



Consideration of Lea County Resolution No. 22-MAR-083R Approving Budget Adjustments No. 05 for Fiscal Year 2021 – 2022

SUMMARY OF ADJUSTMENTS

	Revenue	Expense	Net Effect	Transfers	Budget Adj #4	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	1,225,331	1,225,331	-	-	43,940,990	2.79%
ROAD FUND	-	349,518	(349,518)	-	18,507,086	1.89%
SPECIAL REV FUNDS (restricted)	140,909	820,065	(679,156)	-	62,735,136	1.31%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	440,079	440,079	-	-	9,680,191	4.55%
Total	1,806,319	2,834,993	(1,028,674)	-	172,117,122	1.65%

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

LCBCC Meeting Date: Thursday, March 31, 2022

Submit this summary form & all attachments to the Finance Director clow@leacounty.net & cc the Executive Coordinator ssout@leacounty.net by: **Wednesday, March 16, 2022**

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

DATE SUBMITTED mm-dd-yyyy: 03/22/2022	SUBMITTED BY Name, Title, Dept: Chip Low - Finance Director
SUBJECT: Consideration of FY 22 Budget Adjustment #5	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 2022 - 2023

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 fifth budget adjustment of the FY 22 budget year. There are revenue increases of \$1,806,319 and expenditures increases of \$2,834,993, which results in a net decrease in cash of \$1,028,674. Lea County has cash reserves to cover the decrease in cash. Lea County continues to meet the required state and local reserves 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: 2022.03.23 08:26:54 -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 \$1,028,674. 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: 2022.03.23 08:26:36 -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>0310</u> RECORDING SECRETARY'S USE ONLY ~ COMMISSION ACTION TAKEN		
Approved: _____ Resolution No. <u>22-MAR-083R</u> Continued To: _____	Denied: _____ Policy No. _____ Referred To: _____	Other: _____ Ordinance No. _____ Comments: _____

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 31-MAR-083R

A RESOLUTION APPROVING BUDGET ADJUSTMENTS NO. 05 FOR 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 31st day of March 2022 by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

LEA COUNTY BOARD OF COUNTY COMMISSIONERS

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

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

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

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

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

ATTEST: Keith Manes
Lea County Clerk

**APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:**

By: _____
Teri Davis, Deputy Clerk

John W. Caldwell, County Attorney

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 22-MAR-083R
ATTACHMENT A

BUDGET ADJUSTMENT NO. 05
Thursday, March 31, 2022

SUMMARY OF BUDGET ADJUSTMENTS TO DATE FOR FY 21/22

REVENUE ADJUSTMENTS	Approved Budget	Adj #1 09/02/2021	Adj #2 11/04/2021	Adj #3 12/09/2021	Adj #4 02/17/2022	Adj #5 03/31/2022			Total
GENERAL FUND (unrestricted)	55,048,706	-	334,275	4,395,144	900,000	1,225,331	-	-	61,903,456
ROAD FUND	1,931,070	-	-	-	-	-	-	-	1,931,070
SPECIAL REV FUNDS (restricted)	20,127,050	209,552	7,040,125	(50,731)	-	75,909	-	-	27,401,905
CAPITAL PROJECTS FUND	3,163,000	-	-	-	-	-	-	-	3,163,000
ENTERPRISE FUNDS	-	-	-	-	-	-	-	-	-
TRUST & AGENCY (restricted)	7,727,635	-	-	1,461,808	-	440,079	-	-	9,629,522
Total	87,997,461	209,552	7,374,400	5,806,221	900,000	1,741,319	-	-	104,028,953

EXPENDITURE ADJUSTMENTS	Approved Budget	Adj #1 09/02/2021	Adj #2 11/04/2021	Adj #3 12/09/2021					Total
GENERAL FUND (unrestricted)	37,224,428	2,015,765	334,275	2,241,191	900,000	1,225,331	-	-	43,940,990
ROAD FUND	17,516,494	-	-	641,074	-	349,518	-	-	18,507,086
SPECIAL REV FUNDS (restricted)	51,262,265	519,552	8,561,793	1,571,461	-	820,065	-	-	62,735,136
CAPITAL PROJECTS FUND	37,105,285	-	-	-	-	-	-	-	37,105,285
ENTERPRISE FUNDS	148,434	-	-	-	-	-	-	-	148,434
TRUST & AGENCY (restricted)	7,887,617	-	-	1,352,495	-	440,079	-	-	9,680,191
Total	151,144,523	2,535,317	8,896,068	5,806,221	900,000	2,834,993	-	-	172,117,122

NET EFFECT CASH	Cash Effect per Resolution	Adj #1 09/02/2021	Adj #2 11/04/2021	Adj #3 12/09/2021					
GENERAL FUND (unrestricted)	17,824,278	(2,015,765)	-	2,153,953	-	-	-	-	17,962,466
ROAD FUND	(15,585,424)	-	-	(641,074)	-	(349,518)	-	-	(16,576,016)
SPECIAL REVFUNDS (restricted)	(31,135,215)	(310,000)	(1,521,668)	(1,622,192)	-	(744,156)	-	-	(35,333,231)
CAPITAL PROJECTS FUND	(33,942,285)	-	-	-	-	-	-	-	(33,942,285)
PROPRIETARY FUND	(148,434)	-	-	-	-	-	-	-	(148,434)
TRUST & AGENCY (restricted)	(159,982)	-	-	109,313	-	-	-	-	(50,669)
	(63,147,062)	(2,325,765)	(1,521,668)	-	-	(1,093,674)	-	-	(68,088,169)

1 County Operations

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Operations	Printing & Publishing	401	00	2008	15,000	16,174	107.8%	5,000	20,000	Increased Publishing
County Operations	Education/Registration/Dues	401	00	2016	7,500	7,475	99.7%	5,000	12,500	Additional Traning
County Operations	Administrative Fee	401	00	2207	450,000	387,816	86.2%	200,000	650,000	Higher GRT Revenue
County Operations	Emergency Communications Center	401	00	2430	3,385,846	1,242,493	36.7%	440,079	3,825,925	New Members
Increase (Decrease) in budgeted expenditures								650,079		

2 Executive

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Executive	Full-Time Positions	401	01	2002	541,924	430,268	79.4%	76,223	618,147	Salary Adjustment
Executive	Overtime	401	01	2005	14,000	12,427	88.8%	3,000	17,000	Increased O/T
Executive	Printing and Publishing	401	01	2008	6,300	9,640	153.0%	5,000	11,300	Reallocation
Executive	PERA	401	01	2063	52,218	37,058	71.0%	11,529	63,747	Salary Adjustment
Executive	FICA	401	01	2064	55,467	21,961	39.6%	6,061	61,528	Salary Adjustment
Executive	Health Insurance	401	01	2065	88,256	61,123	69.3%	12,199	100,455	Reallocation
Executive	Contract Labor/Professional Services	401	01	2152	50,000	776	1.6%	(8,000)	42,000	Reallocation
Executive	Retiree Health Care	401	01	2200	14,884	6,983	46.9%	2,172	17,056	Salary Adjustment
Increase (Decrease) in budgeted expenditures								108,184		

3 Information Technology

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Information Technology	Full-Time Postions	401	02	2002	419,165	299,624	71.5%	6,641	425,806	Salary Adjustment
Information Technology	Overtime	401	02	2005	8,000	7,585	94.8%	2,500	10,500	Increased O/T
Information Technology	Vehicle - Gas & Oil	401	02	2011	2,700	2,071	76.7%	500	3,200	Higher Gas Prices
Information Technology	Maintenance	401	02	2012	68,000	58,132	85.5%	20,000	88,000	Increased Repairs
Information Technology	Education/Registration/Dues	401	02	2016	1,000	250	25.0%	20,000	21,000	Cyber Security Traning
Information Technology	PERA	401	02	2063	61,801	41,478	67.1%	1,005	62,806	Salary Adjustment
Information Technology	FICA	401	02	2064	32,953	23,128	70.2%	508	33,461	Salary Adjustment
Information Technology	Retiree Health Care	401	02	2200	11,645	7,816	67.1%	189	11,834	Salary Adjustment
Increase (Decrease) in budgeted expenditures								51,343		

4 Facilities Department

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Facilities Department	Full-Time Positions	401	03	2002	837,697	505,584	60.4%	33,446	871,143	Salary Adjustment
Facilities Department	PERA	401	03	2063	124,342	69,803	56.1%	5,059	129,401	Salary Adjustment
Facilities Department	FICA	401	03	2064	66,065	40,041	60.6%	2,559	68,624	Salary Adjustment
Facilities Department	Retiree Health Insurance	401	03	2200	23,430	13,070	55.8%	953	24,383	Salary Adjustment
Increase (Decrease) in budgeted expenditures								42,017		

5 Clerks Office

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Clerks Office	Full-Time Positions	401	04	2002	457,068	317,394	69.4%	6,709	463,777	Salary Adjustment
Clerks Office	PERA	401	04	2063	77,319	51,269	66.3%	1,015	78,334	Salary Adjustment
Clerks Office	FICA	401	04	2064	48,421	30,940	63.9%	513	48,934	Salary Adjustment
Clerks Office	Retiree Health Care	401	04	2200	12,411	9,661	77.8%	191	12,602	Salary Adjustment
Increase (Decrease) in budgeted expenditures								8,428		

6 Assessor

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Assessor	Full-Time Positions	401	06	2002	490,513	346,808	70.7%	9,238	499,751	Salary Adjustment
Assessor	PERA	401	06	2063	82,992	55,764	67.2%	1,397	84,389	Salary Adjustment
Assessor	FICA	401	06	2064	44,175	30,251	68.5%	707	44,882	Salary Adjustment
Assessor	Retiree Health Insurance	401	06	2200	13,480	10,508	78.0%	263	13,743	Salary Adjustment
Increase (Decrease) in budgeted expenditures								11,605		

7 Treasurer

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Treasurer	Full-Time Postions	401	07	2002	246,521	178,619	72.5%	3,680	250,201	Salary Adjustment
Treasurer	PERA	401	07	2063	47,361	32,779	69.2%	1,795	49,156	Salary Adjustment
Treasurer	FICA	401	07	2064	25,647	17,747	69.2%	281	25,928	Salary Adjustment
Treasurer	Health Insurance	401	07	2065	58,416	56,562	96.8%	2,000	60,416	Change in Coverage
Treasurer	Retiree Health Care	401	07	2200	6,766	6,177	91.3%	338	7,104	Salary Adjustment
Increase (Decrease) in budgeted expenditures								8,094		

8 County Sheriff

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Sheriff	Full-Time Positions	401	08	2002	6,637,670	4,436,103	66.8%	12,364	6,650,034	Salary Adjustment
County Sheriff	Vehicle - Gas & Oil	401	08	2011	390,000	364,594	93.5%	160,000	550,000	Higher Gas Prices
County Sheriff	PERA	401	08	2063	1,886,991	954,881	50.6%	1,870	1,888,861	Salary Adjustment
County Sheriff	FICA	401	08	2064	588,423	402,124	68.3%	946	589,369	Salary Adjustment
County Sheriff	Contract - Other Services	401	08	2104	103,082	36,537	35.4%	10,000	113,082	Donation
County Sheriff	Retiree Health Care	401	08	2200	236,879	142,833	60.3%	352	237,231	Salary Adjustment
Increase (Decrease) in budgeted expenditures								185,532		

9 Human Resources

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Human Resources	Full-Time Positions	401	25	2002	228,757	169,294	74.0%	7,400	236,157	Salary Adjustment
Human Resources	Office Supplies	401	25	2009	5,000	2,962	59.2%	5,000	10,000	Reallocation
Human Resources	PERA	401	25	2063	33,946	23,740	69.9%	1,119	35,065	Salary Adjustment
Human Resources	FICA	401	25	2064	17,906	12,854	71.8%	566	18,472	Salary Adjustment
Human Resources	Contract Labor/Professional SVCS	401	25	2152	91,000	30,007	33.0%	(5,000)	86,000	Reallocation
Human Resources	Retiree Health Care	401	25	2200	6,396	4,473	69.9%	211	6,607	Salary Adjustment
Increase (Decrease) in budgeted expenditures								9,296		

10 Enviromental Services

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Enviromental Services	Full-Time Position	401	26	2002	533,939	395,825	74.1%	6,640	540,579	Salary Adjustment
Enviromental Services	Overtime	401	26	2005	22,500	25,451	113.1%	15,000	37,500	Increased O/T
Enviromental Services	Communications	401	26	2007	15,000	15,865	105.8%	10,000	25,000	Larger Staff
Enviromental Services	Vehicle - Gas & Oil	401	26	2011	50,000	57,020	114.0%	40,000	90,000	Higher Gas Prices
Enviromental Services	Education/Registration/Dues	401	26	2016	3,000	2,834	94.5%	500	3,500	Larger Staff
Enviromental Services	PERA	401	26	2063	78,969	54,137	68.6%	1,004	79,973	Salary Adjustment
Enviromental Services	FICA	401	26	2064	42,819	33,857	79.1%	1,656	44,475	Salary Adjustment
Enviromental Services	Retiree Health Insurance	401	26	2200	14,880	9,291	62.4%	189	15,069	Salary Adjustment
Increase (Decrease) in budgeted expenditures								74,989		

11 DWI Program

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
DWI Program	Full-Time Positions	401	56	2002	281,368	167,988	59.7%	10,542	291,910	Salary Adjustment
DWI Program	PERA	401	56	2063	42,557	23,843	56.0%	1,595	44,152	Salary Adjustment
DWI Program	FICA	401	56	2064	21,525	12,761	59.3%	806	22,331	Salary Adjustment
DWI Program	Retiree Health Insurance	401	56	2200	8,019	4,476	55.8%	300	8,319	Salary Adjustment
Increase (Decrease) in budgeted expenditures								13,243		

12 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	590,343	382,714	64.8%	17,459	607,802	Salary Adjustment
Finance	Vehicle - Oil & Gas	401	75	2011	3,000	2,296	76.5%	100	3,100	Higher Gas Prices
Finance	Maintenance	401	75	2012	15,000	3,157	21.0%	(1,000)	14,000	Reallocation
Finance	Education/Registration/Dues	401	75	2016	10,000	7,848	78.5%	1,000	11,000	Increase Training
Finance	PERA	401	75	2063	87,292	53,739	61.6%	2,641	89,933	Salary Adjustment
Finance	FICA	401	75	2064	47,090	29,440	62.5%	1,336	48,426	Salary Adjustment
Finance	Health Insurance	401	75	2065	152,970	68,738	44.9%	7,546	160,516	Open Position
Finance	Computers and Peripherals	401	75	2130	6,000	3,210	53.5%	1,000	7,000	Reallocation
Finance	Retiree Health Insurance	401	75	2200	16,450	10,126	61.6%	276	16,726	Salary Adjustment
Increase (Decrease) in budgeted expenditures								30,358		

13 Planning Department

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Planning Department	Full-Time Positions	401	76	2002	61,869	45,994	74.3%	17,027	78,896	Salary Adjustment
Planning Department	PERA	401	76	2063	8,850	6,127	69.2%	2,575	11,425	Salary Adjustment
Planning Department	FICA	401	76	2064	4,810	3,470	72.1%	1,303	6,113	Salary Adjustment
Planning Department	Health Insurance	401	76	2065	18,416	12,754	69.3%	3,773	22,189	Salary Adjustment
Planning Department	Retiree Health Insurance	401	76	2200	1,668	1,155	69.2%	485	2,153	Salary Adjustment
Increase (Decrease) in budgeted expenditures								25,163		

14 Emergency Management

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Emergency Management	Vehicle - Gas & Oil	401	77	2011	13,500	13,545	100.3%	7,000	20,500	Higher Gas Prices
Increase (Decrease) in budgeted expenditures								7,000		

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	23,711,916	74,649,623	314.8%	883,458	24,595,374	Increased Revenue
General Fund	Gross Receipts Taxes	401	00	1800	3,918,773	10,704,301	273.2%	341,873	4,260,646	Increased Revenue
Increase (Decrease) in budgeted revenue								1,225,331		

Total proposed General Fund Revenue Adjustments:	1,225,331
Less:	
Total Proposed General Fund Expenditure Adjustments:	1,225,331
Net Effect on Budget Cash Position	-

15 LC Road Department

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Road Department	Full-Time Positions	402	10	2002	1,986,724	986,908	49.7%	209,146	2,195,870	Salary Adjustment
Road Department	PERA	402	10	2063	292,905	134,789	46.0%	31,633	324,538	Salary Adjustment
Road Department	Health Insurance	402	10	2065	508,675	256,082	50.3%	86,779	595,454	Salary Adjustment
Road Department	FICA	402	10	2064	157,340	78,794	50.1%	15,999	173,339	Salary Adjustment
Road Department	Retiree Health Insurance	402	10	2200	55,192	25,398	46.0%	5,961	61,153	Salary Adjustment
Increase (Decrease) in budgeted expenditures								349,518		

Lea County has an unbudgeted fund balance available to fund increase

Total Proposed Lea County Road Fund Revenue Adjustments:	-
Less:	
Total Proposed Lea County Road Fund Expenditure Adjustments:	349,518
Net Effect on Budget Cash Position	(349,518)

16 Indigent GRT Fund

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Indigent GRT Fund	Administrative Fee	406	13	2207	275,000	233,842	85.0%	65,000	340,000	Increased Revenue
Increase (Decrease) in budgeted expenditures								65,000		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
Indigent GRT Fund	Indigent GRT	406	00	1410	4,650,072	6,572,969	141.4%	65,000	4,715,072	Increased Revenue
Increase (Decrease) in budgeted revenue								65,000		

17 Knowles Fire Department

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Knowles Fire Department	Communications	408	15	2007	3,000	2,268	75.6%	400	3,400	Larger Staff
Increase (Decrease) in budgeted expenditures								400		

Lea County has an unbudgeted fund balance available to fund increase

18 LC Airport Fire Department

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LC Airport Fire Department	Overtime	409	16	2005	2,500	2,522	100.9%	1,000	3,500	Increased O/T
LC Airport Fire Department	FICA	409	16	2064	15,323	2,798	18.3%	191	15,514	Increased O/T
Increase (Decrease) in budgeted expenditures								1,191		

Lea County has an unbudgeted fund balance available to fund increase

19 Monument Fire Department

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Monument Fire Department	Communications	410	17	2007	3,000	2,226	74.2%	400	3,400	Larger Staff
Increase (Decrease) in budgeted expenditures								400		

Lea County has an unbudgeted fund balance available to fund increase

20 Detention Center

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Detention Center	Full-Time Positions	418	23	2002	5,504,035	3,484,185	63.3%	115,261	5,619,296	Salary Adjustment
Detention Center	Overtime	418	23	2005	950,000	815,368	85.8%	100,000	1,050,000	Increased O/T
Detention Center	PERA	418	23	2063	798,708	456,095	57.1%	17,433	816,141	Salary Adjustment
Detention Center	FICA	418	23	2064	498,324	325,204	65.3%	16,467	514,791	Salary Adjustment
Detention Center	Health Insurance	418	23	2065	1,415,286	862,178	60.9%	45,276	1,460,562	Salary Adjustment
Detention Center	Retiree Health Insurance	418	23	2200	150,500	85,920	57.1%	3,285	153,785	Salary Adjustment
Increase (Decrease) in budgeted expenditures								297,722		

Lea County has an unbudgeted fund balance available to fund increase

21 Lea Regional Airport

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea Regional Airport	Federal Grant - FAA Tower	454	18	2405	110,000	96,485	87.7%	24,000	134,000	Carry Over Billing
Increase (Decrease) in budgeted expenditures								24,000		

Lea County has an unbudgeted fund balance available to fund increase

22 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	264,957	181,063	68.3%	6,845	271,802	Salary Adjustment
Fairgrounds	PERA	460	32	2063	39,169	24,950	63.7%	1,035	40,204	Salary Adjustment
Fairgrounds	FICA	460	32	2064	21,654	14,599	67.4%	523	22,177	Salary Adjustment
Fairgrounds	Health Insurance	460	32	2065	68,857	42,895	62.3%	909	69,766	Salary Adjustment
Fairgrounds	Equipment - Maintenance	460	32	2075	6,000	5,205	86.8%	8,000	14,000	Increased Repairs
Fairgrounds	Contractual Services	460	32	2079	33,000	14,032	42.5%	10,000	43,000	Increased Services
Fairgrounds	Vehicle - Maintenance	460	32	2111	5,000	3,723	74.5%	2,500	7,500	Vehicle Repairs
Fairgrounds	Retiree Health Insurance	460	32	2200	7,380	4,704	63.7%	195	7,575	Salary Adjustment
Fairgrounds	Pickup(s)	460	32	4315	45,000	-	0.0%	50,000	95,000	Vehicle Purchase
Fairgrounds	Tractor	460	32	4389	50,000	44,506	89.0%	(50,000)	-	Reallocation
Increase (Decrease) in budgeted expenditures								30,007		

Cash Transfer from the General Fund will be required

23 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	36,971	25,150	68.0%	3,916	40,887	Unfreeze Positon
Fair & Rodeo	Overtime	461	33	2005	75,556	75,788	100.3%	1,000	76,556	Increased O/T
Fair & Rodeo	Education/Registration/Dues	461	33	2016	1,000	1,004	100.4%	100	1,100	Increased Training
Fair & Rodeo	Supplies	461	33	2020	20,000	20,073	100.4%	100	20,100	Increased Supplies
Fair & Rodeo	PERA	461	33	2063	5,466	3,484	63.7%	592	6,058	Unfreeze Positon
Fair & Rodeo	FICA	461	33	2064	8,884	2,026	22.8%	376	9,260	Unfreeze Positon
Fair & Rodeo	Health Insurance	461	33	2065	9,608	5,944	61.9%	127	9,735	Unfreeze Positon
Fair & Rodeo	Retiree Health Insurance	461	33	2200	1,030	655	63.6%	111	1,141	Unfreeze Positon
Fair & Rodeo	Rodeo Production	461	33	2503	438,659	437,171	99.7%	12,000	450,659	Increased Production
Fair & Rodeo	Bank Service Charges	461	33	2875	1,200	1,200	100.0%	4,000	5,200	Larger Staff
Increase (Decrease) in budgeted expenditures								22,322		

Cash Transfer from the General Fund will be required

24 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	6,202	4,192	67.6%	652	6,854	Salary Adjustment
Hispanic Heritage Night	PERA	462	34	2063	910	581	63.8%	99	1,009	Salary Adjustment
Hispanic Heritage Night	FICA	462	34	2064	1,194	338	28.3%	50	1,244	Salary Adjustment
Hispanic Heritage Night	Health Insurance	462	34	2065	1,601	990	61.8%	21	1,622	Salary Adjustment
Hispanic Heritage Night	Retiree Health Insurance	462	34	2200	172	109	63.4%	18	190	Salary Adjustment
Increase (Decrease) in budgeted expenditures								840		

Cash Transfer from the General Fund will be required

25 Event Center

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Event Center	Full-Time Positions	463	31	2002	186,979	138,989	74.3%	(8,379)	178,600	Salary Adjustment
Event Center	PERA	463	31	2063	27,010	18,699	69.2%	(1,267)	25,743	Salary Adjustment
Event Center	FICA	463	31	2064	15,490	11,247	72.6%	(641)	14,849	Salary Adjustment
Finance	Health Insurance	463	31	2065	35,034	31,258	89.2%	9,383	44,417	Open Position
Event Center	Retiree Health Insurance	463	31	2200	5,090	3,524	69.2%	(239)	4,851	Salary Adjustment
Event Center	Special Productions	463	31	2438	350,000	317,509	90.7%	305,000	655,000	Additional Events
Increase (Decrease) in budgeted expenditures								303,857		

Cash Transfer from the General Fund will be required

26 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	Full-Time Positions	608	41	2002	243,921	168,305	69.0%	1,006	244,927	Salary Adjustment
Lea County Drug Task Force	PERA	608	41	2063	10,489	5,634	53.7%	491	10,980	Salary Adjustment
Lea County Drug Task Force	FICA	608	41	2064	8,409	3,597	42.8%	77	8,486	Salary Adjustment
Lea County Drug Task Force	Health Insurance	608	41	2065	8,309	10,436	125.6%	8,000	16,309	Salary Adjustment
Lea County Drug Task Force	Retiree Health Insurance	608	41	2200	1,977	1,280	64.7%	93	2,070	Change in Coverage
Lea County Drug Task Force	Current Year HITDA Grant	608	41	2583	92,178	70,834	76.8%	1,150	93,328	Grant Funding
Increase (Decrease) in budgeted expenditures								10,817		

27 Region VI

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Region VI	Reg VI - Lincoln County	609	71	2292	172,415	102,674	59.6%	25,810	198,225	Grant Funding
Region VI	Reg VI - Pecos Valley	609	71	2294	421,614	203,626	48.3%	22,539	444,153	Grant Funding
Region VI	Reg VI - Admin	609	71	2295	101,315	43,660	43.1%	(1,968)	99,347	Grant Funding
Increase (Decrease) in budgeted expenditures								46,381		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
Region VI Drug Task Force	REG VI - Lincoln County	609	00	1192	196,015	87,505	44.6%	2,210	198,225	Grant Funding
Region VI Drug Task Force	REG VI - Pecos Valley	609	00	1194	444,153	177,793	40.0%	56,116	500,269	Grant Funding
Region VI Drug Task Force	REG VI - Admin	609	00	1195	101,282	37,962	37.5%	(1,335)	99,947	Grant Funding
Region VI Drug Task Force	Current Year HIDTA	609	00	1287	405,211	407,001	100.4%	1,790	407,001	Grant Funding
Increase (Decrease) in budgeted revenue								58,781		

28 LCDTF Forfeitures Fund

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LCDTF Forfeitures Fund	Forfeitures Expense	610	73	2499	20,000	22,066	110.3%	17,128	37,128	Increased Revenue
Increase (Decrease) in budgeted expenditures								17,128		

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
LCDTF Forfeitures Fund	Forfeitures Revenues	610	00	1920	-	17,128	0.0%	17,128	17,128	Increased Revenue
Increase (Decrease) in budgeted revenue								17,128		

Total proposed Special Revenue Fund Adjustments:	75,909
Less:	
Total Proposed Special Revenue Fund Expenditure Adjustments:	820,065
Net Effect on Budget Cash Position	(744,156)

29 LCCA

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LCCA	Full-Time Positions	808	78	2002	2,095,756	1,106,162	52.8%	9,257	2,105,013	Salary Adjustment
LCCA	Overtime	808	78	2005	400,000	418,197	104.5%	250,000	650,000	Increased O/T
LCCA	Office Supplies	808	78	2009	20,000	14,902	74.5%	5,000	25,000	Increased Supplies
LCCA	Travel and Per Diem	808	78	2010	5,000	408	8.2%	5,000	10,000	Increased Travel
LCCA	Education/Registration	808	78	2016	35,000	13,668	39.1%	5,000	40,000	Increased Training
LCCA	PERA	808	78	2063	309,978	142,802	46.1%	1,400	311,378	Salary Adjustment
LCCA	FICA	808	78	2064	192,455	116,544	60.6%	19,833	212,288	Salary Adjustment
LCCA	Insurance - Worker's Comp	808	78	2066	5,000	-	0.0%	14,250	19,250	Adjusted Insurance
LCCA	Property/Liability Insurance	808	78	2067	32,000	-	0.0%	75	32,075	Adjusted Insurance
LCCA	Contract - Other Services	808	78	2104	210,000	143,373	68.3%	120,000	330,000	Increased Services
LCCA	Retiree Health Insurance	808	78	2200	58,410	26,908	46.1%	264	58,674	Salary Adjustment
LCCA	Tower Leases	808	78	2902	54,000	50,119	92.8%	10,000	64,000	Increased Leases
Increase (Decrease) in budgeted expenditures								440,079		

Total Proposed Trust & Agency Revenue Fund Adjustments:	440,079
Less:	
Total Proposed Trust & Agency Revenue Fund Expenditure Adjustments:	440,079
Net Effect on Budget Cash Position	-

BUDGET ADJUSTMENT #5
March 31, 2022

SUMMARY OF ADJUSTMENTS

	Revenue	Expense	Net Effect	Transfers	Budget Adj #4	% Inc. (Dec). In Budgeted Exp
GENERAL FUND (unrestricted)	1,225,331	1,225,331	-	-	43,940,990	2.79%
ROAD FUND	-	349,518	(349,518)	-	18,507,086	1.89%
SPECIAL REV FUNDS (restricted)	75,909	820,065	(744,156)	-	62,735,136	1.31%
CAPITAL PROJECTS FUND	-	-	-	-	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	440,079	440,079	-	-	9,680,191	4.55%
Total	1,741,319	2,834,993	(1,093,674)	-	172,117,122	1.65%

Summary By Expenditure Type

	Revenue	Expense	Net Effect
Operations	1,301,240	2,394,914	(1,093,674)
Capital	-	-	-
Trust & Agency	440,079	440,079	-
	1,741,319	2,834,993	(1,093,674)

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

BUDGET ADJUSTMENT #5
March 31, 2022

BUDGETED CASH TRANSFERS

<u>TRANSFERS</u>	<u>CURRENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTED</u>	
462 - Hispanic Heritage Night	\$ 100,000.00	\$ 100,000.00	\$ 200,000.00	Fund expenditures
401 - General Fund	\$ (79,825,000.00)	\$ (100,000.00)	\$ (79,925,000.00)	Fund expenditures
811 - Solid Waste Sinking	\$ -	\$ 186,247.00	\$ 186,247.00	Adj to Post Closure Estimate
810 - Solid Waste Authority	\$ -	\$ (186,247.00)	\$ (186,247.00)	Adj to Post Closure Estimate