HIDTA	Pecos Valley DTF	609	71	2294	365,498	62,881	17.2%	56,116	421,614	Grant Funding
Increase (Decrease) in budgeted expenditures								61,104		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
HIDTA	Grant Revenue	609	00	1287	360,033	123,906	34.4%	4,988	365,021	Grant Funding
HIDTA	Grant Revenue	609	00	1194	388,037	33,484	8.6%	56,116	444,153	Grant Funding
Increase (Decrease) in budgeted revenue								61,104		

Total proposed Revenue Adjustments:	7,040,125
Less:	
Total Proposed Expenditure Adjustments:	8,561,793
Net Effect on Budget Cash Position	<u>(1,521,668)</u>

BUDGET ADJUSTMENT #2
November 4, 2021

SUMMARY OF ADJUSTMENTS

	Revenue	Expense	Net Effect	Transfers	Budget Adj #2	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	334,275	334,275	0	-	39,574,468	0.84%
ROAD FUND	-	-	-	-	17,516,494	0.00%
SPECIAL REV FUNDS (restricted)	7,040,125	8,561,793	(1,521,668)	-	60,340,343	14.19%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	-	-	-	-	7,888,967	0.00%
Total	7,374,400	8,896,067	(1,521,667)	-	162,573,990	5.47%

Summary By Expenditure Type

	Revenue	Expense	Net Effect
Operations	472,143	583,810	(111,667)
Capital	6,902,257	8,312,257	(1,410,000)
Trust & Agency	-	-	-
	7,374,400	8,896,067	(1,521,667)

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

BUDGET ADJUSTMENT #2
November 4, 2021

BUDGETED CASH TRANSFERS

<u>TRANSFERS</u>	<u>CURRENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTED</u>	
463 - Event Center	\$ 2,000,000.00	\$ 1,410,000.00	\$ 3,410,000.00	Fund expenditures
401 - General Fund	\$ (76,800,000.00)	\$ (1,410,000.00)	\$ (78,210,000.00)	Fund expenditures