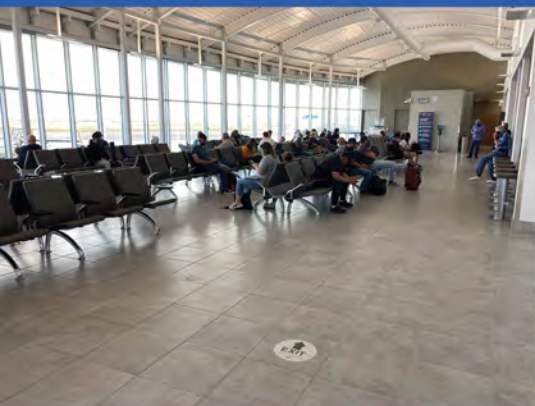




FISCAL YEAR

2022-2023

FINAL BUDGET



LEA COUNTY NEW MEXICO
On the Move



BOARD OF COUNTY COMMISSIONERS



Dean Jackson, Chair
District 1



Rebecca Long
District 2



Gary Eidson, Vice Chair
District 3



Jonathan Sena
District 4



Pat Sims
District 5

FY 2022-2023

LEA COUNTY MANAGEMENT



Michael Gallagher, ICMA - CM
County Manager



Corey Needham, P.E.
Assistant County Manager



Chip Low, CPA CGMA
Finance Director



Budget Book Navigation Guide

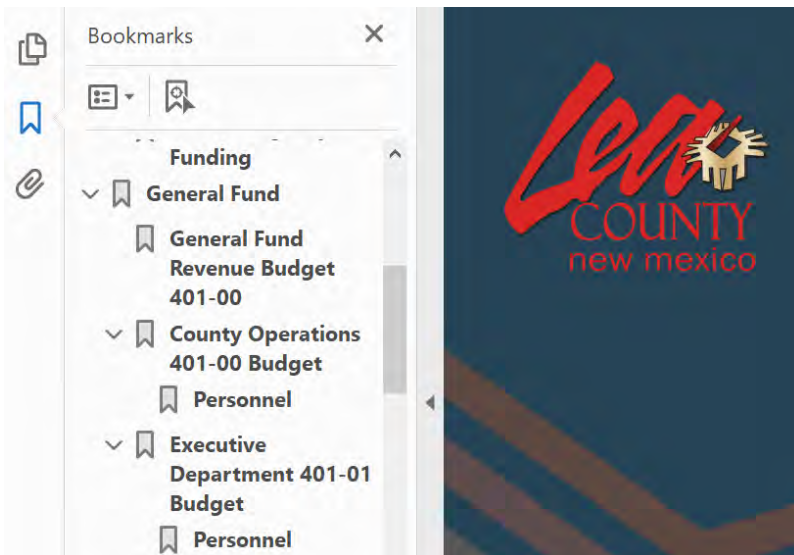
Bookmarks

Once you have downloaded the Budget Book PDF and open it in Adobe Reader, click on the bookmark icon on the top left to open the bookmarks panel



In the bookmarks panel, you will see a list of all the main sections of the Budget Book

You can expand the main sections to see subsections of the handbook by clicking on the arrow (or plus sign) to the left of the section title.



You can click on any section title within the bookmarks panel and the PDF will jump directly to that section of the handbook.

Hyperlinks

In addition to the bookmarks panel, hyperlinks are located throughout the document to help you navigate. Anytime the "arrow" cursor changes to a "hand" cursor in the document, you can click to be directed to another section of the Budget Book.

A few navigation hyperlinks you will want to note:

- All text in the Table of Contents is hyperlinked and will direct you to the specified section.
- The document title at the bottom of every page "Fiscal Year 2022-2023 Budget" will direct you back to the Table of Contents.
- Fund names located in the Executive Summary Section are hyperlinked to direct you to the breakout sections for each fund.

TABLE OF CONTENTS

Executive Summary	7
<i>Projected Changes in Fund Balance</i>	8
<i>Personnel Budget Summary</i>	10
<i>Capital Projects Summary</i>	11
<i>Outside Agency Funding</i>	15
General Fund	17
<i>General Fund Revenue Budget 401-00</i>	18
<i>County Operations 401-00</i>	20
<i>Executive 401-01</i>	22
<i>Information Technology 401-02</i>	24
<i>Facilities 401-03</i>	26
<i>County Clerk 401-04</i>	28
<i>County Assessor 401-06</i>	30
<i>County Treasurer 401-07</i>	32
<i>County Sheriff 401-08</i>	34
<i>County Probate Judge 401-09</i>	36
<i>Legal 401-24</i>	38
<i>Human Resources 401-25</i>	40
<i>Environmental Services 401-26</i>	42
<i>DWI Misdemeanor Compliance Program 401-56</i>	44
<i>Finance 401-75</i>	46
<i>Planning 401-76</i>	48
<i>Emergency Management 401-77</i>	50
County Departments	52
<i>County Assessor's Property Valuation Fund 499-46</i>	53
<i>County Clerk Recording and Filing Fund 405-54</i>	57
<i>Indigent GRT Fund 406-13</i>	59
<i>Public Works Department</i>	61
<i>Road 402-10</i>	62
<i>Farm and Range 403-11</i>	67
<i>Paving District 416-19</i>	69
<i>Lea Regional Airport 454 -18</i>	72
<i>Lovington Zip Franklin Airport 455-18</i>	77
<i>Jal Airport 456-18</i>	82
<i>Facilities</i>	87
<i>Community Centers 404-12</i>	107
<i>Lea County Capital Projects 430-00 to 81</i>	110
<i>Lea County Event Facilities</i>	88
<i>Event Center 463-31</i>	89
<i>Fairgrounds 460-32</i>	95
<i>Fair and Rodeo 461-33</i>	100
<i>Hispanic Heritage Night 462-34</i>	104
<i>Lea County Probation</i>	113

TABLE OF CONTENTS

<i>Misdemeanor Compliance 439-81</i>	114
<i>LDWI Distribution 412-43</i>	118
<i>DWI Program Local Revenue 435-56</i>	121
<i>LDWI Grant 436-65</i>	125
<i>CDWI Grant 437-66</i>	128
<i>Lea County Detention</i>	130
<i>Correction Fees 415-45</i>	131
<i>Detention Center 418-23</i>	133
<i>Emergency Management/Environmental Services</i>	138
<i>Environmental GRT 411-27</i>	139
<i>Tire Recycling 426-26</i>	142
<i>Lea County Emergency Management</i>	144
<i>Maljamar Fire Dept. 407-14</i>	145
<i>Knowles Fire Dept. 408-15</i>	147
<i>Lea Regional Airport Fire Dept. 409-16</i>	149
<i>Monument Fire Dept. 410-17</i>	152
<i>Knowles EMS 604 -47</i>	154
<i>Maljamar EMS 613-48</i>	156
<i>Lea County Fire Marshal 618-79</i>	158
<i>Fire Excise Tax 619-59</i>	161
<i>Monument EMS 621-61</i>	163
<i>EMPG Reimbursement 424-77</i>	165
<i>Federal and State Grants</i>	167
<i>Federal and State Grant 431-51</i>	168
<i>American Rescue Plan Act (State & Local Recovery Fund) 600-00</i>	169
<i>Lea County Law Enforcement</i>	170
<i>Law Enforcement Protection Grant 605-39</i>	171
<i>Jag Grant 607-67</i>	173
<i>HIDTA Region VI Drug Task Force 609-71</i>	175
<i>Lea County Drug Task Force 608-41</i>	177
<i>LCDTF Forfeitures Fund 610-73</i>	180
<i>Additional Funds</i>	182
Debt Service Funds	183
<i>Debt Service Fund 658-58</i>	184
Enterprise Funds	185
<i>Water Service Fund 675-85</i>	186
Trust and Agency Funds	189
<i>Trust and Agency 800-70</i>	190
<i>Lea County Communications Authority 808-78</i>	192
<i>Eddy Lea Energy Alliance 809-83</i>	197
<i>Lea County Solid Waste Authority 810-20</i>	199
<i>Lea County Solid Waste Authority Sinking Fund 811-00</i>	204
<i>Lea County Water Users Association 635-35</i>	206

LEA COUNTY EXECUTIVE SUMMARY



Back Row:

Pat Sims - District 5

Gary Eidson - District 3

Dean Jackson - District 1

Front Row:

Rebecca Long - District 2

Jonathan Sena - District 4



Lea County Projected Changes in Fund Balances FY 22/23

	Beginning Cash 7/01/2022	Estimated Revenue	Operating Expenditures	Capital Outlay	Transfers In (Out)	Projected Cash 6/30/2023
General Fund						
401 - General fund	\$109,357,804	\$ 87,885,391	\$ 50,887,337	\$ —	\$ (46,489,599)	\$ 99,866,259
General Fund Total	109,357,804	87,885,391	50,887,337	—	(46,489,599)	99,866,259
Special Revenue Funds						
402 - Road	24,036,240	1,931,070	9,412,327	21,976,953	8,386,422	2,964,452
403 - Farm & Range	39,795	20,000	125,000	—	105,000	39,795
404 - Community Centers	189,036	—	76,670	100,000	76,670	89,036
405 - Clerk's Recording & Filing	366,399	100,000	148,368	—	—	318,031
406 - Indigent GRT	8,032,872	5,090,572	13,955,000	—	6,869,725	6,038,169
407 - Maljamar Fire Department	261,158	75,062	116,450	—	—	219,770
408 - Knowles Fire Department	197,732	79,232	118,350	—	—	158,614
409 - Airport Fire Department	224,475	—	408,082	—	408,082	224,475
410 - Monument Fire Department	113,080	83,401	115,350	—	—	81,131
412 - LDWI Distribution	109,475	526,306	516,201	—	—	119,580
416 - Paving Districts	2,538	—	—	—	—	2,538
418 - Detention Center	13,010,049	2,933,712	14,935,914	13,180,000	13,002,203	830,050
421 - Revolving Loan Fund	101,105	—	—	—	—	101,105
424 - EMPG Reimbursement	16,562	50,731	—	—	—	67,293
430 - Capital Projects	110,308,399	4,063,000	—	49,476,247	11,401,544	76,296,696
431 - Federal and State Grants	406,789	282,500	305,403	—	—	383,886
433 - Jal CDBG Wastewater	21,882	—	—	—	—	21,882
435 - DWI Program Local Revenue	83,690	85,000	198,639	—	113,639	83,690
436 - LDWI Grant	127,420	355,000	354,650	—	—	127,770
437 - CDWI Grant	35,765	5,750	5,754	—	—	35,761
439 - Misdemeanor Compliance	106,963	32,500	35,000	40,000	2,500	66,963
454 - Lea Regional Airport	9,176,666	6,178,700	1,090,963	13,227,350	—	1,037,053
455 - Lovington Airport	1,088,245	430,833	158,229	1,281,667	123,229	202,411
456 - Jal Airport	998,035	400,834	145,931	1,112,000	93,430	234,368
460 - Fairgrounds	3,255,389	104,000	1,106,851	2,822,000	997,852	428,390
461 - Fair and Rodeo	354,253	1,085,000	2,057,029	—	972,029	354,253
462 - Hispanic Heritage Night	98,011	115,000	233,114	—	118,114	98,011
463 - Event Center	11,158,386	228,700	4,047,861	11,110,000	3,819,160	48,385
499 - Property Valuation Fund	1,495,102	626,827	860,099	30,000	—	1,231,830
600 - State & Local Recovery Funds	6,841,291	6,902,257	—	13,743,548	—	—
604 - EMS Knowles	26,938	5,000	10,000	—	—	21,938
605 - Law Enforcement Protection Grant	—	124,000	124,000	—	—	—
607 - JAG Grant	12,540	8,014	8,014	—	—	12,540
608 - Lea County Drug Task Force	157,414	472,001	472,001	—	—	157,414
609 - Region VI Drug Task Force	119,653	1,038,828	1,038,828	—	—	119,653
610 - LCDTF Forfeitures Fund	17,729	30	17,727	—	—	32
613 - EMS Maljamar	6,994	—	5,000	—	—	1,994
618 - County Fire Marshal	109,547	79,232	85,422	—	—	103,357
621 - EMS Monument	1,017	5,000	5,000	—	—	1,017
Special Revenue Funds Total	192,708,634	33,518,092	52,293,227	128,099,765	46,489,599	92,323,333

Lea County Projected Changes in Fund Balances FY 22/23

	Beginning Cash 7/01/2022	Estimated Revenue	Operating Expenditures	Capital Outlay	Transfers In (Out)	Projected Cash 6/30/2023
Enterprise Fund						
675 - Water Service Fund	340,536	—	—	148,434	—	192,102
Enterprise Fund Total	340,536	—	—	148,434	—	192,102
Trust & Agency Funds						
635 - Water Users Association	20,667	—	1,350	—	—	19,317
800 - Trust & Agency	87,180	1,160,000	1,160,000	—	—	87,180
808 - Lea Co Communications Authority	1,491,500	6,752,461	6,462,460	290,000	—	1,491,501
810 - Solid Waste Authority	14,078,569	2,975,100	2,181,002	3,100,000	—	11,772,667
811 - Solid Waste Sinking	2,812,476	3,000	—	—	—	2,815,476
Trust & Agency Funds Total	18,490,391	10,890,561	9,804,812	3,390,000	—	16,186,140
Total All Funds	\$320,897,365	\$132,294,044	\$ 112,985,376	\$131,638,199	\$ —	\$208,567,834

The following funds are no longer active and have been removed from the budget report. Historical information can still be accessed in the fund budget breakout sections. If no information has been reported since FY 2021, the fund was removed.

411 - Environmental Gross Receipts Tax - Legislation enacted in 2020 by the New Mexico Legislature converted the Environmental Gross Receipts Tax to a County Local Option Tax and removed the restrictions. Lea County elected to transfer the fund balance to the General Fund and budget expenditures for Environmental Services in Department 26 of the General Fund. The associated Gross Receipt Tax revenue has been designated as General Fund revenue.

415 - Correction Fees - The revenue associated with the Correction Fees Fund is an allocation from the state that is restricted to expenditures to maintain the County Detention Center. Beginning in FY 21, the County elected to record the revenues in the Detention Center Fund - 418 in order to better utilize the revenue.

426 - Tire Recycling - \$1800 cash balance was transferred to the General Fund.

658 - Debt Service - Lea County retired the outstanding revenue bond debt in December 2019. The County has no plans to issue debt in the near term. The revenue used to fund the annual debt payments was a dedicated 1/8th County Wide Gross Receipts Tax increment. That revenue is now budgeted and accounted for in the General Fund.

619 - Fire Excise Tax - \$75,283 cash balance was transferred to the General Fund.

809 - Eddy-Lea Energy Alliance - Lea County was the designated fiscal agent for the Alliance until December 31, 2020. The City of Carlsbad, New Mexico is now the acting fiscal agent. The cash fund balance of \$52,382.73 was transferred to the City of Carlsbad in January 2021.

Lea County Personnel Budget Summary FY 22/23

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
General Fund							
401-00 County Operations	5.00	151,004	11,552	28,181	109,858	—	300,595
401-01 Executive	7.00	1,360,182	74,237	137,917	155,356	22,219	1,749,910
401-02 Information Technology	6.00	451,752	34,547	80,032	74,449	12,222	653,002
401-03 Facilities Department	20.00	1,014,323	77,588	178,980	379,509	27,333	1,677,733
401-04 County Clerk	11.00	654,484	50,040	98,951	154,583	12,953	971,011
401-06 County Assessor	11.20	621,211	47,515	110,845	188,390	14,769	982,730
401-07 County Treasurer	6.00	346,163	26,473	60,653	102,972	7,104	543,365
401-08 County Sheriff	89.00	7,471,387	585,516	2,208,696	1,645,106	234,098	12,144,802
401-09 County Probate Judge	1.00	26,532	2,026	—	18,416	—	46,974
401-24 Legal	1.00	431,891	23,590	36,952	18,416	5,643	516,492
401-25 Human Resources	4.00	325,032	24,842	58,673	97,368	8,960	514,876
401-26 Environmental Services	15.95	886,520	67,819	154,544	265,306	23,601	1,397,789
401-56 DWI Program	7.00	632,512	48,387	113,698	158,542	17,363	970,502
401-75 Finance	9.00	653,045	49,935	113,775	138,206	17,375	972,336
401-76 Planning	1.50	118,036	9,030	21,170	30,587	3,233	182,056
401-77 Emergency Management	2.45	199,060	15,228	32,656	37,975	4,987	289,905
General Fund Total	197.10	\$ 15,343,133	\$ 1,148,325	\$ 3,435,723	\$ 3,575,039	\$ 411,859	\$ 23,914,079
Special Revenue Funds							
402-10 Road Department	43.50	2,764,360	211,450	493,730	787,063	75,399	4,332,001
409-16 Airport Fire & Rescue	2.00	236,188	18,068	19,642	48,684	3,000	325,582
412-43 DWI - State	6.00	320,357	24,507	68,290	93,505	9,542	516,202
418-23 Detention Center	89.00	7,360,609	558,587	1,159,536	1,625,804	175,429	10,879,966
435-56 DWI Program	1.31	99,121	7,583	12,620	31,888	1,927	153,138
436-65 LDWI Grant	3.69	229,861	17,584	42,898	57,756	6,551	354,650
454-18 Lea Regional Airport	2.00	95,457	7,302	15,706	44,050	2,398	164,913
455-18 Zip Franklin Airport	1.00	47,169	3,608	7,853	22,025	1,199	81,854
456-18 Jal Airport	1.00	48,169	3,685	7,853	22,025	1,199	82,930
460-32 Fairgrounds	3.87	279,295	21,366	46,521	75,765	7,104	430,052
461-33 Fair & Rodeo	0.53	123,062	9,414	6,249	10,572	954	150,251
462-34 Hispanic Heritage Night	0.10	17,260	1,320	1,325	1,762	202	21,869
463-31 Event Center	4.50	263,458	20,155	41,024	75,409	6,265	406,310
499-46 Assessor's Valuation	1.80	154,054	11,785	20,085	27,608	3,067	216,598
608-41 LC Drug Task Force	3.00	250,716	5,213	12,717	15,073	1,942	285,661
Special Revenue Funds Total	163.30	12,289,135	921,629	1,956,047	2,938,988	296,179	18,401,978
Trust & Agency							
808-78 Lea County Communications Authority	40.00	2,912,171	204,323	470,006	544,927	64,899	4,196,326
810-20 Solid Waste Authority	1.60	107,296	8,208	18,904	22,322	2,887	159,617
Trust & Agency Total	41.60	3,019,467	212,531	488,910	567,249	67,786	4,355,943
Grand Total	402.00	\$ 30,651,735	\$ 2,282,484	\$ 5,880,680	\$ 7,081,276	\$ 775,824	\$ 46,672,000

LEA COUNTY NEW MEXICO

Capital Outlays FY 23

402-10 Road Department

4251 - Road Construction - New Chip Seal	\$ 18,535,000
4315 - Pickup (s)	196,000
4412 - Loader	450,000
4558 - Broom(s)	82,000
4599 - Chip Spreader	440,000
4616 - Video Messaging System	20,000
4624 - Road Facility Remodel	75,000
4657 - Tire Roller, Pnuematic	135,000
4701 - FY 23 School Bus County Grant	90,000
4702 - FY 23 School Bus State Grant	250,000
4703 - FY 23 Co-op County Grant	35,000
4704 - FY 23 Co-op State Grant	125,000
4705 - FY 23 CAP County Grant	85,000
4706 - FY 23 CAP State Grant	473,953
4750 - Rock Spreader	245,000
4764 - FY 22 CAP County Grant	75,000
4765 - FY 22 CAP State Grant	225,000
4766 - FY 22 Co-op County Grant	35,000
4767 - FY 22 Co-op State Grant	110,000
4768 - FY 22 School Bus County Grant	65,000
4769 - FY 22 School Bus State Grant	190,000
4779 - Salt Spreader	40,000
	21,976,953

404-12 Community Recreation

4104 - Improvements	100,000
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418-23 Detention Facility

4238 - Kitchen Equipment	50,000
4324 - Copier	10,000
4362 - Camera(s)	20,000
4382 - Vehicles	60,000
4440 - Equipment	1,000,000
4605 - Radio Equipment & Upgrades	15,000
4749 - Washers	25,000
4757 - Detention Center Upgrades	12,000,000
	13,180,000

430-County Operations

4110 - Judicial Complex - Sheriff	Sheriff	100,000
4123 - County Fire Department Improvements	EMS	7,000,000
4139 - General Services Building	Commission	500,000
4250 - Water Rights	Commission	300,000

LEA COUNTY NEW MEXICO

Capital Outlays FY 23

430-County Operations Cont'd

4315 - Pickup(s)	Environmental	350,000
4328 - Remodel Courthouse	Commission	30,000,000
4331 - Server Upgrade	Info Tech	200,000
4331 - Server Upgrade	Sheriff	31,000
4367 - Equipment	Info Tech	600,000
4367 - Equipment	Facilities	100,000
4367 - Equipment	Environmental	370,000
4367 - Equipment	EMS	550,000
4382 - Vehicle	Facilities	175,000
4382 - Vehicle	Sheriff	1,647,012
4382 - Vehicle	County Clerk	60,000
4382 - Vehicle	Info Tech	50,000
4382 - Vehicle(s)	DWI/Probation	150,000
4438 - Fire Trucks	EMS	300,000
4440 - Equipment	Sheriff	123,235
4442 - Sheriff's Office	Commission	200,000
4641 - Computer Equipment	Environmental	40,000
4461 - Storage Building	Commission	30,000
4499 - Fire Department Water Systems	EMS	500,000
4589 - Convenience Center	Environmental	3,000,000
4734 - Lea County Annex Remodel	Commission	500,000
4776 - Accounting/Financial System	Commission	100,000
4778 - Building Improvements	Commission	2,500,000
		49,476,247

439-81 DWI/Misdemeanor Compliance

4367 - Equipment		
		40,000

454-18 Lea Regional Airport

4104 - Capital Improvements		210,000
4125 - Facility Improvements		3,200,000
4209 - Terminal Reconstruction-Hobbs		500,000
4287 - Safety Area Imp - Design & Environmental		10,000
4288 - Safety Area Imp		400,000
4294 - Property Part 139 Hobbs Airport		200,000
4438 - Fire Truck		1,100,000
4461 - Storage Building		50,000
4592 - Firefighting Training Facility		70,000
4594 - Terminal Security		7,500
4707 - ARFF Building Exhaust System		76,000
4708 - Parking Lot		250,000
4713 - Rotary Mower		58,850

LEA COUNTY NEW MEXICO

Capital Outlays FY 23

454 - Lea Regional Airport cont'd

4714 - Security Improvements	15,000
4743 - Hobbs RW 3/21 Extensions	6,600,000
4745 - Hobbs STARS LITE Design	30,000
4755 - Hangar Improvements (Pending Navy)	115,000
4760 - ASP Grant Airline Equipment	185,000
4761 - Crack & Seal Coat Taxiway	150,000
	13,227,350

455-18 Lovington Zip Franklin Airport

4104 - Capital Improvements	110,000
4292 - Property Part 139 Lovington Airport	50,000
4440 - Equipment - Capital	100,000
4493 - Electrical Vault & Generator	200,000
4495 - PAPI System Installation	166,667
4542 - Lighting Upgrade	500,000
4713 - Rotary Mower	90,000
4714 - Security Improvements	15,000
4736 - Improvements - Lovington Airport	50,000
	1,281,667

456-18 Jal Airport

4104 - Capital Improvements	110,000
4373 - Taxiway Rehab	460,000
4547 - Pavement Rehabilitation	450,000
4712 - Zero Turn Mower	27,000
4714 - Security Improvements	15,000
4737 - Improvements - Jal Airport	50,000
	1,112,000

460-32 Lea County Fairgrounds

4125 - Facility Improvements	202,000
4230 - Horse Barn & Stalls	1,200,000
4362 - Cameras	20,000
4382 - Vehicle	60,000
4532 - Zia Building Remodel	25,000
4544 - Outdoor PA System	300,000
4586 - Fairgrounds Improvements	1,000,000
4595 - Fence	15,000
	2,822,000

463-31 Lea County Event Center

4367 - Equipment	500,000
4382 - Vehicle	40,000
4778 - Building Improvements	10,570,000
	11,110,000

LEA COUNTY NEW MEXICO

Capital Outlays FY 23

499-46 Assessor Property Valuation Fund

4324 - Copier		30,000
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600-American Rescue Plan Act (State & Local Recovery Fund)

4104 - Teague Switch Road	Commission	5,554,647
4757 - Facility Renovations	Detention	8,188,901
		13,743,548

675-85 Water Service Fund

4499 - Water/Sewer System		148,434
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808-78 Lea County Communications Authority

4331 - Server Upgrade		85,000
4367 - Equipment		95,000
4641 - Computer Equipment		100,000
4714 - Security Improvements		10,000
		290,000

810-20 Lea County Solid Waste Authority

4314 - Landfill Cell Construction		2,100,000
4642 - Landfill Improvements		1,000,000
		3,100,000

Total Capital Projects

		\$ 131,638,199
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Lea County Outside Agency Funding FY 22/23

	FY 22 Approved	FY 23 Approved
Economic Development		
401-002048		
Airline Support	\$ 1,150,000	\$ 2,350,000
EDC of Lea County	393,000	608,000
Economic Development	—	100,000
Eddy - Lea Energy Alliance	—	25,000
Lovington Main Street	77,000	125,000
Lovington EDC	65,000	65,000
	1,685,000	3,273,000
Community Development		
401-002157		
CASA of Lea County	50,000	50,000
Legacy Pregnancy Center	25,000	30,000
Meals to You (through Nor-Lea Hospital)	26,000	26,000
Option, Inc.	75,000	100,000
Salvation Army	25,000	25,000
WHI Hobbs	25,000	30,000
The Phoenix House	55,000	60,000
Lea County Child Advocacy Center	60,000	60,000
	341,000	381,000
Agricultural Agent		
401-002061		
NMSU Agricultural & Home Extension	108,242	108,000
	108,242	108,000
Farm & Range		
403-112091		
Soil & Water Conservation	65,000	65,000
403-112092		
USDA	56,160	60,000
Prior Year Commitments	—	—
	121,160	125,000
Local Government Support		
401-002179		
Prior Year Commitments and Carryover		
Capital Improvements - District 2		
City of Lovington	—	200,000
Capital Improvements - District 4		
City of Hobbs	—	110,000
Capital Improvements - District 5		
City of Jal	—	200,000

Lea County Outside Agency Funding FY 22/23

	FY 22 Approved	FY 23 Approved
Current Year		
Capital Improvements - District 1	200,000	500,000
Capital Improvements - District 2	200,000	500,000
Capital Improvements - District 3	200,000	500,000
Capital Improvements - District 4	200,000	500,000
Capital Improvements - District 5	200,000	500,000
	1,000,000	3,010,000
Indigent Mental Health		
406-132110		
Community Drug Coalition	50,000	25,000
Faith in Action	12,000	15,000
Guidance Center	24,000	—
Hearts Desire	—	100,000
My Power	50,000	50,000
Opportunity House	48,000	60,000
Palmer Drug Abuse	75,000	100,000
	259,000	350,000
Waste Hauling Contribution		
401-262153		
City of Eunice	—	72,000
City of Jal	—	72,000
Town of Tatum	—	72,000
	—	216,000
Joint Services (Fire, Ambulance, etc.)		
401-002047		
City of Eunice	—	125,000
City of Hobbs	—	625,000
City of Jal	—	112,500
City of Lovington	—	300,000
Town of Tatum	—	87,500
	—	1,250,000
	\$ 3,514,402	\$ 8,713,000

LEA COUNTY GENERAL FUND



General Fund Revenue and Expenditure Budget Summary

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
401-00 County Operations					
Revenue					
Oil & Gas Taxes					
1030 - Oil & Gas Production	\$ 47,015,287	\$ 126,523,478	\$ 126,523,478	\$ 36,015,408	(71.5)%
1040 - Oil & Gas Equipment	10,409,607	8,297,072	8,297,073	6,381,338	(23.1)%
Oil & Gas Taxes Total	<u>57,424,894</u>	<u>134,820,550</u>	<u>134,820,551</u>	<u>42,396,746</u>	<u>(68.6)%</u>
Property Taxes					
1010 - Current Taxes	25,286,518	27,571,799	27,571,799	31,623,202	14.7 %
1020 - Delinquent Taxes	1,400,087	3,790,569	3,790,569	500,000	(86.8)%
Property Taxes Total	<u>26,686,605</u>	<u>31,362,368</u>	<u>31,362,368</u>	<u>32,123,202</u>	<u>2.4 %</u>
Gross Receipt Taxes					
1799 - Compensating Tax	—	1,156,589	1,156,589	300,000	(74.1)%
1800 - Gross Receipt Taxes	8,709,352	17,707,454	17,707,454	8,777,271	(50.4)%
	<u>8,709,352</u>	<u>18,864,043</u>	<u>18,864,043</u>	<u>9,077,271</u>	<u>(51.9)%</u>
Payment in Lieu of Taxes					
1080 - Fed Payment In Lieu Of Taxes	1,203,243	1,100,000	1,232,352	1,100,000	— %
1081 - Local Payment In Lieu Of Taxes	1,820,822	1,800,000	1,805,484	1,800,000	— %
Payment in Lieu of Taxes Total	<u>3,024,065</u>	<u>2,900,000</u>	<u>3,037,836</u>	<u>2,900,000</u>	<u>— %</u>
Charges for Services					
1210 - County Clerk Fees	548,370	199,500	442,982	400,000	100.5 %
1220 - Probate Clerk Fees	7,860	1,400	8,040	1,400	— %
1450 - Xerox, Maps, Voters List	3,755	2,800	2,911	2,800	— %
Charges for Services Total	<u>559,985</u>	<u>203,700</u>	<u>453,933</u>	<u>404,200</u>	<u>98.4 %</u>
Intergovernmental					
1215 - HB 6 Distribution	518,651	—	134,118	—	— %
1456 - DOJ Grant (Sheriff)	—	147,928	—	—	(100.0)%
1458 - NM Legislative Grant	64,966	—	—	—	— %
1495 - Safer NM Fed Grant	28,434	13,495	25,607	12,000	(11.1)%
1604 - Federal Grant Revenue	—	—	147,441	—	— %
Intergovernmental Total	<u>612,051</u>	<u>161,423</u>	<u>307,166</u>	<u>12,000</u>	<u>(92.6)%</u>
Miscellaneous					
1050 - Interest	348,267	5,981,132	5,977,791	140,000	(97.7)%
1062 - Administrative Fee - LCSWA	128,734	71,077	108,351	118,000	66.0 %
1180 - Interest On Investments	175,618	121,111	338,556	60,000	(50.5)%
1181 - Interest-County Clerk	61	35	48	35	— %
1212 - Book Store Permit	500	350	—	250	(28.6)%
1230 - Civil Fees	29,591	15,379	32,693	20,000	30.0 %
1250 - Sub-Division Fees	5,695	56,084	4,925	5,000	(91.1)%
1260 - Refunds	85,779	47,429	290,054	100,000	110.8 %
1262 - Vol, Firefighter Reimbursement	—	—	12,189	—	— %
1265 - Franchise Fees	35,150	20,446	34,892	20,000	(2.2)%

General Fund Revenue and Expenditure Budget Summary

	FY 21 Actual	FY 22 Adjusted	FY 22 Actual	FY 23 Budget	% Change
1268 - Road Crossing Permit	130,327	48,420	76,699	50,000	3.3 %
1270 - Insurance Recovery	112,675	2,800	530,418	10,000	257.1 %
1340 - Sale Of County Property	355,714	105,000	450,000	105,000	— %
1341 - Civil Penalties	212,886	74,529	148,408	70,000	(6.1)%
1381 - Miscellaneous	228,890	107,983	299,215	108,000	— %
1530 - General Motor Vehicle	296,901	165,687	265,038	165,687	— %
Miscellaneous Total	<u>2,146,788</u>	<u>6,817,462</u>	<u>8,569,277</u>	<u>971,972</u>	<u>(85.7)%</u>
Total Revenue	<u>99,163,740</u>	<u>195,129,546</u>	<u>197,415,174</u>	<u>87,885,391</u>	<u>(55.0)%</u>
Expenditures					
401-00 County Operations	7,350,947	14,498,899	11,797,588	16,721,216	15.3 %
401-01 County Executive	773,615	1,577,020	921,179	2,139,911	35.7 %
401-02 Information Technology Department	933,636	1,199,102	1,037,153	1,228,544	2.5 %
401-03 Facilities Department	1,483,937	2,960,662	2,136,978	4,037,189	36.4 %
401-04 Clerk's Recording & Filing	857,569	1,085,036	956,954	1,118,231	3.1 %
401-06 County Assessor	797,824	942,339	865,072	1,003,230	6.5 %
401-07 County Treasurer	466,843	528,638	495,548	590,865	11.8 %
401-08 County Sheriff	11,292,270	13,501,370	12,196,946	13,943,462	3.3 %
401-09 Probate Judge	46,247	50,074	46,055	50,074	— %
401-24 Legal Department	437,950	1,108,746	506,690	1,437,650	29.7 %
401-25 Human Resources	450,561	669,001	535,462	814,875	21.8 %
401-26 Environmental Services	2,078,491	3,224,537	2,467,365	4,095,790	27.0 %
401-56 DWI Program	108,077	572,003	326,355	1,219,502	113.2 %
401-75 Finance Department	851,117	1,239,428	1,057,041	1,292,836	4.3 %
401-76 Planning Department	91,389	157,776	97,500	236,556	49.9 %
401-77 Emergency Management	246,167	645,829	378,331	957,406	48.2 %
Total Expenditures	<u>28,266,640</u>	<u>43,960,460</u>	<u>35,822,217</u>	<u>50,887,337</u>	<u>15.8 %</u>
Net Change from Operations	<u>70,897,100</u>	<u>151,169,086</u>	<u>161,592,957</u>	<u>36,998,054</u>	<u>(75.5)%</u>
Cash Fund Balance Beginning of Year	103,498,130	150,145,847	150,145,847	109,357,804	(27.2)%
Cash Transfer to/from the General Fund	<u>(24,249,383)</u>	<u>(202,381,027)</u>	<u>(202,381,027)</u>	<u>(46,489,599)</u>	<u>(77.0)%</u>
Cash Fund Balance End of Year	<u>\$ 150,145,847</u>	<u>\$ 98,933,906</u>	<u>\$ 109,357,777</u>	<u>\$ 99,866,259</u>	<u>0.9 %</u>

401-00 County Operations

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	\$ 145,045	\$ 151,582	\$ 151,318	\$ 151,004	(0.4)%
2063 - PERA	19,957	22,885	22,837	28,181	23.1 %
2064 - FICA	10,646	11,550	11,284	11,552	— %
2065 - Health Insurance	85,129	100,852	96,094	109,858	8.9 %
Total Salaries & Benefits	<u>260,777</u>	<u>286,869</u>	<u>281,533</u>	<u>300,595</u>	<u>4.8 %</u>
Operating Costs					
2008 - Printing & Publishing	25,019	20,000	17,584	50,000	150.0 %
2010 - Travel/Per Diem	105	15,000	10,846	15,000	— %
2016 - Education/Registration/Dues	945	12,500	9,450	15,000	20.0 %
2021 - Advisory Boards Per Diem	6,930	15,000	8,085	15,000	— %
2041 - Environmental Operations	9,249	37,000	12,330	37,000	— %
2047 - Contractual - Governmental Unit	—	—	—	1,250,000	— %
2048 - Economic Development	1,646,682	2,608,000	2,464,614	3,273,000	25.5 %
2056 - Economic Development Travel	—	8,000	1,014	8,000	— %
2060 - Water Resource Development	1,165	100,000	—	100,000	— %
2061 - Contractual - Agriculture Agent	103,912	108,242	81,182	108,000	(0.2)%
2062 - Audit	59,763	59,763	59,763	59,763	— %
2066 - Insurance - Worker's Comp	258,709	256,000	220,973	381,600	49.1 %
2067 - Property/Liability Insurance	1,006,687	2,300,000	2,186,664	2,430,000	5.7 %
2069 - Membership Dues	42,420	50,000	47,485	75,000	50.0 %
2112 - Rental Of Land	8,994	25,000	18,089	25,000	— %
2126 - State Unemployment Tax	237	20,600	13,303	20,600	— %
2130 - Computers And Peripherals	—	5,000	5,000	40,000	700.0 %
2157 - Agency Support	186,762	281,000	273,188	381,000	35.6 %
2179 - Local Government Support	1,863,000	1,000,000	437,989	3,010,000	201.0 %
2207 - Administrative Fee	232,366	650,000	563,054	630,000	(3.1)%
2237 - 2020 Census	73,450	—	—	—	— %
2430 - Emergency Communications Center	1,430,234	3,825,925	2,908,698	4,446,658	16.2 %
2441 - Service Award	724	2,000	1,932	50,000	2,400.0 %
2442 - DA Office Rent	35,000	63,000	42,000	—	(100.0)%
2885 - Settlements	—	2,000,000	2,000,000	—	(100.0)%
2909 - Judicial Complex Operations	97,817	750,000	132,812	—	(100.0)%
Total Operating Costs	<u>7,090,170</u>	<u>14,212,030</u>	<u>11,516,055</u>	<u>16,420,621</u>	<u>15.5 %</u>
Total Expenditures	<u>\$ 7,350,947</u>	<u>\$ 14,498,899</u>	<u>\$ 11,797,588</u>	<u>\$ 16,721,216</u>	<u>15.3 %</u>

401-00 Lea County Operations

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-00 County Operations							
Elected Official(s)							
Commissioner	<u>5.00</u>	<u>\$ 151,004</u>	<u>\$ 11,552</u>	<u>\$ 28,179</u>	<u>\$ 109,858</u>	<u>\$ —</u>	<u>\$ 300,593</u>
Elected Official(s) Total	<u>5.00</u>	<u>151,004</u>	<u>11,552</u>	<u>28,179</u>	<u>109,858</u>	<u>—</u>	<u>300,593</u>
 County Operations Total	 <u>5.00</u>	 <u>\$ 151,004</u>	 <u>\$ 11,552</u>	 <u>\$ 28,179</u>	 <u>\$ 109,858</u>	 <u>\$ —</u>	 <u>\$ 300,593</u>

401-01 Executive

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 510,430	\$ 618,147	\$ 602,060	\$ 787,287	27.4 %
2005 - Overtime	10,000	17,000	14,817	14,000	(17.6)%
2063 - PERA	51,188	63,747	60,616	111,902	75.5 %
2064 - FICA	27,761	61,528	35,532	74,237	20.7 %
2065 - Health Insurance	81,534	106,944	88,228	155,356	45.3 %
2103 - Contract Severance	—	389,609	—	389,609	— %
2109 - SEC 125 Flex Spending	—	155	135	155	— %
2170 - Alternative Retirement Contribution	23,715	26,015	24,338	26,015	— %
2185 - Vehicle Allowance	20,973	21,000	21,000	21,000	— %
2200 - Retiree Health Care	9,645	17,056	11,422	22,219	30.3 %
2208 - Vacation	17,494	148,131	29,837	148,131	— %
Total Salaries & Benefits	<u>752,740</u>	<u>1,469,332</u>	<u>887,985</u>	<u>1,749,911</u>	<u>19.1 %</u>
Operating Costs					
2008 - Printing & Publishing	4,822	11,300	10,185	50,000	342.5 %
2009 - Office Supplies	10,599	12,388	9,891	20,000	61.4 %
2010 - Travel/Per Diem	—	12,000	4,345	25,000	108.3 %
2011 - Vehicle - Gas & Oil	97	4,000	958	10,000	150.0 %
2016 - Education/Registration/Dues	1,775	7,000	3,100	25,000	257.1 %
2111 - Vehicle - Maintenance	16	1,000	57	10,000	900.0 %
2130 - Computers And Peripherals	3,000	3,000	2,999	50,000	1,566.7 %
2152 - Contract Labor/Professional Services	566	42,000	1,466	50,000	19.0 %
2165 - Software	—	15,000	193	100,000	567 %
2438 - Special Production	—	—	—	50,000	— %
Total Operating Costs	<u>20,875</u>	<u>107,688</u>	<u>33,194</u>	<u>390,000</u>	<u>262.2 %</u>
Total Expenditures	<u>\$ 773,615</u>	<u>\$ 1,577,020</u>	<u>\$ 921,179</u>	<u>\$ 2,139,911</u>	<u>35.7 %</u>

401-01 Executive

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-01 Executive							
Full-Time Positions							
Administrative Assistant	1.00	\$ 34,466	\$ 2,637	\$ 6,432	\$ 24,342	\$ 982	\$ 68,859
Assistant Manager	1.00	180,000	13,770	—	24,342	5,130	223,242
Community Engagement Specialist	1.00	70,000	5,355	13,064	24,342	1,995	114,756
Community Engagement Manager	1.00	110,000	8,415	20,529	24,342	3,135	166,421
Public Information Officer	1.00	110,000	8,415	20,529	18,416	3,135	160,495
County Historian	1.00	72,986	5,583	13,621	18,416	2,080	112,686
County Manager	1.00	202,155	15,465	37,727	21,156	5,761	282,264
Full-Time Positions Total	7.00	779,607	59,640	111,902	155,356	22,218	1,128,723
Alt. Retirement Contribution		—	—	26,015	—	—	26,015
Contract Severance		389,609	—	—	—	—	389,609
Longevity Pay		7,680	588	—	—	—	8,268
Overtime		14,000	1,071	—	—	—	15,071
SEC 125 Flex Spending		155	—	—	—	—	155
Vacation		148,131	11,332	—	—	—	159,463
Vehicle Allowance		21,000	1,607	—	—	—	22,607
Executive Total	<u>7.00</u>	<u>\$ 1,360,182</u>	<u>\$ 74,237</u>	<u>\$ 137,917</u>	<u>\$ 155,356</u>	<u>\$ 22,218</u>	<u>\$ 1,749,910</u>

401-02 Information Technology

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 346,401	\$ 425,806	\$ 416,935	\$ 440,597	3.5 %
2005 - Overtime	7,720	10,500	10,500	8,000	(23.8)%
2063 - PERA	52,382	62,806	61,101	80,032	27.4 %
2064 - FICA	26,516	33,461	32,092	34,547	3.2 %
2065 - Health Insurance	61,203	108,898	66,344	74,449	(31.6)%
2109 - SEC 125 Flex Spending	—	155	135	155	— %
2200 - Retiree Health Care	9,870	11,834	11,513	12,222	3.3 %
2208 - Vacation	—	3,600	—	3,000	(16.7)%
Total Salaries & Benefits	<u>504,092</u>	<u>657,060</u>	<u>598,620</u>	<u>653,002</u>	<u>(0.6)%</u>
Operating Costs					
2007 - Communications	264,597	275,000	260,546	275,000	— %
2009 - Office Supplies	6,686	7,650	5,886	7,650	— %
2010 - Travel/Per Diem	—	1,000	162	1,000	— %
2011 - Vehicle - Gas & Oil	1,962	3,200	2,802	2,700	(15.6)%
2012 - Maintenance	60,873	88,000	63,533	68,000	(22.7)%
2016 - Education/Registration/Dues	—	21,000	13,150	25,000	19.0 %
2101 - Contract - Data Processing	26,745	34,200	21,870	34,200	— %
2104 - Contract - Other Services	3,099	43,500	23,697	43,500	— %
2111 - Vehicle - Maintenance	1,374	2,000	305	2,000	— %
2130 - Computers And Peripherals	9,908	10,000	8,537	10,000	— %
2287 - Software License Agreement	36,332	37,492	20,757	37,492	— %
2605 - Operating Costs	8,982	9,000	8,272	9,000	— %
2899 - Disaster Recovery	8,986	10,000	9,016	60,000	500.0 %
Total Operating Costs	<u>429,544</u>	<u>542,042</u>	<u>438,533</u>	<u>575,542</u>	<u>6.2 %</u>
Total Expenditures	<u>\$ 933,636</u>	<u>\$ 1,199,102</u>	<u>\$ 1,037,153</u>	<u>\$ 1,228,544</u>	<u>2.5 %</u>

401-02 Information Technology

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-02 Information Technology							
Full-Time Positions							
Director of I.T.	1.00	\$ 130,000	\$ 9,945	\$ 24,261	\$ 8,309	\$ 3,705	\$ 176,220
IT Administrator	1.00	94,480	7,228	17,632	24,342	2,693	\$ 146,375
IT Technician	<u>4.00</u>	<u>204,357</u>	<u>15,633</u>	<u>38,138</u>	<u>41,798</u>	<u>5,823</u>	<u>\$ 305,749</u>
Full-Time Positions Total	6.00	428,837	32,806	80,031	74,449	12,221	628,344
Longevity Pay		11,760	900	—	—	—	12,660
Overtime		8,000	612	—	—	—	8,612
SEC 125 Flex Spending		155	—	—	—	—	155
Vacation		3,000	230	—	—	—	3,230
Information Technology Total	<u>6.00</u>	<u>\$ 451,752</u>	<u>\$ 34,547</u>	<u>\$ 80,031</u>	<u>\$ 74,449</u>	<u>\$ 12,221</u>	<u>\$ 653,000</u>

401-03 Facilities

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 552,939	\$ 871,143	\$ 730,559	\$ 976,318	12.1 %
2005 - Overtime	17,290	18,000	17,265	30,000	66.7 %
2063 - PERA	80,877	129,401	107,606	178,980	38.3 %
2064 - FICA	44,010	68,624	57,568	77,588	13.1 %
2065 - Health Insurance	181,488	348,650	232,911	379,509	8.9 %
2109 - SEC 125 Flex Spending	—	105	105	105	— %
2200 - Retiree Health Care	18,672	24,383	20,193	27,333	12.1 %
2208 - Vacation	5,601	7,900	362	7,900	— %
Total Salaries & Benefits	<u>900,877</u>	<u>1,468,206</u>	<u>1,166,569</u>	<u>1,677,733</u>	<u>14.3 %</u>
Operating Costs					
2009 - Office Supplies	3,045	5,000	2,815	5,000	— %
2010 - Travel/Per Diem	—	2,500	977	2,500	— %
2011 - Vehicle - Gas & Oil	12,604	35,000	23,160	35,000	— %
2013 - Rental Of Equipment	688	5,000	300	5,000	— %
2016 - Education/Registration/Dues	130	1,500	1,283	2,500	66.7 %
2025 - Utilities	178,352	267,930	204,008	267,930	— %
2032 - Building Maintenance-Event Center	—	—	—	100,000	— %
2046 - Janitors Supplies	44,673	95,000	63,679	105,000	10.5 %
2079 - Contractual Service - Maintenance	94,579	286,526	227,862	267,526	(6.6)%
2082 - Safety Equipment	3,619	130,000	70,515	130,000	— %
2111 - Vehicle - Maintenance	6,388	32,000	11,934	32,000	— %
2130 - Computers And Peripherals	4,126	8,000	7,204	8,000	— %
2131 - Uniforms	5,777	8,000	3,609	8,000	— %
2152 - Contract Labor/Professional Service	9,232	60,000	6,054	60,000	— %
2700 - Maintenance	135,126	220,000	189,825	220,000	— %
2703 - Maintenance - Sheriff's Dept	—	—	—	—	— %
2708 - Maintenance - Other Buildings	39,747	160,000	114,848	160,000	— %
2802 - Staff Labor	44,974	126,000	—	126,000	— %
2909 - Judicial Complex Maintenance	—	—	—	750,000	— %
2998 - Roof Management	—	50,000	42,336	75,000	50.0 %
Total Operating Costs	<u>583,060</u>	<u>1,492,456</u>	<u>970,409</u>	<u>2,359,456</u>	<u>58.1 %</u>
Total Expenditures	<u>\$ 1,483,937</u>	<u>\$ 2,960,662</u>	<u>\$ 2,136,978</u>	<u>\$ 4,037,189</u>	<u>36.4 %</u>

401-03 Facilities

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-03 Facilities Department							
Full-Time Positions							
Custodian	10.00	\$ 340,112	\$ 26,019	\$ 63,473	\$ 185,267	\$ 9,691	\$ 624,562
Administrative Coordinator	1.00	37,238	2,849	6,950	8,309	1,061	56,407
Director	1.00	130,000	9,945	24,261	24,342	3,705	192,253
Facilities Specialist	1.00	83,342	6,376	15,554	7,230	2,375	114,877
Maintenance Specialist	2.00	155,807	11,919	29,077	48,684	4,441	249,928
Maintenance Tech	4.00	133,019	10,176	24,825	81,335	3,791	253,146
Construction Specialist	1.00	79,520	6,083	14,840	24,342	2,266	127,051
Full-Time Positions Total	20.00	959,038	73,366	178,980	379,509	27,330	1,618,223
Longevity Pay		17,280	1,322	—	—	—	18,602
Overtime		30,000	2,295	—	—	—	32,295
SEC 125 Flex Spending		105	—	—	—	—	105
Vacation		7,900	604	—	—	—	8,504
Facilities Department Total	<u>20.00</u>	<u>\$ 1,014,323</u>	<u>\$ 77,588</u>	<u>\$ 178,980</u>	<u>\$ 379,509</u>	<u>\$ 27,330</u>	<u>\$ 1,677,730</u>

401-04 County Clerk

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	\$ 70,846	\$ 75,733	\$ 75,733	\$ 75,733	— %
2002 - Full-Time Positions	382,518	462,477	429,372	477,041	3.1 %
2003 - Part-Time Positions	—	7,150	7,018	7,150	— %
2004 - Temporary Positions	44,285	62,700	50,350	62,700	— %
2005 - Overtime	15,740	22,500	22,500	25,000	11.1 %
2063 - PERA	68,552	78,334	72,717	98,951	26.3 %
2064 - FICA	37,602	48,934	42,998	50,040	2.3 %
2065 - Health Insurance	127,178	157,926	129,398	154,583	(2.1)%
2109 - SEC 125 Flex Spending	—	360	329	360	— %
2200 - Retiree Health Care	11,819	13,902	13,726	12,953	(6.8)%
2208 - Vacation	1,529	7,800	1,362	6,500	(16.7)%
Total Salaries & Benefits	<u>760,069</u>	<u>937,816</u>	<u>845,503</u>	<u>971,011</u>	<u>3.5 %</u>
Operating Costs					
2006 - Postage	2,000	2,000	2,000	2,000	— %
2007 - Communications	1,566	4,000	1,648	4,000	— %
2008 - Printing & Publishing	9,394	22,220	11,387	22,220	— %
2009 - Office Supplies	11,243	20,000	20,000	20,000	— %
2010 - Travel/Per Diem	329	4,500	4,500	4,500	— %
2012 - Maintenance	33,589	35,800	20,679	41,000	14.5 %
2016 - Education/Registration/Dues	1,636	2,500	2,487	2,500	— %
2030 - Precinct Board Judge/Clerk	17,284	31,200	31,063	26,000	(16.7)%
2031 - Other Election Expense	16,812	17,500	10,948	17,500	— %
2118 - Printing & Publishing - Spanish	3,647	5,500	4,818	5,500	— %
2122 - Spare Parts Inventory	—	2,000	1,921	2,000	— %
Total Operating Costs	<u>97,500</u>	<u>147,220</u>	<u>111,451</u>	<u>147,220</u>	<u>— %</u>
Total Expenditures	<u>\$ 857,569</u>	<u>\$ 1,085,036</u>	<u>\$ 956,954</u>	<u>\$ 1,118,231</u>	<u>3.1 %</u>

401-04 County Clerk

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-04 Clerk's Recording & Filing							
Elected Official(s)							
County Clerk	1.00	\$ 75,733	\$ 5,794	\$ 14,134	\$ 24,342	\$ —	\$ 120,003
Elected Official(s) Total	1.00	75,733	5,794	14,134	24,342	—	120,003
Full-Time Positions							
BOE Administrator	1.00	59,296	4,536	11,066	15,073	1,690	91,661
Chief Deputy	1.00	75,378	5,766	14,067	—	2,148	97,359
Deputy Clerk	6.00	229,104	17,526	42,757	88,443	6,529	384,359
Records Secretary	1.00	34,770	2,660	6,489	8,309	991	53,219
Records Technician	1.00	55,933	4,279	10,438	18,416	1,594	90,660
Full-Time Positions Total	10.00	454,481	34,768	84,817	130,241	12,952	717,259
Longevity Pay		22,560	1,726	—	—	—	24,286
Overtime		25,000	1,913	—	—	—	26,913
Part Time Positions		7,150	547	—	—	—	7,697
SEC 125 Flex Spending		360	—	—	—	—	360
Temporary Positions		62,700	4,797	—	—	—	67,497
Vacation		6,500	497	—	—	—	6,997
Clerk's Recording & Filing Total	11.00	\$ 654,484	\$ 50,040	\$ 98,951	\$ 154,583	\$ 12,952	\$ 971,010

401-06 County Assessor

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	\$ 75,571	\$ 75,733	\$ 75,733	\$ 75,733	— %
2002 - Full-Time Positions	431,214	498,451	474,989	534,173	7.2 %
2005 - Overtime	813	3,000	997	3,000	— %
2063 - PERA	76,676	84,389	81,162	110,845	31.4 %
2064 - FICA	38,168	44,882	41,312	47,515	5.9 %
2065 - Health Insurance	162,000	192,036	170,338	188,390	(1.9)%
2109 - SEC 125 Flex Spending	—	105	105	105	— %
2200 - Retiree Health Care	12,290	15,043	14,963	14,769	(1.8)%
2208 - Vacation	—	8,200	—	8,200	— %
Total Salaries & Benefits	<u>796,732</u>	<u>921,839</u>	<u>859,599</u>	<u>982,730</u>	<u>6.6 %</u>
Operating Costs					
2008 - Printing & Publishing	—	6,500	—	6,500	— %
2009 - Office Supplies	1,092	7,500	5,379	7,500	— %
2010 - Travel/Per Diem	—	6,500	94	6,500	— %
Total Operating Costs	<u>1,092</u>	<u>20,500</u>	<u>5,473</u>	<u>20,500</u>	<u>— %</u>
Total Expenditures	<u>\$ 797,824</u>	<u>\$ 942,339</u>	<u>\$ 865,072</u>	<u>\$ 1,003,230</u>	<u>6.5 %</u>

401-06 County Assessor

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-06 Assessor							
Elected Official(s)							
County Assessor	1.00	\$ 75,733	\$ 5,794	\$ 14,134	\$ 18,416	\$ —	\$ 114,077
Elected Official(s) Total	1.00	75,733	5,794	14,134	18,416	—	114,077
Full-Time Positions							
Chief Appraiser	0.70	58,890	4,505	10,990	5,816	1,678	81,879
Chief Deputy	0.70	55,710	4,262	10,397	5,816	1,588	77,773
Lead Assessor	0.70	33,374	2,553	6,228	17,039	951	60,145
Deputy Assessor	4.70	194,000	14,841	36,206	85,795	5,528	336,370
Field Appraiser	2.40	113,494	8,682	21,181	47,198	3,234	193,789
GIS Analyst	1.00	62,747	4,800	11,710	8,309	1,788	89,354
Full-Time Positions Total	10.20	518,213	39,643	96,712	169,974	14,767	839,310
Longevity Pay		15,960	1,221	—	—	—	17,181
Overtime		3,000	230	—	—	—	3,230
SEC 125 Flex Spending		105	—	—	—	—	105
Vacation		8,200	627	—	—	—	8,827
Assessor Total	11.20	\$ 621,211	\$ 47,515	\$ 110,846	\$ 188,390	\$ 14,767	\$ 982,729

401-07 County Treasurer

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	\$ 70,796	\$ 75,728	\$ 75,728	\$ 75,728	— %
2002 - Full-Time Positions	226,096	250,201	248,964	259,830	3.8 %
2005 - Overtime	167	3,000	49	3,000	— %
2063 - PERA	44,158	49,156	47,729	60,653	23.4 %
2064 - FICA	22,449	25,928	24,527	26,473	2.1 %
2065 - Health Insurance	63,309	60,416	60,416	102,972	70.4 %
2109 - SEC 125 Flex Spending	—	105	105	105	— %
2200 - Retiree Health Care	8,444	9,104	8,994	7,104	(22.0)%
2208 - Vacation	—	8,000	—	7,500	(6.3)%
Total Salaries & Benefits	<u>435,419</u>	<u>481,638</u>	<u>466,512</u>	<u>543,365</u>	<u>12.8 %</u>
Operating Costs					
2008 - Printing & Publishing	12,634	15,000	8,861	15,500	3.3 %
2009 - Office Supplies	9,811	10,000	9,978	10,000	— %
2010 - Travel/Per Diem	—	4,500	—	4,500	— %
2012 - Maintenance	3,022	7,000	3,724	7,000	— %
2016 - Education/Registration/Dues	125	4,500	475	4,500	— %
2106 - Contractual Services - Courier	—	—	—	—	— %
2130 - Computers And Peripherals	5,832	6,000	5,998	6,000	— %
Total Operating Costs	<u>31,424</u>	<u>47,000</u>	<u>29,036</u>	<u>47,500</u>	<u>1.1 %</u>
Total Expenditures	<u>\$ 466,843</u>	<u>\$ 528,638</u>	<u>\$ 495,548</u>	<u>\$ 590,865</u>	<u>11.8 %</u>

401-07 County Treasurer

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-07 Treasurer							
Elected Official(s)							
County Treasurer	1.00	\$ 75,728	\$ 5,793	\$ 14,133	\$ 24,342	\$ —	\$ 119,996
Elected Official(s) Total	1.00	75,728	5,793	14,133	24,342	—	119,996
Full-Time Positions							
Chief Deputy	1.00	75,378	5,766	14,067	18,416	2,148	115,775
Deputy Treasurer	2.00	94,459	7,226	17,628	23,382	2,693	145,388
Accounting Technician	2.00	79,433	6,077	14,825	36,832	2,264	139,431
Full-Time Positions Total	5.00	249,270	19,069	46,520	78,630	7,105	400,594
Longevity Pay		10,560	808	—	—	—	11,368
Overtime		3,000	230	—	—	—	3,230
SEC 125 Flex Spending		105	—	—	—	—	105
Vacation		7,500	574	—	—	—	8,074
Treasurer Total	6.00	\$ 346,163	\$ 26,473	\$ 60,653	\$ 102,972	\$ 7,105	\$ 543,366

401-08 County Sheriff

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	\$ 78,952	\$ 78,952	\$ 78,950	\$ 78,952	— %
2002 - Full-Time Positions	5,787,018	6,650,034	6,269,649	6,562,272	(1.3) %
2003 - Part Time Positions	—	35,000	—	35,000	— %
2005 - Overtime	656,755	720,000	720,000	760,000	5.6 %
2063 - PERA	1,352,048	1,888,861	1,396,262	2,208,696	16.9 %
2064 - FICA	508,822	589,369	556,169	585,516	(0.7) %
2065 - Health Insurance	1,436,570	1,610,296	1,374,677	1,640,306	1.9 %
2068 - Life Ins - Det Officer	1,473	1,600	1,451	4,800	200.0 %
2109 - SEC 125 Flex Spending	—	163	163	163	— %
2200 - Retiree Health Care	198,474	237,231	208,749	234,098	(1.3) %
2208 - Vacation	37,856	44,300	44,300	35,000	(21.0) %
Total Salaries & Benefits	<u>10,057,968</u>	<u>11,855,806</u>	<u>10,650,370</u>	<u>12,144,803</u>	<u>2.4 %</u>
Operating Costs					
2006 - Postage	4,227	5,000	4,197	5,000	— %
2007 - Communications	185,720	190,000	167,648	190,000	— %
2008 - Printing & Publishing	6,344	7,500	7,500	12,500	66.7 %
2009 - Office Supplies	12,432	12,500	12,201	12,500	— %
2010 - Travel/Per Diem	37,140	53,789	53,789	53,789	— %
2011 - Vehicle - Gas & Oil	383,767	550,000	526,824	675,000	22.7 %
2012 - Maintenance	36,451	38,000	35,409	45,000	18.4 %
2013 - Rental Of Equipment	6,775	7,500	7,064	7,500	— %
2016 - Education/Registration/Dues	24,542	25,000	18,949	25,000	— %
2036 - Operational Expense	57,166	65,000	60,342	75,000	15.4 %
2037 - Trans. & Extradition Of Prisoners	10,920	25,000	13,902	25,000	— %
2079 - Contractual Service - Maintenance	55,594	75,765	63,793	62,765	(17.2) %
2086 - Contractual Service - Physicals	4,053	11,000	10,336	5,000	(54.5) %
2104 - Contract - Other Services	109,710	113,082	113,031	107,045	(5.3) %
2111 - Vehicle - Maintenance	133,444	135,000	130,633	140,000	3.7 %
2131 - Uniforms	34,931	40,000	39,529	45,000	12.5 %
2232 - Non-Capital Equipment	29,723	147,928	147,441	130,500	(12) %
2418 - Ammunition	6,017	20,000	20,000	52,060	160.3 %
2419 - Confidential Funds	—	5,000	4,972	5,000	— %
2420 - Community Relations	7,106	11,000	10,809	12,500	— %
2421 - Recruitment	1,573	2,500	2,199	2,500	— %
2439 - Special Weapons And Tactics-Swat	28,700	40,000	31,454	40,000	— %
2440 - Investigations	9,186	10,000	9,948	10,000	— %
2897 - Vehicle & Personal Prop Damages	29,130	35,000	34,606	40,000	14.3 %
2901 - Body Armor	19,651	20,000	20,000	20,000	— %
Total Operating Costs	<u>1,234,302</u>	<u>1,645,564</u>	<u>1,546,576</u>	<u>1,798,659</u>	<u>9.3 %</u>
Total Expenditures	<u>\$ 11,292,270</u>	<u>\$ 13,501,370</u>	<u>\$ 12,196,946</u>	<u>\$ 13,943,462</u>	<u>3.3 %</u>

401-08 County Sheriff

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-08 Sheriff							
Elected Official(s)							
Sheriff	1.00	\$ 78,952	\$ 6,040	\$ 26,350	\$ 18,416	\$ —	\$ 129,758
Elected Official(s) Total	1.00	78,952	6,040	26,350	18,416	—	129,758
Full-Time Positions							
Administrative Assistant	1.00	68,141	5,213	22,742	24,342	2,428	122,866
Admin Coordinator	1.00	41,600	3,182	13,884	15,073	1,482	75,221
Chief Deputy	3.00	328,120	25,101	109,510	67,100	11,692	541,523
Crime Specialist	1.00	36,495	2,792	12,180	18,416	1,300	71,183
Criminal Records Mgr.	1.00	57,920	4,431	19,331	18,416	2,064	102,162
Criminal Records Spec.	4.00	166,335	12,725	55,514	72,904	5,926	313,404
Records Clerk	1.00	35,425	2,710	11,823	7,230	1,262	58,450
Deputy	51.00	3,568,957	273,025	1,171,974	928,268	126,238	6,068,462
Corporal	6.00	476,856	36,480	159,151	114,824	16,990	804,300
Sergeant	6.00	538,055	41,161	179,576	119,158	19,171	897,121
Undersheriff	1.00	130,000	9,945	43,388	15,073	4,632	203,038
Captain	2.00	196,976	15,069	65,741	39,415	7,018	324,218
Training Coordinator	—	—	—	—	—	—	—
Technical Services Adm.	1.00	94,480	7,228	31,533	18,416	3,366	155,022
Courthouse Security	2.00	124,488	9,523	41,548	8,309	4,436	188,304
Deputy Commander	1.00	88,653	6,782	29,588	24,342	3,159	152,524
Investigator	5.00	427,795	32,726	142,777	73,611	15,241	692,150
Investigative Specialist	1.00	33,416	2,556	11,153	8,309	1,191	56,625
Full-Time Positions Total	88.00	6,413,712	490,649	2,121,411	1,573,206	227,596	10,826,574
Task Force		—	13,967	60,935	51,884	6,506	133,292
Part-Time Positions		35,000	2,678	—	—	—	37,678
Incentive Pay		—	—	—	—	—	—
Longevity Pay		148,560	11,365	—	—	—	159,925
Overtime		760,000	58,140	—	—	—	818,140
Life Ins-Law/Det Officer		—	—	—	1,600	—	1,600
SEC 125 Flex Spending		163	—	—	—	—	163
Vacation		35,000	2,678	—	—	—	37,678
Sheriff Total	89.00	\$ 7,471,387	\$ 585,516	\$ 2,208,696	\$ 1,645,106	\$ 234,102	\$ 12,144,807

401-09 County Probate Judge

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	\$ 26,482	\$ 26,482	\$ 26,481	\$ 26,482	— %
2064 - FICA	1,956	2,026	1,956	2,026	— %
2065 - Health Insurance	17,027	18,416	17,027	18,416	— %
2109 - SEC 125 Flex Spending	—	50	—	50	— %
Total Salaries & Benefits	<u>45,465</u>	<u>46,974</u>	<u>45,464</u>	<u>46,974</u>	<u>— %</u>
Operating Costs					
2009 - Office Supplies	762	1,000	591	1,000	— %
2010 - Travel/Per Diem	—	1,700	—	1,700	— %
2016 - Education/Registration/Dues	20	400	—	400	— %
Total Operating Costs	<u>782</u>	<u>3,100</u>	<u>591</u>	<u>3,100</u>	<u>— %</u>
Total Expenditures	<u>\$ 46,247</u>	<u>\$ 50,074</u>	<u>\$ 46,055</u>	<u>\$ 50,074</u>	<u>— %</u>

401-09 County Probate Judge

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-09 Probate Judge							
Elected Official(s)							
Probate Judge	<u>1.00</u>	<u>\$ 26,482</u>	<u>\$ 2,026</u>	<u>\$ —</u>	<u>\$ 18,416</u>	<u>\$ —</u>	<u>\$ 46,924</u>
Elected Official(s) Total	<u>1.00</u>	<u>26,482</u>	<u>2,026</u>	<u>—</u>	<u>18,416</u>	<u>—</u>	<u>46,924</u>
SEC 125 Flex Spending	<u> </u>	<u>50</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>50</u>
Probate Judge Total	<u>1.00</u>	<u>\$ 26,532</u>	<u>\$ 2,026</u>	<u>\$ —</u>	<u>\$ 18,416</u>	<u>\$ —</u>	<u>\$ 46,974</u>

401-24 Legal

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 195,946	\$ 198,000	\$ 198,000	\$ 198,000	— %
2063 - PERA	29,637	29,948	29,948	36,952	23.4 %
2064 - FICA	11,428	23,590	11,775	23,590	— %
2065 - Health Insurance	17,027	18,416	17,027	18,416	— %
2103 - Contract Severance	—	123,522	—	123,522	— %
2200 - Retiree Health Care	5,585	5,643	5,643	5,643	— %
2208 - Vacation	—	110,369	—	110,369	— %
Total Salaries & Benefits	<u>259,623</u>	<u>509,488</u>	<u>262,393</u>	<u>516,492</u>	<u>1.4 %</u>
Operating Costs					
2008 - Printing & Publishing	152	1,000	—	1,000	— %
2009 - Office Supplies	4,735	5,000	4,915	5,000	— %
2010 - Travel/Per Diem	—	6,000	1,053	6,000	— %
2011 - Vehicle - Gas & Oil	589	2,100	1,617	4,000	90.5 %
2016 - Education/Registration/Dues	3,998	5,570	1,314	5,570	— %
2102 - Contract - Legal	10,964	175,000	24,142	175,000	— %
2111 - Vehicle - Maintenance	1,834	5,200	819	305,200	5,769.2 %
2130 - Computers And Peripherals	3,371	5,300	872	5,300	— %
2172 - Duty Fitness Exams	—	5,000	—	5,000	— %
2287 - Software License Agreement	—	—	—	20,000	— %
2422 - Law Library	19,501	20,200	19,528	20,200	— %
2750 - Safety Program	—	1,000	680	1,000	— %
2753 - Litigation	133,183	367,888	189,357	367,888	— %
Total Operating Costs	<u>178,327</u>	<u>599,258</u>	<u>244,297</u>	<u>921,158</u>	<u>53.7 %</u>
Total Expenditures	<u>\$ 437,950</u>	<u>\$ 1,108,746</u>	<u>\$ 506,690</u>	<u>\$ 1,437,650</u>	<u>29.7 %</u>

401-24 Legal

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-24 Legal							
Full-Time Positions							
County Attorney	<u>1.00</u>	<u>\$ 198,000</u>	<u>\$ 15,147</u>	<u>\$ 36,952</u>	<u>\$ 18,416</u>	<u>\$ 5,643</u>	<u>\$ 274,158</u>
		198,000	15,147	36,952	18,416	5,643	274,158
Contract Severance		123,522	—	—	—	—	123,522
Vacation		<u>110,369</u>	<u>8,443</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>118,812</u>
Legal Total	<u>1.00</u>	<u>\$ 431,891</u>	<u>\$ 23,590</u>	<u>\$ 36,952</u>	<u>\$ 18,416</u>	<u>\$ 5,643</u>	<u>\$ 516,492</u>

401-25 Human Resources

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 209,302	\$ 236,157	\$ 236,157	\$ 319,432	35.3 %
2005 - Overtime	647	3,200	2,027	3,200	— %
2063 - PERA	31,658	35,065	35,065	58,673	67.3 %
2064 - FICA	15,640	18,472	17,855	24,842	34.5 %
2065 - Health Insurance	61,664	67,100	63,985	97,368	45.1 %
2109 - Section 125 Flex Spending	—	300	—	300	— %
2200 - Retiree Health Care	5,965	6,607	6,607	8,960	35.6 %
2208 - Vacation	—	2,100	—	2,100	— %
Total Salaries & Benefits	<u>324,876</u>	<u>369,001</u>	<u>361,696</u>	<u>514,875</u>	<u>39.5 %</u>
Operating Costs					
2009 - Office Supplies	3,178	10,000	5,340	5,000	(50.0)%
2010 - Travel/Per Diem	305	3,500	629	3,500	— %
2011 - Vehicle - Gas & Oil	1,623	3,500	2,200	3,500	— %
2016 - Education/Registration/Dues	7,889	43,000	23,799	43,000	— %
2028 - Recruitment Advertising	14,817	34,000	16,826	34,000	— %
2086 - Contractual Service - Physicals	25,070	35,000	35,000	35,000	— %
2111 - Vehicle - Maintenance	258	3,000	289	3,000	— %
2127 - Employee Wellness Program	6,170	10,000	2,263	10,000	— %
2130 - Computers And Peripherals	1,485	5,000	1,928	5,000	— %
2152 - Contract Labor/Professional Services	16,299	86,000	42,778	91,000	5.8 %
2165 - Software	30,087	35,000	30,087	35,000	— %
2904 - Employee Wellness	18,504	32,000	12,627	32,000	— %
Total Operating Costs	<u>125,685</u>	<u>300,000</u>	<u>173,766</u>	<u>300,000</u>	<u>— %</u>
Total Expenditures	<u>\$ 450,561</u>	<u>\$ 669,001</u>	<u>\$ 535,462</u>	<u>\$ 814,875</u>	<u>21.8 %</u>

401-25 Human Resources

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-25 Human Resources							
Full-Time Positions							
Director	1.00	\$ 148,055	\$ 11,326	\$ 27,631	\$ 24,342	\$ 4,220	\$ 215,574
Benefits Administrator	1.00	61,720	4,722	11,518	24,342	1,759	104,061
Generalist	1.00	62,400	4,774	11,645	24,342	1,778	104,939
Administrative Coordinator	1.00	42,217	3,230	7,879	24,342	1,203	78,871
Full-Time Positions Total	4.00	314,392	24,051	58,673	97,368	8,960	503,444
Longevity Pay		5,040	386	—	—	—	5,426
Overtime		3,200	245	—	—	—	3,445
Sec 125 Flex Spending		300	—	—	—	—	300
Vacation		2,100	161	—	—	—	2,261
Human Resources Total	<u>4.00</u>	<u>\$ 325,032</u>	<u>\$ 24,842</u>	<u>\$ 58,673</u>	<u>\$ 97,368</u>	<u>\$ 8,960</u>	<u>\$ 514,875</u>

401-26 Environmental Services

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 341,909	\$ 540,579	\$ 540,579	\$ 843,220	56.0 %
2005 - Overtime	17,126	37,500	31,543	40,000	6.7 %
2063 - PERA	51,561	79,973	79,973	154,544	93.2 %
2064 - FICA	28,194	44,475	44,475	67,819	52.5 %
2065 - Health Insurance	115,370	207,641	132,552	265,306	27.8 %
2200 - Retiree Health Care	8,936	15,069	14,607	23,601	56.6 %
2208 - Vacation	2,659	3,300	935	3,300	— %
Total Salaries & Benefits	<u>565,755</u>	<u>928,537</u>	<u>844,664</u>	<u>1,397,790</u>	<u>50.5 %</u>
Operating Costs					
2007 - Communications	14,026	25,000	19,507	25,000	— %
2008 - Printing & Publishing	3,595	9,000	8,384	10,000	11.1 %
2009 - Office Supplies	3,429	5,000	5,000	5,000	— %
2010 - Travel/Per Diem	—	4,000	837	8,000	100.0 %
2011 - Vehicle - Gas & Oil	54,340	90,000	87,039	185,000	105.6 %
2012 - Maintenance	119,575	115,700	115,583	110,000	(4.9)%
2013 - Rental of Equipment	4,823	8,000	5,058	8,000	— %
2016 - Education/Registration/Dues	880	3,500	3,413	6,000	71.4 %
2025 - Utilities	4,283	6,500	4,853	6,500	— %
2088 - Animal Control	7,224	7,500	4,589	15,000	100.0 %
2111 - Vehicle - Maintenance	14,946	15,000	14,151	15,000	— %
2113 - Supplies - Vector Control	6,000	11,000	9,425	12,000	9.1 %
2130 - Computers And Peripherals	2,484	7,000	2,110	7,000	— %
2131 - Uniforms	3,017	7,500	6,828	10,500	40.0 %
2137 - Disposal Fee	—	2,000	—	2,000	— %
2151 - Contract Hauling	482,016	694,300	440,897	700,000	0.8 %
2152 - Contract Labor/Professional Services	545,556	680,000	561,165	680,000	— %
2153 - Disposal	240,543	390,000	249,590	678,000	73.8 %
2160 - Environmental Clean-Up	5,999	215,000	84,272	215,000	— %
Total Operating Costs	<u>1,512,736</u>	<u>2,296,000</u>	<u>1,622,701</u>	<u>2,698,000</u>	<u>17.5 %</u>
Total Expenditures	<u>\$ 2,078,491</u>	<u>\$ 3,224,537</u>	<u>\$ 2,467,365</u>	<u>\$ 4,095,790</u>	<u>27.0 %</u>

411 - Environmental Gross Receipts Tax - Legislation enacted in 2020 by the New Mexico Legislature converted the Environmental Gross Receipts Tax to a County Local Option Tax and removed the restrictions. Lea County elected to transfer the fund balance to the General Fund and budget expenditures for Environmental Services in Department 26 of the General Fund. The associated Gross Receipt Tax revenue has been designated as General Fund revenue.

401-26 Environmental Services

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-26 Environmental Services							
Full-Time Positions							
Director	0.45	\$ 58,500	\$ 4,475	\$ 10,918	\$ 8,287	\$ 1,667	\$ 83,847
Supervisor	0.50	37,981	2,906	7,088	12,171	1,082	61,228
Administrative Coordinator	0.50	21,986	1,682	4,103	12,171	627	40,568
Technician	14.50	709,633	54,287	132,437	232,677	20,224	1,149,258
Full-Time Positions Total	15.95	828,100	63,350	154,546	265,306	23,600	1,334,901
Longevity Pay		15,120	1,157	—	—	—	16,277
Overtime		40,000	3,060	—	—	—	43,060
Vacation		3,300	252	—	—	—	3,552
Environmental Services Total	<u>15.95</u>	<u>\$ 886,520</u>	<u>\$ 67,819</u>	<u>\$ 154,546</u>	<u>\$ 265,306</u>	<u>\$ 23,600</u>	<u>\$ 1,397,790</u>

401-56 DWI Misdemeanor Compliance Program

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 83,767	\$ 291,910	\$ 123,331	\$ 632,512	116.7 %
2063 - PERA	21,418	44,152	28,349	113,698	157.5 %
2064 - FICA	4,845	22,331	14,123	48,387	116.7 %
2065 - Health Insurance	(3,549)	61,291	41,068	158,542	158.7 %
2200 - Retiree Health Care	1,596	8,319	5,237	17,363	108.7 %
Total Salaries & Benefits	<u>108,077</u>	<u>428,003</u>	<u>212,108</u>	<u>970,502</u>	<u>126.8 %</u>
Operating Costs					
2010 - Travel & Per Diem	—	5,000	3,590	9,000	80.0 %
2604 - Supplies	—	64,000	54,696	125,000	95.3 %
2605 - Operating Costs	—	75,000	55,961	115,000	53.3 %
Total Operating Costs	<u>—</u>	<u>144,000</u>	<u>114,247</u>	<u>249,000</u>	<u>72.9 %</u>
Total Expenditures	<u>\$ 108,077</u>	<u>\$ 572,003</u>	<u>\$ 326,355</u>	<u>\$ 1,219,502</u>	<u>113.2 %</u>

401-56 DWI Program

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-56 DWI Program							
Full-Time Positions							
Director	1.00	\$ 130,000	\$ 9,945	\$ 24,261	\$ 18,416	\$ 3,705	\$ 186,327
Clinical Manager	1.00	95,680	7,320	17,856	24,342	2,727	147,925
Compliance Supervisor	1.00	65,520	5,012	12,228	18,416	1,867	103,043
Office Manager	1.00	68,432	5,235	12,771	24,342	1,950	112,730
Counselor	3.00	249,600	19,094	46,581	73,026	7,113	395,414
Full-Time Positions Total	7.00	609,232	46,606	113,697	158,542	17,362	945,439
Longevity Pay		23,280	1,781	—	—	—	25,061
DWI Program Total	<u>7.00</u>	<u>\$ 632,512</u>	<u>\$ 48,387</u>	<u>\$ 113,697</u>	<u>\$ 158,542</u>	<u>\$ 17,362</u>	<u>\$ 970,500</u>

401-75 Finance

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full Time Positions	\$ 438,608	\$ 607,802	\$ 547,265	\$ 624,045	2.7 %
2003 - Part Time Positions	4,001	11,700	5,628	11,700	— %
2005 - Overtime	7,254	8,000	8,000	10,000	25.0 %
2063 - PERA	67,622	89,933	80,529	113,775	26.5 %
2064 - FICA	33,416	48,426	41,967	49,935	3.1 %
2065 - Health Insurance	101,977	160,516	91,404	138,206	(13.9)%
2109 - SEC 125 Flex Spending	—	300	256	300	— %
2200 - Retiree Health Care	12,473	16,726	15,174	17,375	3.9 %
2208 - Vacation	1,171	5,600	627	7,000	25.0 %
Total Salaries & Benefits	<u>666,522</u>	<u>949,003</u>	<u>790,850</u>	<u>972,336</u>	<u>2.5 %</u>
Operating Costs					
2006 - Postage	74,598	75,000	71,032	80,000	6.7 %
2008 - Printing & Publishing	2,179	2,500	659	3,500	40.0 %
2009 - Office Supplies	10,877	14,000	13,411	14,000	— %
2010 - Travel/Per Diem	146	12,000	5,259	20,000	66.7 %
2011 - Vehicle - Gas & Oil	1,009	3,100	2,778	4,000	29.0 %
2012 - Maintenance	5,356	14,000	5,220	10,000	(28.6)%
2016 - Education/Registration/Dues	5,784	11,000	11,000	20,000	81.8 %
2111 - Vehicle - Maintenance	50	2,000	193	2,000	— %
2130 - Computers And Peripherals	5,978	7,000	6,814	7,000	— %
2152 - Contract Labor/Professional Services	8,040	77,500	77,500	60,000	(22.6)%
2165 - Software	70,578	72,325	72,325	100,000	38.3 %
Total Operating Costs	<u>184,595</u>	<u>290,425</u>	<u>266,191</u>	<u>320,500</u>	<u>10.4 %</u>
Total Expenditures	<u>\$ 851,117</u>	<u>\$ 1,239,428</u>	<u>\$ 1,057,041</u>	<u>\$ 1,292,836</u>	<u>4.3 %</u>

401-75 Finance

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-75 Finance							
Full-Time Positions							
Budget/Reporting Analyst	1.00	\$ 78,751	\$ 6,024	\$ 14,697	\$ 8,309	\$ 2,244	\$ 110,025
Director	1.00	153,685	11,757	28,681	24,342	4,380	222,845
Staff Accountant	2.00	112,547	8,610	21,004	24,342	3,207	169,710
Buyer	1.00	47,131	3,606	8,796	8,309	1,343	69,185
Chief Procurement Officer	1.00	71,592	5,477	13,361	18,416	2,040	110,886
A/P Coordinator	2.00	77,132	5,901	14,395	39,415	2,198	139,041
Payroll Administrator	1.00	68,807	5,264	12,841	15,073	1,961	103,946
Full-Time Positions Total	9.00	609,645	46,638	113,775	138,206	17,373	925,637
Part Time Positions		11,700	895	—	—	—	12,595
Longevity Pay		14,400	1,102	—	—	—	15,502
Overtime		10,000	765	—	—	—	10,765
SEC 125 Flex Spending		300	—	—	—	—	300
Vacation		7,000	536	—	—	—	7,536
Finance Total	<u>9.00</u>	<u>\$ 653,045</u>	<u>\$ 49,935</u>	<u>\$ 113,775</u>	<u>\$ 138,206</u>	<u>\$ 17,373</u>	<u>\$ 972,334</u>

401-76 Planning

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 55,723	\$ 78,896	\$ 62,490	\$ 117,036	48.3 %
2063 - PERA	8,428	11,425	8,943	21,170	85.3 %
2064 - FICA	4,186	6,113	4,703	9,030	47.7 %
2065 - Health Insurance	17,027	22,189	17,030	30,587	37.8 %
2200 - Retiree Health Care	1,588	2,153	1,685	3,233	50.2 %
2208 - Vacation	—	1,000	—	1,000	— %
Total Salaries & Benefits	<u>86,952</u>	<u>121,776</u>	<u>94,851</u>	<u>182,056</u>	<u>49.5 %</u>
Operating Costs					
2007 - Communications	575	1,500	537	1,500	— %
2008 - Printing & Publishing	964	3,000	1,112	3,000	— %
2009 - Office Supplies	36	2,000	—	2,000	— %
2010 - Travel/Per Diem	—	2,000	—	2,000	— %
2011 - Vehicle - Gas & Oil	—	500	—	500	— %
2016 - Education/Registration/Dues	—	1,500	—	1,500	— %
2077 - Tools & Supplies	—	500	—	500	— %
2111 - Vehicle - Maintenance	—	500	—	500	— %
2130 - Computers And Peripherals	1,852	2,000	—	4,000	100.0 %
2152 - Contract Labor/Professional Services	—	20,000	—	35,000	75 %
2165 - Software	1,010	2,500	1,000	4,000	60.0 %
Total Operating Costs	<u>4,437</u>	<u>36,000</u>	<u>2,649</u>	<u>54,500</u>	<u>51.4 %</u>
Total Expenditures	<u>\$ 91,389</u>	<u>\$ 157,776</u>	<u>\$ 97,500</u>	<u>\$ 236,556</u>	<u>49.9 %</u>

401-76 Planning

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-76 Planning							
Full-Time Positions							
Planner	1.00	\$ 61,436	\$ 4,700	\$ 11,465	\$ 18,416	\$ 1,751	\$ 97,768
Staff Engineer	0.50	52,000	3,978	9,705	12,171	1,482	79,336
Full-Time Positions Total	1.50	113,436	8,678	21,170	30,587	3,233	177,104
Longevity Pay		3,600	275	—	—	—	3,875
Vacation		1,000	77	—	—	—	1,077
Planning Total	<u>1.50</u>	<u>\$ 118,036</u>	<u>\$ 9,030</u>	<u>\$ 21,170</u>	<u>\$ 30,587</u>	<u>\$ 3,233</u>	<u>\$ 182,056</u>

401-77 Emergency Management

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	\$ 129,219	\$ 213,361	\$ 181,824	\$ 181,460	(15.0)%
2004 - Temporary Positions	—	15,600	—	15,600	— %
2005 - Overtime	(174)	—	—	—	— %
2063 - PERA	19,602	31,788	21,800	32,656	2.7 %
2064 - FICA	9,526	17,668	15,270	15,228	(13.8)%
2065 - Health Insurance	27,203	32,922	27,099	37,975	15.3 %
2200 - Retiree Health Care	2,340	5,990	2,628	4,987	(16.7)%
2208 - Vacation	—	2,000	—	2,000	— %
Total Salaries & Benefits	<u>187,716</u>	<u>319,329</u>	<u>248,621</u>	<u>289,906</u>	<u>(9.2)%</u>
Operating Costs					
2007 - Communications	1,328	2,000	751	2,000	— %
2008 - Printing & Publishing	1,685	5,000	1,927	5,000	— %
2009 - Office Supplies	1,888	2,150	2,069	3,000	39.5 %
2010 - Travel/Per Diem	—	4,500	598	4,500	— %
2011 - Vehicle - Gas & Oil	11,225	20,500	20,500	35,000	70.7 %
2012 - Maintenance	—	5,000	4,835	—	(100.0)%
2016 - Education/Registration/Dues	361	2,000	1,344	3,000	50.0 %
2111 - Vehicle - Maintenance	1,793	3,000	1,934	3,000	— %
2130 - Computers And Peripherals	1,821	21,850	1,882	27,000	23.6 %
2152 - Contract Labor/Professional Services	—	30,000	—	330,000	1,000.0 %
2446 - Fire Chiefs Expense	25,644	133,500	84,527	135,000	1.1 %
2448 - Firetruck Repair	—	37,000	6,020	60,000	62.2 %
2891 - Wildland Fire Reimbursement	12,706	60,000	3,323	60,000	— %
Total Operating Costs	<u>58,451</u>	<u>326,500</u>	<u>129,710</u>	<u>667,500</u>	<u>104.4 %</u>
Total Expenditures	<u>\$ 246,167</u>	<u>\$ 645,829</u>	<u>\$ 378,331</u>	<u>\$ 957,406</u>	<u>48.2 %</u>

401-77 Emergency Management

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
401-77 Emergency Management							
Full-Time Positions							
Administrative Coordinator	0.50	\$ 21,986	\$ 1,682	\$ 4,103	\$ 12,171	\$ 627	\$ 40,568
Director	0.45	58,500	4,475	10,918	8,287	1,667	83,847
Technician	0.50	20,800	1,591	3,882	9,208	593	36,074
Public Safety Administrator	1.00	73,694	5,638	13,753	8,309	2,100	103,494
Full-Time Positions Total	2.45	174,980	13,386	32,656	37,975	4,987	263,983
Longevity Pay		6,480	496	—	—	—	6,976
Overtime		—	—	—	—	—	—
Temporary Positions		15,600	1,193	—	—	—	16,793
Vacation		2,000	153	—	—	—	2,153
Emergency Management Total	<u>2.45</u>	<u>\$ 199,060</u>	<u>\$ 15,228</u>	<u>\$ 32,656</u>	<u>\$ 37,975</u>	<u>\$ 4,987</u>	<u>\$ 289,906</u>

COUNTY DEPARTMENTS



Lea County Assessor's Valuation Fund



Sharla Kennedy - Lea County Assessor

499-46 County Assessor's Valuation Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1209 - 1% Administrative Fee	\$ 674,838	\$ 626,827	\$ 782,567	\$ 626,827	— %
Miscellaneous Total	<u>674,838</u>	<u>626,827</u>	<u>782,567</u>	<u>626,827</u>	<u>— %</u>
Total Revenue	<u>674,838</u>	<u>626,827</u>	<u>782,567</u>	<u>626,827</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	84,035	118,741	90,605	114,460	(3.6)%
2003 - Part Time Positions	530	35,594	—	35,594	— %
2063 - PERA	11,789	14,170	13,135	20,085	41.7 %
2064 - FICA	5,857	12,136	6,836	11,785	(2.9)%
2065 - Health Insurance	16,244	25,199	16,040	27,608	9.6 %
2200 - Retiree Health Care	2,222	2,970	2,782	3,067	3.3 %
2208 - Vacation	—	4,000	—	4,000	— %
Total Salaries & Benefits	<u>120,677</u>	<u>212,810</u>	<u>129,398</u>	<u>216,599</u>	<u>1.8 %</u>
Operating Costs					
2008 - Printing & Publishing	12,858	16,000	12,986	16,000	— %
2009 - Office Supplies	14,279	15,000	8,312	15,000	— %
2010 - Travel/Per Diem	—	16,000	672	16,000	— %
2011 - Vehicle - Gas & Oil	2,681	10,000	3,841	10,000	— %
2012 - Maintenance	48,590	74,000	26,862	74,000	— %
2016 - Education/Registration/Dues	1,789	37,500	13,332	37,500	— %
2111 - Vehicle - Maintenance	1,479	5,000	2,527	5,000	— %
2130 - Computers And Peripherals	7,959	10,000	1,920	10,000	— %
2152 - Professional Services	323,096	400,000	347,648	400,000	— %
2158 - NMAC Conference	3,014	10,000	5,586	10,000	— %
2165 - Software	—	50,000	—	50,000	— %
Total Operating Costs	<u>415,745</u>	<u>643,500</u>	<u>423,686</u>	<u>643,500</u>	<u>— %</u>
Total Expenditures	<u>536,422</u>	<u>856,310</u>	<u>553,084</u>	<u>860,099</u>	<u>0.4 %</u>
Net Change from Operations	<u>138,416</u>	<u>(229,483)</u>	<u>229,483</u>	<u>(233,272)</u>	<u>1.7 %</u>
Capital Outlays (See Detail)	<u>35,084</u>	<u>30,000</u>	<u>1,776</u>	<u>30,000</u>	<u>— %</u>
Net Change in Fund Balance	<u>103,332</u>	<u>(259,483)</u>	<u>227,707</u>	<u>(263,272)</u>	<u>1.5 %</u>
Cash Fund Balance Beginning of Year	<u>1,164,062</u>	<u>1,267,394</u>	<u>1,267,394</u>	<u>1,495,102</u>	<u>18.0 %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 1,267,394</u>	<u>\$ 1,007,911</u>	<u>\$ 1,495,101</u>	<u>\$ 1,231,830</u>	<u>22.2 %</u>

499-46 County Assessor's Valuation Fund

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
499-46 Assessor's Valuation							
Full-Time Positions							
Chief Appraiser	0.30	\$ 25,238	\$ 1,931	\$ 4,710	\$ 2,493	\$ 719	\$ 35,091
Chief Deputy Assessor	0.30	23,876	1,826	4,456	2,493	680	33,331
Deputy Assessor	0.30	13,578	1,039	2,534	5,525	387	23,063
Field Appraiser	0.60	30,624	2,343	5,716	9,796	873	49,352
Lead Assessor	0.30	14,303	1,094	2,669	7,303	408	25,777
Full-Time Positions Total	1.80	107,620	8,233	20,085	27,610	3,067	166,615
Part-Time Positions Total		35,594	2,723	—	—	—	38,317
Longevity Pay		6,840	523	—	—	—	7,363
Vacation		4,000	306	—	—	—	4,306
Assessor's Valuation Total	<u>1.80</u>	<u>\$ 154,054</u>	<u>\$ 11,785</u>	<u>\$ 20,085</u>	<u>\$ 27,610</u>	<u>\$ 3,067</u>	<u>\$ 216,601</u>

499-46 County Assessor's Valuation Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4324 - Copier	\$ 35,084	\$ 30,000	\$ 1,776	\$ 30,000	— %
Total Capital Outlays	<u>\$ 35,084</u>	<u>\$ 30,000</u>	<u>\$ 1,776</u>	<u>\$ 30,000</u>	<u>— %</u>

County Clerk's Recording & Filing Fee Fund



Keith Manes - Lea County Clerk

405-54 County Clerk's Recording & Filing Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1211 - Clerk Filing/Recording	\$ 107,262	\$ 100,000	\$ 176,636	\$ 100,000	— %
Charges for Services Total	<u>107,262</u>	<u>100,000</u>	<u>176,636</u>	<u>100,000</u>	<u>— %</u>
Total Revenue	<u>107,262</u>	<u>100,000</u>	<u>176,636</u>	<u>100,000</u>	<u>— %</u>
Expenditures					
Operating Costs					
2009 - Office Supplies	405	13,000	9,224	13,000	— %
2010 - Travel/Per Diem	—	6,500	2,663	6,500	— %
2011 - Vehicle - Gas & Oil	1,850	3,100	2,387	3,100	— %
2016 - Education/Registration/Dues	55	3,500	55	3,500	— %
2111 - Vehicle - Maintenance	2,480	3,000	331	3,000	— %
2130 - Computers And Peripherals	8,187	34,500	11,071	34,500	— %
2152 - Contract Labor/Professional Services	—	84,768	—	84,768	— %
Total Operating Costs	<u>12,977</u>	<u>148,368</u>	<u>25,731</u>	<u>148,368</u>	<u>— %</u>
Total Expenditures	<u>12,977</u>	<u>148,368</u>	<u>25,731</u>	<u>148,368</u>	<u>— %</u>
Net Change from Operations	<u>94,285</u>	<u>(48,368)</u>	<u>150,905</u>	<u>(48,368)</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>94,285</u>	<u>(48,368)</u>	<u>150,905</u>	<u>(48,368)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	<u>121,209</u>	<u>215,495</u>	<u>215,495</u>	<u>366,399</u>	<u>70.0 %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u><u>\$ 215,494</u></u>	<u><u>\$ 167,127</u></u>	<u><u>\$ 366,400</u></u>	<u><u>\$ 318,031</u></u>	<u><u>90.3 %</u></u>

Indigent Gross Receipts Tax



406-13 Indigent GRT

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Gross Receipts Taxes					
1410 - Gross Receipts Tax	\$ 6,710,614	\$ 4,715,072	\$ 10,723,968	\$ 5,090,072	8.0 %
1799 - Compensating Tax	—	—	453,574	—	— %
Gross Receipts Taxes Total	<u>6,710,614</u>	<u>4,715,072</u>	<u>11,330,326</u>	<u>5,090,072</u>	<u>8.0 %</u>
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
1420 - Recoveries	420	500	—	500	— %
Miscellaneous	<u>420</u>	<u>500</u>	<u>—</u>	<u>500</u>	<u>0</u>
Total Revenue	<u>6,711,034</u>	<u>4,715,572</u>	<u>11,330,326</u>	<u>5,090,572</u>	<u>8.0 %</u>
Expenditures					
Operating Costs					
2017 - Indigent Burial	9,000	12,500	12,200	15,000	20.0 %
2058 - Diabetes Program	400	5,000	960	5,000	— %
2097 - Medicaid	4,201,792	3,688,337	3,120,997	5,500,000	49.1 %
2110 - Mental Health - Contract Service	217,053	319,000	318,209	350,000	9.7 %
2207 - State Administrative Fee	182,504	340,000	337,352	385,000	13.2 %
2890 - 1/12th GRT State Redirect	4,201,792	6,272,505	5,561,927	7,700,000	22.8 %
Total Operating Costs	<u>8,812,541</u>	<u>10,637,342</u>	<u>9,351,645</u>	<u>13,955,000</u>	<u>31.2 %</u>
Total Expenditures	<u>8,812,541</u>	<u>10,637,342</u>	<u>9,351,645</u>	<u>13,955,000</u>	<u>31.2 %</u>
Net Change from Operations	<u>(2,101,507)</u>	<u>(5,921,770)</u>	<u>1,978,681</u>	<u>(8,864,428)</u>	<u>49.7 %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(2,101,507)</u>	<u>(5,921,770)</u>	<u>1,978,681</u>	<u>(8,864,428)</u>	<u>49.7 %</u>
Cash Fund Balance Beginning of Year	105,250	1,554,191	1,554,191	8,032,872	416.9 %
Cash Transfer from the General Fund	<u>3,550,448</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>6,869,725</u>	<u>52.7 %</u>
Cash Fund Balance End of Year	<u>\$ 1,554,191</u>	<u>\$ 132,421</u>	<u>\$ 8,032,872</u>	<u>\$ 6,038,169</u>	<u>4,459.8 %</u>

Lea County Public Works Department



Lea County Road Department



402-10 Road

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1665 - 20 SB ST	\$ —	\$ 50,000	\$ —	\$ 50,000	— %
1670 - 19 CO-OP ST	200,000	75,000	100,000	75,000	— %
1726 - 20 CO-OP ST	—	75,000	—	75,000	— %
1737 - 19 SB ST	—	40,000	182,948	40,000	— %
1738 - 19 CAP ST	228,953	226,245	223,086	226,245	— %
1743 - 18 CAP ST	—	212,676	—	212,676	— %
1756 - FEMA Road Grant 75% Share	495,903.00	—	—	—	— %
1757 - State Road Grant 12.5% Share	82,650.00	—	—	—	— %
1922 - 20 CAP ST	—	226,245	—	226,245	— %
Intergovernmental Total	<u>1,007,506</u>	<u>905,166</u>	<u>506,034</u>	<u>905,166</u>	<u>— %</u>
Miscellaneous					
1260 - Refunds	2,057	—	—	—	— %
Miscellaneous	<u>2,057</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Other Taxes					
1510 - Motor Vehicle-Road	825,776	665,000	744,139	665,000	— %
1520 - Gasoline Tax (Suspense)	365,913	360,904	368,136	360,904	— %
Other Taxes Total	<u>1,191,689</u>	<u>1,025,904</u>	<u>1,112,275</u>	<u>1,025,904</u>	<u>— %</u>
Total Revenue	<u>2,201,252</u>	<u>1,931,070</u>	<u>1,618,309</u>	<u>1,931,070</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	1,143,603	2,195,870	1,493,226	2,694,050	22.7 %
2005 - Overtime	40,733	50,000	50,000	50,000	— %
2063 - PERA	173,143	324,538	217,472	493,730	52.1 %
2064 - FICA	90,028	173,339	118,236	211,450	22.0 %
2065 - Health Insurance	377,988	595,454	342,601	787,063	32.2 %
2109 - SEC 125 Flex Spending	—	310	269	310	— %
2200 - Retiree Health Care	32,560	61,153	40,978	75,399	23.3 %
2208 - Vacation	10,345	20,000	15,252	20,000	— %
Total Salaries & Benefits	<u>1,868,400</u>	<u>3,420,664</u>	<u>2,278,034</u>	<u>4,332,002</u>	<u>26.6 %</u>
Operating Costs					
2006 - Postage	94	500	24	500	— %
2007 - Communications	12,805	20,000	13,275	20,000	— %
2008 - Printing & Publishing	197	2,000	700	2,000	— %
2009 - Office Supplies	4,700	8,750	7,687	8,750	— %
2010 - Travel/Per Diem	—	2,000	16	2,000	— %
2013 - Rental Of Equipment	1,450	7,500	2,085	7,500	— %
2016 - Education/Registration/Dues	175	6,000	3,159	6,000	— %
2023 - Maintenance - Building	1,663	10,000	5,273	10,000	— %
2025 - Utilities	36,199	52,500	39,365	52,500	— %
2040 - Contractual Services - Mowing	—	2,500	—	2,500	— %
2043 - Surveying, Engineering & Planning	—	—	—	—	— %

402-10 Road

	FY 21 Actual	FY 22 Adjusted	FY 22 Actual	FY 23 Budget	% Change
2046 - Janitors Supplies	7,680	9,000	6,054	9,000	— %
2051 - Maintenance - Roads	679,464	2,600,000	1,955,719	3,400,000	30.8 %
2052 - Striping	34,201	175,000	158,629	175,000	— %
2075 - Maintenance - Equipment	274,229	325,000	114,934	325,000	— %
2076 - Equipment Operating	440,297	600,000	583,157	700,000	16.7 %
2077 - Tools & Supplies	2,271	10,000	10,000	10,000	— %
2079 - Contractual Service - Maintenance	6,497	4,525	2,922	7,825	72.9 %
2082 - Safety Equipment	5,054	8,750	4,522	8,750	— %
2086 - Contractual Service - Physicals	—	4,000	—	4,000	— %
2130 - Computers And Peripherals	2,975	4,000	1,487	4,000	— %
2131 - Uniforms	11,603	15,000	8,565	20,000	33.3 %
2133 - Fencing	10,000	10,000	944	10,000	— %
2169 - Lab Testing	—	5,000	—	5,000	— %
2201 - Signs - Construction & Road	14,320	15,000	15,000	25,000	66.7 %
2413 - GPS System	—	—	—	15,000	— %
2802 - Staff Labor	116,928	250,000	197,405	250,000	— %
Total Operating Costs	<u>1,662,802</u>	<u>4,147,025</u>	<u>3,130,922</u>	<u>5,080,325</u>	<u>22.5 %</u>
Total Expenditures	<u>3,531,202</u>	<u>7,567,689</u>	<u>5,408,956</u>	<u>9,412,327</u>	<u>24.4 %</u>
Net Change from Operations	<u>(1,329,950)</u>	<u>(5,636,619)</u>	<u>(3,790,647)</u>	<u>(7,481,257)</u>	<u>32.7 %</u>
Capital Outlays (See Detail)	<u>9,884,300</u>	<u>10,939,398</u>	<u>7,005,041</u>	<u>21,976,953</u>	<u>100.9 %</u>
Net Change in Fund Balance	<u>(11,214,250)</u>	<u>(16,576,017)</u>	<u>(10,795,688)</u>	<u>(29,458,210)</u>	<u>77.7 %</u>
Cash Fund Balance Beginning of Year	1,346,176	4,831,927	4,831,927	24,036,240	397.4 %
Cash Transfer from the General Fund	<u>14,700,000</u>	<u>30,000,000</u>	<u>30,000,000</u>	<u>8,386,422</u>	<u>(72.0)%</u>
Cash Fund Balance End of Year	<u>\$ 4,831,926</u>	<u>\$ 18,255,910</u>	<u>\$ 24,036,239</u>	<u>\$ 2,964,452</u>	<u>(83.8)%</u>

402-10 Road

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
402-10 Road							
Full-Time Positions							
Administrative Coordinator	2.00	\$ 83,386	\$ 6,379	\$ 15,562	\$ 39,415	\$ 2,376	\$ 147,118
Leadman	3.00	183,062	14,004	34,164	51,067	5,217	287,514
Crew Supervisor	4.00	265,722	20,328	49,592	88,099	7,572	431,313
Equipment Operator	10.00	499,200	38,189	93,166	178,703	14,226	823,484
Supervisor	2.00	142,314	10,887	26,560	18,416	4,056	202,233
Mechanic	1.00	63,274	4,840	11,809	24,342	1,803	106,068
Sr. Equip. Operator	20.00	1,266,888	96,917	236,436	350,508	36,104	1,986,853
Superintendent	1.00	89,724	6,864	16,745	24,342	2,557	140,232
Staff Engineer	0.50	52,000	3,978	9,705	12,171	1,482	79,336
Full-Time Positions Total	43.50	2,645,570	202,386	493,739	787,063	75,393	4,204,151
Longevity Pay		48,480	3,709	—	—	—	52,189
Overtime		50,000	3,825	—	—	—	53,825
SEC 125 Flex Spending		310	—	—	—	—	310
Vacation		20,000	1,530	—	—	—	21,530
Road Total	<u>43.50</u>	<u>\$ 2,764,360</u>	<u>\$ 211,450</u>	<u>\$ 493,739</u>	<u>\$ 787,063</u>	<u>\$ 75,393</u>	<u>\$ 4,332,005</u>

402-10 Road

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4220 - Mower	\$ 167,219	\$ —	\$ —	\$ —	— %
4251 - Road Construction - New Chip Seal	7,824,145	8,127,741	5,659,927	18,535,000	128.0 %
4315 - Pickup (s)	91,101	98,000	95,967	196,000	100.0 %
4412 - Loader	190,632	245,000	59,390	450,000	83.7 %
4436 - Trailer	621,756	—	—	—	— %
4506 - Road Widener	103,514	—	—	—	— %
4558 - Broom(s)	—	52,000	13,500	82,000	57.7 %
4596 - Distributor	220,685	—	—	—	— %
4599 - Chip Spreader	—	440,000	314,211	440,000	— %
4616 - Video Message System	—	20,000	—	20,000	— %
4624 - Road Facility Remodel	73,944	75,000	66,139	75,000	— %
4657 - Tire Roller, Pneumatic	—	—	—	135,000	— %
4701 - FY 23 School Bus County Grant	—	—	—	90,000	— %
4702 - FY 23 School Bus State Grant	—	—	—	250,000	— %
4703 - FY 23 Co-op County Grant	66,667	118,120	—	35,000	(70)%
4704 - FY 23 Co-op State Grant	167,621	200,000	—	125,000	(38)%
4705 - FY 23 CAP County Grant	—	104,119	92,119	85,000	(18)%
4706 - FY 23 CAP State Grant	—	228,953	228,953	473,953	107 %
4750 - Rock Spreader	174,468	245,000	42,592	245,000	— %
4764 - FY 22 CAP County Grant	—	91,595	74,362	75,000	(18.1)%
4765 - FY 22 CAP State Grant	—	274,800	223,086	225,000	(18.1)%
4766 - FY 22 Co-op County Grant	—	69,700	—	35,000	(49.8)%
4767 - FY 22 Co-op State Grant	—	207,110	—	110,000	(46.9)%
4768 - FY 22 School Bus County Grant	—	85,560	24,694	65,000	(24.0)%
4769 - FY 22 School Bus State Grant	—	256,700	110,101	190,000	(26.0)%
4779 - Salt Spreader	182,548	—	—	40,000	— %
Total Capital Outlays	<u>\$ 9,884,300</u>	<u>\$ 10,939,398</u>	<u>\$ 7,005,041</u>	<u>\$ 21,976,953</u>	<u>100.9 %</u>

Lea County Farm and Range Fund



403-11 Farm & Range

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1640 - Taylor Grazing	\$ 14,558	\$ 20,000	\$ 13,119	\$ 20,000	— %
Miscellaneous Total	14,558	20,000	13,119	20,000	— %
Total Revenue	14,558	20,000	13,119	20,000	— %
Expenditures					
Operating Costs					
2091 - Soil & Water - Contract Service	62,400	65,000	65,000	65,000	— %
2092 - Wildlife - Contract Service	56,160	56,160	56,160	60,000	6.8 %
Total Operating Costs	118,560	121,160	121,160	125,000	3.2 %
Total Expenditures	118,560	121,160	121,160	125,000	3.2 %
Net Change from Operations	(104,002)	(101,160)	(108,041)	(105,000)	3.8 %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(104,002)	(101,160)	(108,041)	(105,000)	3.8 %
Cash Fund Balance Beginning of Year	51,839	22,836	22,836	39,795	74.3 %
Cash Transfer from the General Fund	75,000	125,000	125,000	105,000	(16.0)%
Cash Fund Balance End of Year	<u>\$ 22,837</u>	<u>\$ 46,676</u>	<u>\$ 39,795</u>	<u>\$ 39,795</u>	<u>(14.7)%</u>

Lea County Paving Districts Fund



416-19 Paving Districts

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Property Taxes					
1281 - Paving Districts	\$ —	\$ —	\$ —	\$ —	— %
Property Taxes Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2308 - Improvement District	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	2,538	2,538	2,538	2,538	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 2,538</u>	<u>\$ 2,538</u>	<u>\$ 2,538</u>	<u>\$ 2,538</u>	<u>— %</u>

Lea County Airports



Lea County Regional Airport



454-18 Lea Regional Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1260 - Refunds	\$ 857	\$ —	\$ —	\$ —	— %
1270 - Insurance	—	8,800	—	8,800	— %
1460 - Airport Rentals	31,277	50,400	32,093	50,400	— %
1461 - Fuel Flowage Fees	8,473	20,000	17,807	20,000	— %
1462 - Concession Lease Car Rental	14,850	50,000	17,970	50,000	— %
1463 - Concession Sale Car Rental	12,783	—	30,694	—	— %
Charges for Services Total	68,240	129,200	98,564	129,200	— %
Intergovernmental					
1481 - FAA Concrete Apron Grant	753,248	—	—	—	— %
1508 - Federal FAA Grant (Concrete Apron)	—	—	—	—	— %
1604 - CARES Act Grant	—	608,000	1,049,091	608,000	— %
1612 - FAA Grant - Pave Parking Lot	149,535	200,000	—	200,000	— %
1617 - Wildlife Fence Design FAA	—	62,500	—	62,500	— %
1618 - Wildlife Fence Design NMDOT	—	—	—	—	— %
1629 - Airfield Supplies	4,541	10,000	5,087	10,000	— %
1642 - Design RW 3-21 Extension	105,587	3,346,875	108,476	3,346,875	— %
1747 - NM DOT Aviation Grant	—	400,000	—	400,000	— %
1752 - NM DOT Aviation Grant	—	179,000	—	—	(100.0)%
1841 - Terminal Reconstruction (Hobbs)	300,000	—	—	—	— %
1843 - Safety Area Improvement	528,724	1,218,750	14,740	1,218,750	— %
1846 - Property Part 139 Hobbs Airport	—	194,000	—	194,000	— %
1849 - RW 3/21 RSA Environment Assessment	—	9,375	—	9,375	— %
Intergovernmental Total	1,841,635	6,228,500	1,177,394	6,049,500	(2.9)%
Total Revenue	1,909,875	6,357,700	1,275,958	6,178,700	(2.8)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	69,847	106,257	58,796	85,037	(20.0)%
2003 - Part Time Positions	—	4,420	—	4,420	— %
2005 - Overtime	2,338	5,000	2,779	5,000	— %
2063 - PERA	10,432	15,745	8,639	15,706	(0.2)%
2064 - FICA	6,203	8,926	4,785	7,302	(18.2)%
2065 - Health Insurance	20,936	35,494	18,721	44,050	24.1 %
2200 - Retiree Health Care	2,024	2,967	1,668	2,398	(19.2)%
2208 - Vacation	1,000	1,000	462	1,000	— %
Total Salaries & Benefits	112,780	179,809	95,850	164,913	(8.3)%
Operating Costs					
2007 - Communications	7,045	8,000	7,287	8,000	— %
2008 - Printing & Publishing	263	1,600	312	1,600	— %
2009 - Office Supplies	875	2,750	1,329	2,750	— %
2010 - Travel/Per Diem	—	3,500	—	3,500	— %
2011 - Vehicle - Gas & Oil	8,500	10,500	7,730	10,500	— %

454-18 Lea Regional Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
2012 - Maintenance	13,281	15,000	176	15,000	— %
2013 - Rental Of Equipment	—	2,500	—	2,500	— %
2016 - Education/Registration/Dues	3,165	3,500	3,086	3,500	— %
2023 - Maintenance - Building	3,685	37,000	24,726	37,000	— %
2025 - Utilities	78,595	135,000	94,955	135,000	— %
2052 - Striping	—	—	—	75,000	— %
2079 - Contractual Service - Maintenance	13,219	14,000	10,994	15,500	10.7 %
2111 - Vehicle - Maintenance	3,276	5,000	2,010	5,000	— %
2123 - Air Field Maintenance	42,961	45,000	10,781	45,000	— %
2131 - Uniforms	878	2,000	1,719	2,700	35.0 %
2181 - Air Field Supplies	4,162	10,000	9,543	10,000	— %
2405 - Federal Grant - FAA Tower	90,376	134,000	133,428	110,000	(17.9)%
2450 - NMDOT Marketing Grant	—	400,000	122,838	400,000	— %
2701 - Maintenance - Airport	23,914	25,000	24,144	25,000	— %
2802 - Staff Labor	—	11,500	6,934	18,500	60.9 %
Total Operating Costs	<u>294,195</u>	<u>865,850</u>	<u>461,992</u>	<u>926,050</u>	<u>7.0 %</u>
Total Expenditures	<u>406,975</u>	<u>1,045,659</u>	<u>557,842</u>	<u>1,090,963</u>	<u>4.3 %</u>
Net Change from Operations	<u>1,502,900</u>	<u>5,312,041</u>	<u>718,116</u>	<u>5,087,737</u>	<u>(4.2)%</u>
Capital Outlays (See Detail)	<u>3,185,636</u>	<u>8,554,681</u>	<u>1,435,176</u>	<u>13,227,350</u>	<u>54.6 %</u>
Net Change in Fund Balance	<u>(1,682,736)</u>	<u>(3,242,640)</u>	<u>(717,060)</u>	<u>(8,139,613)</u>	<u>151.0 %</u>
Cash Fund Balance Beginning of Year	880,612	1,697,876	1,697,876	9,176,666	440.5 %
Cash Transfer from the General Fund	<u>2,500,000</u>	<u>8,195,850</u>	<u>8,195,850</u>	<u>—</u>	<u>(100.0)%</u>
Cash Fund Balance End of Year	<u>\$ 1,697,876</u>	<u>\$ 6,651,086</u>	<u>\$ 9,176,666</u>	<u>\$ 1,037,053</u>	<u>(84.4)%</u>

454-18 Lea Regional Airport

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
454-18 Lea Regional Airport							
Full-Time Positions							
Airport Tech	2.00	\$ 84,157	\$ 6,438	\$ 15,705	\$ 44,050	\$ 2,399	\$ 152,749
Full-Time Positions Total	2.00	84,157	6,438	15,705	44,050	2,399	152,749
Longevity Pay		880	67	—	—	—	947
Overtime		5,000	383	—	—	—	5,383
Part-Time Positions		4,420	338	—	—	—	4,758
Vacation		1,000	77	—	—	—	1,077
Lea Regional Airport Total	<u>2.00</u>	<u>\$ 95,457</u>	<u>\$ 7,302</u>	<u>\$ 15,705</u>	<u>\$ 44,050</u>	<u>\$ 2,399</u>	<u>\$ 164,913</u>

454-18 Lea Regional Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4104 - Capital Improvements	\$ —	\$ 139,831	\$ —	\$ 210,000	50.2 %
4125 - Facility Improvements	15,964	2,025,000	753,916	3,200,000	58.0 %
4209 - Terminal Reconstruction-Hobbs	1,809,542	200,000	106,334	500,000	150.0 %
4287 - Safety Area Imp - Design & Environmental	10,000	10,000	—	10,000	— %
4288 - Safety Area Imp	207,474	1,300,000	287	400,000	(69.2) %
4294 - Property Part 139 Hobbs Airport	—	200,000	4,166	200,000	— %
4310 - Wildlife Fencing Design/Environmental	—	125,000	—	—	(100.0) %
4382 - Vehicle(s)	71,684	—	—	—	— %
4438 - Fire Truck	—	—	—	1,100,000	— %
4461 - Storage Building	—	50,000	—	50,000	— %
4590 - Airline LOC	—	—	—	—	— %
4592 - Firefighting Training Facility	—	40,000	—	70,000	75.0 %
4594 - Terminal Security	—	—	—	7,500	— %
4707 - ARFF Building	73,284	76,000	3,518	76,000	— %
4708 - Parking Lot	185,558	600,000	339,309	250,000	(58.3) %
4713 - Mower - Rotary	—	58,850	58,850	58,850	— %
4714 - Security Improvements	—	15,000	6,133	15,000	— %
4743 - Hobbs RW 3/21 Extension	98,950	3,570,000	162,663	6,600,000	84.9 %
4745 - Hobbs STARS LITE Design	—	30,000	—	30,000	— %
4746 - Concrete Apron	713,180	—	—	—	— %
4755 - Hangar Improvements	—	115,000	—	115,000	— %
4760 - ASP Grant Airline Equipment	—	—	—	185,000	— %
4761 - Crack Seal and Seal Coat Taxiway & Ramp	—	—	—	150,000	— %
Total Capital Outlays	<u>\$ 3,185,636</u>	<u>\$ 8,554,681</u>	<u>\$ 1,435,176</u>	<u>\$ 13,227,350</u>	<u>54.6 %</u>

Lovington Zip Franklin Airport



455-18 Lovington Zip Franklin Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1460 - Airport Rentals	\$ 12,104	\$ 5,000	\$ 9,592	\$ 5,000	— %
Charges for Services Total	<u>12,104</u>	<u>5,000</u>	<u>9,592</u>	<u>5,000</u>	<u>— %</u>
Intergovernmental					
1471 - Fed Grant Lovington Airport	—	—	22,181	—	— %
1604 - CARES Act Grant	—	20,000	17,108	20,000	— %
1508 - FAA Grant (PAPI Replacement)	24,790	158,333	118,258	158,333	— %
1845 - Property Part 139 Lovington Airport	—	47,500	—	47,500	— %
1629 - Airfield Supplies	4,067	10,000	—	10,000	— %
1985 - Electrical Vault & Generator	33,709	190,000	—	190,000	— %
Intergovernmental Total	<u>62,566</u>	<u>425,833</u>	<u>157,547</u>	<u>425,833</u>	<u>— %</u>
Total Revenue	<u>74,670</u>	<u>430,833</u>	<u>167,139</u>	<u>430,833</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	34,687	53,128	29,222	42,959	(19.1)%
2003 - Part Time Positions	—	2,210	—	2,210	— %
2005 - Overtime	802	2,000	976	2,000	— %
2063 - PERA	5,190	7,872	4,326	7,853	(0.2)%
2064 - FICA	2,671	4,463	2,334	3,608	(19.2)%
2065 - Health Insurance	8,380	17,747	9,873	22,025	24.1 %
2200 - Retiree Health Care	997	1,483	815	1,199	(19.2)%
2208 - Vacation	1,000	1,000	231	—	(100.0)%
Total Salaries & Benefits	<u>53,727</u>	<u>89,903</u>	<u>47,777</u>	<u>81,854</u>	<u>(9.0)%</u>
Operating Costs					
2007 - Communications	1,219	2,000	1,199	2,000	— %
2008 - Printing & Publishing	—	500	—	500	— %
2009 - Office Supplies	—	875	—	875	— %
2010 - Travel/Per Diem	—	—	—	—	— %
2011 - Vehicle - Gas & Oil	1,920	2,250	1,500	2,250	— %
2012 - Maintenance	5,500	5,500	—	5,500	— %
2016 - Education/Registration/Dues	—	—	—	—	— %
2023 - Maintenance - Building	—	2,000	—	2,000	— %
2025 - Utilities	7,854	11,000	8,205	11,000	— %
2079 - Contractual Services - Maintenance	—	—	—	—	— %
2111 - Vehicle - Maintenance	2,000	2,000	295	2,000	— %
2112 - Rental Of Land	9,000	13,000	10,255	13,000	— %
2123 - Air Field Maintenance	16,643	16,750	1,311	16,750	— %
2131 - Uniforms	—	500	—	500	— %
2181 - Air Field Supplies	—	10,000	2,378	10,000	— %
2701 - Maintenance - Airport	9,607	10,000	156	10,000	— %
2802 - Staff Labor	—	—	—	—	— %
Total Operating Costs	<u>53,743</u>	<u>76,375</u>	<u>25,299</u>	<u>76,375</u>	<u>— %</u>

455-18 Lovington Zip Franklin Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Total Expenditures	107,470	166,278	73,076	158,229	(4.8)%
Net Change from Operations	(32,800)	264,555	94,063	272,604	3.0 %
Capital Outlays (See Detail)	50,330	1,141,667	410,457	1,281,667	12.3 %
Net Change in Fund Balance	(83,130)	(877,112)	(316,394)	(1,009,063)	15.0 %
Cash Fund Balance Beginning of Year	1,936	18,805	18,805	1,088,245	5,686.9 %
Cash Transfer from the General Fund	100,000	1,385,834	1,385,834	123,229	(91.1)%
Cash Fund Balance End of Year	<u>\$ 18,806</u>	<u>\$ 527,527</u>	<u>\$ 1,088,245</u>	<u>\$ 202,411</u>	<u>(61.6)%</u>

455-18 Lovington Zip Franklin Airport

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
455-18 Lovington Zip Franklin Airport							
Full-Time Positions							
Airport Technician	<u>1.00</u>	<u>\$ 42,079</u>	<u>\$ 3,219</u>	<u>\$ 7,854</u>	<u>\$ 22,026</u>	<u>\$ 1,200</u>	<u>\$ 76,378</u>
Full-Time Positions Total	<u>1.00</u>	<u>42,079</u>	<u>3,219</u>	<u>7,854</u>	<u>22,026</u>	<u>1,200</u>	<u>76,378</u>
Longevity Pay		880	67	—	—	—	947
Overtime		2,000	153	—	—	—	2,153
Part-Time Positions		2,210	169	—	—	—	2,379
Vacation	<u> </u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Lovington Zip Franklin Airport Total	<u>1.00</u>	<u>\$ 47,169</u>	<u>\$ 3,608</u>	<u>\$ 7,854</u>	<u>\$ 22,026</u>	<u>\$ 1,200</u>	<u>\$ 81,857</u>

455-18 Lovington Zip Franklin Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4104 - Capital Improvements	\$ —	\$ 110,000	\$ 81,976	\$ 110,000	— %
4292 - Property Part 139 Lovington Airport	—	50,000	—	50,000	— %
4440 - Equipment - Capital	—	100,000	11,647	100,000	— %
4493 - Electrical Vault & Generator	—	200,000	152,233	200,000	— %
4495 - PAPI System Installation	10,330	166,667	164,601	166,667	— %
4542 - Lighting Upgrade	—	450,000	—	500,000	11.1 %
4713 - Mower - Rotary	—	—	—	90,000	— %
4714 - Security Improvements	—	15,000	—	15,000	— %
4736 - Improvements - Lovington Airport	40,000	50,000	—	50,000	— %
Total Capital Outlays	<u>\$ 50,330</u>	<u>\$ 1,141,667</u>	<u>\$ 410,457</u>	<u>\$ 1,281,667</u>	<u>12.26 %</u>

Lea County Jal Airport



456-18 Jal Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1460 - Airport Rentals	\$ 4,672	\$ 2,500	\$ 7,607	\$ 2,500	— %
Charges for Services Total	<u>4,672</u>	<u>2,500</u>	<u>7,607</u>	<u>2,500</u>	<u>— %</u>
Intergovernmental					
1508 - FAA Grant (PAPI Replacement)	9,270	158,334	118,713	158,334	— %
1592 - COVID Relief Grant	—	20,000	—	20,000	— %
1604 - Grant Revenue	1,346	20,000	41,627	20,000	— %
1629 - Airfield Supplies	1,399	10,000	—	10,000	— %
1628 - NMDOT Grant - Jal Maintenance	—	—	—	—	— %
1851 - Road Construction	—	—	—	—	— %
1985 - PAPI	110,341	190,000	—	190,000	— %
Intergovernmental Total	<u>122,356</u>	<u>398,334</u>	<u>160,340</u>	<u>398,334</u>	<u>— %</u>
Total Revenue	<u>127,028</u>	<u>400,834</u>	<u>167,947</u>	<u>400,834</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	34,686	53,128	29,221	42,959	(19.1)%
2003 - Part Time Positions	—	2,210	—	2,210	— %
2005 - Overtime	801	2,000	973	2,000	— %
2063 - PERA	5,190	7,872	4,326	7,853	(0.2)%
2064 - FICA	2,634	4,463	2,210	3,685	(17.4)%
2065 - Health Insurance	8,171	17,747	9,382	22,025	24.1 %
2200 - Retiree Health Care	901	1,483	776	1,199	(19.2)%
2208 - Vacation	1,000	1,000	231	1,000	— %
Total Salaries & Benefits	<u>53,383</u>	<u>89,903</u>	<u>47,119</u>	<u>82,931</u>	<u>(7.8)%</u>
Operating Costs					
2007 - Communications	506	1,500	506	1,500	— %
2008 - Printing & Publishing	—	625	—	625	— %
2009 - Office Supplies	—	875	—	875	— %
2010 - Travel/Per Diem	—	—	—	—	— %
2011 - Vehicle - Gas & Oil	1,028	2,250	1,500	2,250	— %
2012 - Maintenance	—	5,000	—	5,000	— %
2013 - Rental Of Equipment	—	750	—	750	— %
2016 - Education/Registration/Dues	710	750	—	750	— %
2023 - Maintenance - Building	—	2,500	—	2,500	— %
2025 - Utilities	2,959	5,000	3,029	5,000	— %
2111 - Vehicle - Maintenance	1,454	2,500	505	2,500	— %
2123 - Air Field Maintenance	9,977	16,750	92	16,750	— %
2131 - Uniforms	—	500	—	500	— %
2181 - Air Field Supplies	—	10,000	2,378	10,000	— %
2701 - Maintenance - Airport	124	12,500	—	12,500	— %
2802 - Staff Labor	—	1,500	—	1,500	— %
Total Operating Costs	<u>16,758</u>	<u>63,000</u>	<u>8,010</u>	<u>63,000</u>	<u>— %</u>

456-18 Jal Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Total Expenditures	70,141	152,903	55,129	145,931	(4.6)%
Net Change from Operations	56,887	247,931	112,818	254,903	2.8 %
Capital Outlays (See Detail)	73,198	910,000	266,437	1,112,000	22.2 %
Net Change in Fund Balance	(16,311)	(662,069)	(153,619)	(857,097)	29.5 %
Cash Fund Balance Beginning of Year	54,300	87,989	87,989	998,035	1,034.3 %
Cash Transfer from the General Fund	50,000	1,063,666	1,063,666	93,430	(91.2)%
Cash Fund Balance End of Year	<u>\$ 87,989</u>	<u>\$ 489,586</u>	<u>\$ 998,036</u>	<u>\$ 234,368</u>	<u>(52.1)%</u>

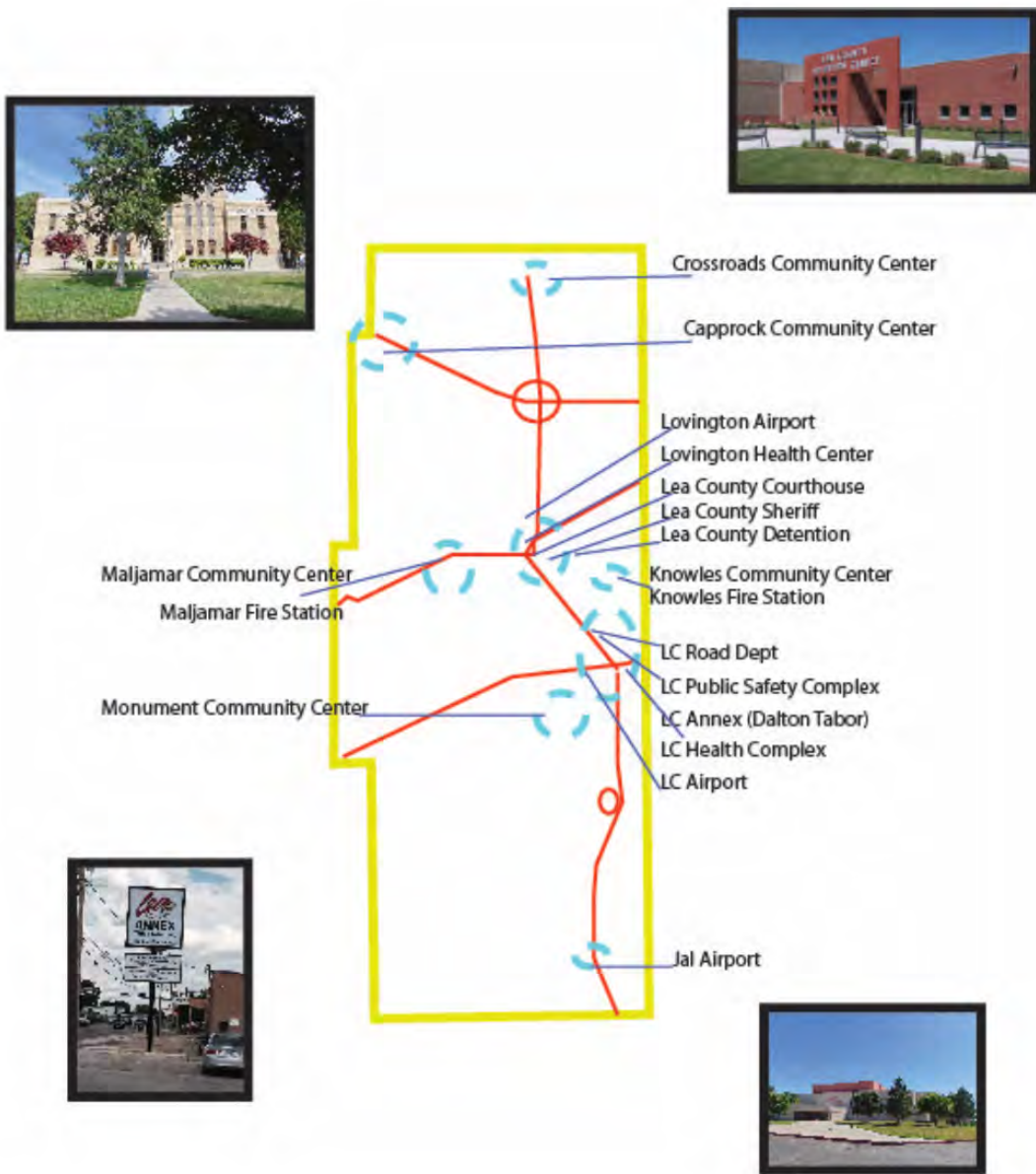
456-18 Jal Airport

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
456-18 Jal Airport							
Full-Time Positions							
Airport Tech	<u>1.00</u>	<u>\$ 42,079</u>	<u>\$ 3,219</u>	<u>\$ 7,854</u>	<u>\$ 22,026</u>	<u>\$ 1,200</u>	<u>\$ 76,378</u>
Full-Time Positions Total	<u>1.00</u>	<u>42,079</u>	<u>3,219</u>	<u>7,854</u>	<u>22,026</u>	<u>1,200</u>	<u>76,378</u>
Longevity Pay		880	67	—	—	—	947
Overtime		2,000	153	—	—	—	2,153
Part-Time Positions		2,210	169	—	—	—	2,379
Vacation	<u> </u>	<u>1,000</u>	<u>77</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>1,077</u>
Jal Airport Total	<u>1.00</u>	<u>\$ 48,169</u>	<u>\$ 3,685</u>	<u>\$ 7,854</u>	<u>\$ 22,026</u>	<u>\$ 1,200</u>	<u>\$ 82,933</u>

456-18 Jal Airport

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4104 - Capital Improvements	\$ —	\$ 110,000	\$ 81,518	\$ 110,000	— %
4373 - Jal Airport Improvements	14,952	60,000	—	460,000	666.7 %
4493 - Electrical Vault & Generator	36,944	—	—	—	— %
4495 - PAPI System Installation	3,903	225,000	184,919	—	(100.0)%
4547 - Pavement Rehabilitation	—	450,000	—	450,000	— %
4712 - Zero Turn Mower	—	—	—	27,000	— %
4714 - Security Improvements	—	15,000	—	15,000	— %
4737 - Improvements - Jal Airport	17,399	50,000	—	50,000	— %
Total Capital Outlays	<u>\$ 73,198</u>	<u>\$ 910,000</u>	<u>\$ 266,437</u>	<u>\$ 1,112,000</u>	<u>22.2 %</u>

Lea County Facilities Department



Lea County Event Facilities



Lea County Event Center



463-31 Lea County Event Center

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1016 - RV Rental Space	\$ —	\$ 1,700	\$ —	\$ 1,700	— %
1260 - Refunds	—	—	—	—	— %
1301 - LCEC Ticket Sales	—	5,000	20,700	5,000	— %
1302 - LCEC Concession Sales	—	55,000	25,102	55,000	— %
1303 - LCEC Merchandising	—	—	—	—	— %
1305 - LCEC Rental	7,723	125,000	137,797	125,000	— %
1308 - LCEC RV Parking	1,028	—	925	—	— %
1309 - LCEC Security	120	15,000	7,763	15,000	— %
1311 - LCEC House Staffing	120	11,000	10,871	11,000	— %
1312 - LCEC Sheriff's Officers	—	9,000	5,673	9,000	— %
1314 - Special Productions	—	—	668	—	— %
1318 - Linens	773	7,000	10,342	7,000	— %
1440 - Credit Card Charges	—	—	15	—	— %
Miscellaneous	<u>9,764</u>	<u>228,700</u>	<u>219,856</u>	<u>228,700</u>	<u>— %</u>
Total Revenue	<u>9,764</u>	<u>228,700</u>	<u>219,856</u>	<u>228,700</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	170,075	178,600	170,685	228,458	27.9 %
2005 - Overtime	2,179	5,500	5,500	30,000	445.5 %
2003 - Part Time Positions	—	—	—	—	— %
2063 - PERA	25,718	25,743	24,004	41,024	59.4 %
2064 - FICA	13,148	14,849	13,826	20,155	35.7 %
2065 - Health Insurance	41,734	44,417	38,889	75,409	69.8 %
2208 - Vacation	—	10,000	—	5,000	(50.0)%
2200 - Retiree Health Care	4,846	4,851	4,523	6,265	29.1 %
Total Salaries & Benefits	<u>257,700</u>	<u>283,960</u>	<u>257,427</u>	<u>406,311</u>	<u>43.1 %</u>
Operating Costs					
2006 - Postage	8	50	—	50	— %
2007 - Communications	7,194	8,000	6,789	10,000	25.0 %
2008 - Printing & Publishing	43	2,500	2,082	3,000	20.0 %
2009 - Office Supplies	1,790	2,656	2,612	4,000	50.6 %
2010 - Travel/Per Diem	—	1,000	—	1,000	— %
2011 - Vehicle - Gas & Oil	890	2,500	1,826	4,500	80.0 %
2012 - Maintenance	23,967	77,000	56,600	120,000	55.8 %
2013 - Rental Of Equipment	—	1,000	—	3,000	200.0 %
2016 - Education/Registration/Dues	1,073	1,500	733	1,500	— %
2025 - Utilities	170,493	215,000	203,337	235,000	9.3 %
2027 - Advertising	2,743	7,000	2,807	10,000	42.9 %
2046 - Janitors Supplies	5,833	20,000	11,402	40,000	100.0 %
2079 - Contractual Service - Maintenance	120,901	120,000	106,725	127,000	5.8 %
2111 - Vehicle - Maintenance	—	2,500	309	2,500	— %
2130 - Computers And Peripherals	—	2,000	1,806	4,000	100.0 %
2131 - Uniforms	—	500	500	2,000	300.0 %

463-31 Lea County Event Center

	FY 21 Actual	FY 22 Adjusted	FY 22 Actual	FY 23 Budget	% Change
2165 - Software	—	5,000	2,768	5,000	— %
2232 - Non-Capital Equipment	—	56,839	9,853	50,000	(12.0)%
2438 - Special Productions	—	655,000	618,313	2,750,000	319.8 %
2802 - Staff Labor	12,772	105,000	101,922	210,000	100.0 %
2875 - Bank Service Charges	274	3,000	1,315	5,000	66.7 %
2879 - Catering/Linens	2,220	40,000	33,332	50,000	25.0 %
2895 - Refunds	3,723	4,000	2,244	4,000	— %
Total Operating Costs	353,924	1,332,045	1,167,275	3,641,550	173.4 %
Total Expenditures	611,624	1,616,005	1,424,702	4,047,861	150.5 %
Net Change from Operations	(601,860)	(1,387,305)	(1,204,846)	(3,819,161)	175.3 %
Capital Outlays (See Detail)	—	2,557,000	1,292,338	11,110,000	334.5 %
Net Change in Fund Balance	(601,860)	(3,944,305)	(2,497,184)	(14,929,161)	278.5 %
Cash Fund Balance Beginning of Year	97,431	545,571	545,571	11,158,386	1,945.3 %
Cash Transfer from the General Fund	1,050,000	13,110,000	13,110,000	3,819,160	(70.9)%
Cash Fund Balance End of Year	\$ 545,571	\$ 9,711,266	\$ 11,158,387	\$ 48,385	(99.5)%

463-31 Lea County Event Center

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
463-31 Event Center							
Full-Time Positions							
Director	0.50	\$ 65,000	\$ 4,973	\$ 12,131	\$ —	\$ 1,853	\$ 83,957
Operations Supervisor	1.00	51,150	3,913	9,546	18,416	1,458	84,483
Operations Technician	2.00	69,888	5,346	13,043	32,651	1,992	122,920
Administrative Coordinator	<u>1.00</u>	<u>33,780</u>	<u>2,584</u>	<u>6,304</u>	<u>24,342</u>	<u>963</u>	<u>67,973</u>
Full-Time Positions Total	4.50	219,818	16,816	41,024	75,409	6,266	359,333
Longevity Pay		8,640	661	—	—	—	9,301
Overtime		30,000	2,295	—	—	—	32,295
Part Time Positions		—	—	—	—	—	—
Vacation		<u>5,000</u>	<u>383</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5,383</u>
Event Center Total	<u>4.50</u>	<u>\$ 263,458</u>	<u>\$ 20,155</u>	<u>\$ 41,024</u>	<u>\$ 75,409</u>	<u>\$ 6,266</u>	<u>\$ 406,312</u>

463-31 Lea County Event Center

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4367 - Equipment	\$ —	\$ 50,000	\$ —	\$ 500,000	900.0 %
4382 - Vehicle	—	40,000	12,499	40,000	— %
4778 - Buildings Improvements	—	2,467,000	1,279,839	10,570,000	328.5 %
Total Capital Outlays	<u>\$ —</u>	<u>\$ 2,557,000</u>	<u>\$ 1,292,338</u>	<u>\$ 11,110,000</u>	<u>334.5 %</u>

Lea County Fairgrounds



101 South Commercial
Lovington, NM
(575) 396-8686

Lea County Fairgrounds



460-32 Lea County Fairgrounds

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1396 - NM Legislative Grant	\$ —	\$ —	\$ —	\$ —	— %
Intergovernmental Total	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Miscellaneous					
1005 - Arena/Stall Rental	16,620	10,000	26,248	10,000	— %
1016 - RV Space Rental	5,567	3,000	20,845	3,000	— %
1226 - Rodeo Production	—	30,000	320	—	(100.0)%
1227 - Christmas Celebration	—	5,000	—	5,000	— %
1228 - Special Productions	—	—	—	5,000	— %
1229 - Special Productions	—	—	—	8,000	— %
1241 - Special Productions	—	—	—	10,000	— %
1292 - Event Staff	600	10,000	3,108	10,000	— %
1298 - Fairground Building Rent	3,080	20,000	13,049	20,000	— %
1299 - Ranch Rodeo	—	12,000	—	30,000	150.0 %
1314 - Special Productions	3,714	5,000	—	—	(100.0)%
1440 - Credit Card Charges	57	—	453	3,000	— %
Miscellaneous	<u>29,638</u>	<u>95,000</u>	<u>64,023</u>	<u>104,000</u>	<u>9.5 %</u>
Total Revenue	<u>29,638</u>	<u>95,000</u>	<u>64,023</u>	<u>104,000</u>	<u>9.5 %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	190,306	271,802	254,104	256,295	(5.7)%
2005 - Overtime	8,052	15,000	8,219	20,000	33.3 %
2063 - PERA	29,295	40,204	37,468	46,521	15.7 %
2064 - FICA	14,910	22,177	20,239	21,366	(3.7)%
2065 - Health Insurance	52,313	69,766	57,332	75,765	8.6 %
2200 - Retiree Health Care	5,659	7,575	7,035	7,104	(6.2)%
2208 - Vacation	—	3,100	—	3,000	(3.2)%
Total Salaries & Benefits	<u>300,535</u>	<u>429,624</u>	<u>384,397</u>	<u>430,051</u>	<u>0.1 %</u>
Operating Costs					
2006 - Postage	442	1,000	246	1,000	— %
2007 - Communications	3,857	4,000	3,328	5,000	25.0 %
2008 - Printing & Publishing	286	1,000	272	2,000	100.0 %
2009 - Office Supplies	3,766	2,000	1,519	5,000	150.0 %
2010 - Travel/Per Diem	—	500	—	2,000	300.0 %
2011 - Vehicle - Gas & Oil	2,566	5,000	4,878	10,000	100.0 %
2012 - Maintenance	38,035	112,000	111,118	55,000	(50.9)%
2013 - Rental Of Equipment	157	2,000	—	2,000	— %
2016 - Education/Registration/Dues	719	1,000	355	1,000	— %
2020 - Supplies	4,134	6,000	4,361	8,000	33.3 %
2025 - Utilities	101,441	134,100	133,948	155,000	15.6 %
2027 - Advertising	(35)	2,000	35	3,000	50.0 %
2046 - Janitors Supplies	1,923	3,000	1,694	5,000	66.7 %
2075 - Maintenance - Equipment	5,327	14,000	8,353	10,000	(28.6)%
2076 - Equipment Operating	2,289	3,000	2,390	8,000	166.7 %

460-32 Lea County Fairgrounds

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
2079 - Contractual Service - Maintenance	39,897	36,000	35,237	93,000	158.3 %
2111 - Vehicle - Maintenance	3,749	7,500	4,853	6,500	(13.3)%
2130 - Computers And Peripherals	6,456	7,500	7,363	11,000	46.7 %
2131 - Uniforms	3,349	4,000	3,763	6,000	50.0 %
2153 - Disposal	—	3,300	3,200	4,000	21.2 %
2232 - Non-Capital Equipment	—	—	—	28,100	— %
2438 - Special Productions	—	—	—	160,000	— %
2503 - Rodeo Production	76,326	80,000	79,571	90,000	12.5 %
2504 - Ranch Rodeo	—	10,600	10,438	—	(100.0)%
2505 - Meal Expense	—	200	—	200	— %
2551 - County Sponsored Events	—	30,000	29,486	—	(100.0)%
2552 - Christmas Celebration	—	30,000	29,768	—	(100.0)%
2875 - Bank Service Charges	—	—	—	5,000	— %
2895 - Refunds	900	1,000	900	1,000	— %
Total Operating Costs	<u>295,584</u>	<u>500,700</u>	<u>477,076</u>	<u>676,800</u>	<u>35.2 %</u>
Total Expenditures	<u>596,119</u>	<u>930,324</u>	<u>861,473</u>	<u>1,106,851</u>	<u>19.0 %</u>
Net Change from Operations	<u>(566,481)</u>	<u>(835,324)</u>	<u>(797,450)</u>	<u>(1,002,851)</u>	<u>20.1 %</u>
Capital Outlays (See Detail)	<u>824,868</u>	<u>813,500</u>	<u>261,401</u>	<u>2,822,000</u>	<u>246.9 %</u>
Net Change in Fund Balance	<u>(1,391,349)</u>	<u>(1,648,824)</u>	<u>(1,058,851)</u>	<u>(3,824,851)</u>	<u>132.0 %</u>
Cash Fund Balance Beginning of Year	83,586	492,241	492,241	3,255,389	561.3 %
Cash Transfer from the General Fund	<u>1,800,000</u>	<u>3,822,000</u>	<u>3,822,000</u>	<u>997,852</u>	<u>(73.9)%</u>
Cash Fund Balance End of Year	<u>\$ 492,237</u>	<u>\$ 2,665,417</u>	<u>\$ 3,255,390</u>	<u>\$ 428,390</u>	<u>(83.9)%</u>

460-32 Lea County Fairgrounds

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
460-32 Fairgrounds							
Full-Time Positions							
Maintenance Tech	0.86	\$ 34,936	\$ 2,673	\$ 6,520	\$ 12,963	\$ 996	\$ 58,087
Administrative Coordinator	0.86	48,226	3,689	9,000	20,934	1,374	83,224
Maintenance Lead	0.86	30,750	2,352	5,739	20,934	876	60,652
General Manager	0.86	79,465	6,079	14,830	20,934	2,265	123,573
Director	0.43	55,900	4,276	10,432	—	1,593	72,201
Full-Time Positions Total	<u>3.87</u>	<u>249,277</u>	<u>19,070</u>	<u>46,521</u>	<u>75,765</u>	<u>7,103</u>	<u>397,736</u>
Longevity Pay		7,018	537	—	—	—	7,555
Overtime		20,000	1,530	—	—	—	21,530
Vacation		3,000	230	—	—	—	3,230
Fairgrounds Total	<u>3.87</u>	<u>\$ 279,295</u>	<u>\$ 21,366</u>	<u>\$ 46,521</u>	<u>\$ 75,765</u>	<u>\$ 7,103</u>	<u>\$ 430,050</u>

460-32 Lea County Fairgrounds

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4125 - Facility Improvements	\$ 67,419	\$ 200,000	\$ 119,410	\$ 202,000	1.0 %
4230 - Horse Barn	—	—	—	1,200,000	— %
4242 - Chairs	2,635	2,000	—	—	(100.0)%
4246 - Tables	—	4,000	2,870	—	(100.0)%
4313 - All Terrain Vehicle	10,000	12,500	12,499	—	(100.0)%
4315 - Pickup(s)	—	95,000	80,209	—	(100.0)%
4362 - Camera(s)	—	—	—	20,000	— %
4367 - AV Equipment	47,981	—	—	—	— %
4382 - Vehicle	—	—	—	60,000	— %
4532 - Men's Restroom	—	—	—	25,000	— %
4544 - Portable Sound System	—	—	—	300,000	— %
4585 - PY Fairground Improvements	696,833	—	—	—	— %
4586 - Fairgrounds Improvements	—	500,000	46,413	1,000,000	100.0 %
4595 - Fence	—	—	—	15,000	— %
Total Capital Outlays	\$ 824,868	\$ 813,500	\$ 261,401	\$ 2,822,000	246.9 %

Lea County Fair and Rodeo



461-33 Lea County Fair & Rodeo

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1487 - Lodger's Tax Grant	\$ —	\$ 75,000	\$ —	\$ 50,000	(33.3)%
Intergovernmental Total	<u>—</u>	<u>75,000</u>	<u>—</u>	<u>50,000</u>	<u>(33.3)%</u>
Miscellaneous					
1001 - Rodeo Ticket Sales	38,457	43,200	44,043	44,000	1.9 %
1002 - Rodeo Concessions	—	35,000	—	35,000	— %
1004 - Rodeo Sponsorships	88,500	300,000	155,600	300,000	— %
1016 - RV Space Rental	10,205	6,700	5,238	7,000	4.5 %
1259 - Refund Performance Fee	—	4,000	—	4,000	— %
1260- Refunds	18,429	—	25,044	—	— %
1270- Insurance Recovery	—	20,000	—	20,000	— %
1294 - Fair Comm Booth Rentals	21,255	30,000	32,637	30,000	— %
1295 - Fair Gate Ticket Sales	—	300,000	217,592	325,000	8.3 %
1296 - Fair Carnival Rental	—	180,000	230,146	190,000	5.6 %
1297 - Fair Outside Space Rental	21,400	25,000	47,155	25,000	— %
1300 - Fiddler's Contest	—	1,000	—	1,000	— %
1801 - Entry Fees	4,661	8,000	5,594	10,000	25.0 %
1802 - Equine Facility Sales	—	18,000	14,550	18,500	2.8 %
1803 - Yucca Activities	—	1,500	605	1,500	— %
1440 - Credit Card Charges	513	—	4,023	5,000	— %
1902 - Deposits	—	1,000	17,023	1,000	— %
1907 - Buckle Donation Committee	8,005	18,000	14,568	18,000	— %
Miscellaneous	<u>211,425</u>	<u>991,400</u>	<u>813,818</u>	<u>1,035,000</u>	<u>4.4 %</u>
Total Revenue	<u>211,425</u>	<u>1,066,400</u>	<u>813,818</u>	<u>1,085,000</u>	<u>1.7 %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	26,509	40,887	35,321	34,462	(15.7)%
2003 - Part Time Positions	—	3,600	—	3,600	— %
2005 - Overtime	23,301	76,556	76,430	85,000	11.0 %
2063 - PERA	4,010	6,058	5,231	6,249	3.2 %
2064 - FICA	3,615	9,260	2,996	9,414	1.7 %
2065 - Health Insurance	7,287	9,735	7,886	10,572	8.6 %
2200 - Retiree Health Care	756	1,141	1,012	954	(16.4)%
Total Salaries & Benefits	<u>65,478</u>	<u>147,237</u>	<u>128,876</u>	<u>150,251</u>	<u>2.0 %</u>
Operating Costs					
2006 - Postage	611	3,000	199	3,000	— %
2007 - Communications	—	—	—	10,000	
2008 - Printing & Publishing	2,627	9,000	8,730	9,000	— %
2009 - Office Supplies	2,490	5,000	2,422	6,000	20.0 %
2010 - Travel/Per Diem	1,246	5,000	2,696	6,000	20.0 %
2012 - Maintenance	17,687	25,000	24,088	30,000	20.0 %
2013 - Rental Of Equipment	5,918	5,000	59	27,000	440.0 %

461-33 Lea County Fair & Rodeo

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
2016 - Education/Registration/Dues	693	1,100	1,004	3,000	172.7 %
2020 - Supplies	12,170	20,100	20,100	30,000	49.3 %
2025 - Utilities	2,000	2,000	1,028	2,000	— %
2027 - Advertising	43,231	165,000	149,933	159,000	(3.6)%
2046 - Janitors Supplies	8,193	18,000	9,324	20,000	11.1 %
2067 - Property/Liability Insurance	1,311	40,000	21	55,000	37.5 %
2130 - Computers and Peripherals	—	—	—	10,000	— %
2152 - Contract Labor/Professional Service	—	60,000	53,671	65,000	8.3 %
2153 - Disposal	—	7,000	7,000	8,000	14.3 %
2174 - Buckle Donation Committee	12,008	20,000	13,122	20,000	— %
2327 - Judges & Parade	4,974	15,000	13,298	15,000	— %
2328 - Premiums	3,782	9,500	9,419	10,000	5.3 %
2399 - Entertainment	109,443	665,000	643,999	765,750	15.2 %
2502 - Queen	3,987	9,528	6,762	19,028	99.7 %
2503 - Rodeo Production	57,056	450,659	440,972	493,800	9.6 %
2510 - Sign Upkeep	6,904	12,000	10,542	15,000	25.0 %
2533 - Team Roping	—	15,000	14,848	17,000	— %
2534 - Junior Rodeo	—	—	—	—	— %
2535 - Barrel Racing	—	—	—	—	— %
2536 - Fiddler's Contest	1,185	7,000	6,172	8,000	14.3 %
2802 - Staff Labor	13,257	65,000	65,000	90,000	38.5 %
2875 - Bank Service Charges	1,000	5,200	2,494	4,200	(19.2)%
2895 - Refunds	123,783	6,000	4,784	6,000	— %
Total Operating Costs	<u>435,556</u>	<u>1,645,087</u>	<u>1,511,687</u>	<u>1,906,778</u>	<u>15.9 %</u>
Total Expenditures	<u>501,034</u>	<u>1,792,324</u>	<u>1,640,563</u>	<u>2,057,029</u>	<u>14.8 %</u>
Net Change from Operations	<u>(289,609)</u>	<u>(725,924)</u>	<u>(826,745)</u>	<u>(972,029)</u>	<u>33.9 %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(289,609)</u>	<u>(725,924)</u>	<u>(826,745)</u>	<u>(972,029)</u>	<u>33.9 %</u>
Cash Fund Balance Beginning of Year	570,606	580,997	580,997	354,253	(39.0)%
Cash Transfer from the General Fund	<u>300,000</u>	<u>600,000</u>	<u>600,000</u>	<u>972,029</u>	<u>62.0 %</u>
Cash Fund Balance End of Year	<u>\$ 580,997</u>	<u>\$ 455,073</u>	<u>\$ 354,252</u>	<u>\$ 354,253</u>	<u>(22.2)%</u>

461-33 Lea County Fair & Rodeo

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
461-33 Fair & Rodeo							
Full-Time Positions							
Maintenance Tech	0.12	\$ 4,875	\$ 373	\$ 910	\$ 1,809	\$ 139	\$ 8,105
Administrative Coordinator	0.12	6,729	515	1,256	2,921	192	11,613
Maintenance Lead	0.12	4,291	328	801	2,921	122	8,463
General Manager	0.05	6,500	497	1,213	—	185	8,396
Business Manager	0.12	11,088	848	2,069	2,921	316	17,243
Full-Time Positions Total	0.53	33,483	2,561	6,249	10,572	954	53,819
Part Time Positions		3,600	275	—	—	—	3,875
Longevity Pay		979	75	—	—	—	1,054
Overtime		85,000	6,503	—	—	—	91,503
Fair & Rodeo Total	<u>0.53</u>	<u>\$ 123,062</u>	<u>\$ 9,414</u>	<u>\$ 6,249</u>	<u>\$ 10,572</u>	<u>\$ 954</u>	<u>\$ 150,251</u>

Lea County Fair and Rodeo Hispanic Heritage Night Celebration



462-34 Hispanic Heritage Night

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1004 - Rodeo Sponsorships	\$ 500	\$ 5,000	\$ 6,465	\$ 5,000	— %
1295 - Fair Gate Ticket Sales	—	80,000	60,325	80,000	— %
1296 - Fair Carnival Rental	—	30,000	—	30,000	— %
Miscellaneous	<u>500</u>	<u>115,000</u>	<u>66,790</u>	<u>115,000</u>	<u>— %</u>
Total Revenue	<u>500</u>	<u>115,000</u>	<u>66,790</u>	<u>115,000</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	4,418	6,854	5,887	7,260	5.9 %
2005 - Overtime	4,535	9,444	2,315	10,000	5.9 %
2063 - PERA	668	1,009	872	1,325	31.3 %
2064 - FICA	409	1,244	469	1,320	6.1 %
2065 - Health Insurance	1,214	1,622	1,313	1,762	8.6 %
2200 - Retiree Health Care	126	190	163	202	6.3 %
Total Salaries & Benefits	<u>11,370</u>	<u>20,363</u>	<u>11,019</u>	<u>21,869</u>	<u>7.4 %</u>
Operating Costs					
2006 - Postage	—	100	—	100	— %
2008 - Printing & Publishing	—	1,000	51	1,000	— %
2010 - Travel/Per Diem	—	1,000	—	—	(100.0)%
2012 - Maintenance	—	1,000	1,000	1,000	— %
2020 - Supplies	—	1,000	314	1,000	— %
2025 - Utilities	500	—	—	—	— %
2027 - Advertising	—	10,000	10,000	5,000	(50.0)%
2046 - Janitors Supplies	1,000	—	—	—	— %
2067 - Property/Liability Insurance	—	—	—	—	— %
2152 - Contract Labor/Professional Services	—	1,000	—	1,000	— %
2399 - Entertainment	100,675	163,000	158,963	194,145	19.1 %
2502 - Queen	1,655	3,500	3,500	3,500	— %
2802 - Staff Labor	1,987	4,000	4,000	4,000	— %
2875 - Bank Service Charges	500	500	500	500	— %
Total Operating Costs	<u>106,317</u>	<u>186,100</u>	<u>178,328</u>	<u>211,245</u>	<u>13.5 %</u>
Total Expenditures	<u>117,687</u>	<u>206,463</u>	<u>189,347</u>	<u>233,114</u>	<u>12.9 %</u>
Net Change from Operations	<u>(117,187)</u>	<u>(91,463)</u>	<u>(122,557)</u>	<u>(118,114)</u>	<u>29.1 %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(117,187)</u>	<u>(91,463)</u>	<u>(122,557)</u>	<u>(118,114)</u>	<u>29.1 %</u>
Cash Fund Balance Beginning of Year	37,756	20,568	20,568	98,011	376.5 %
Cash Transfer from the General Fund	<u>100,000</u>	<u>200,000</u>	<u>200,000</u>	<u>118,114</u>	<u>(40.9)%</u>
Cash Fund Balance End of Year	<u>\$ 20,569</u>	<u>\$ 129,105</u>	<u>\$ 98,011</u>	<u>\$ 98,011</u>	<u>(24.1)%</u>

462-34 Hispanic Heritage Night

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
462-34 Hispanic Heritage Night							
Full-Time Positions							
Maintenance Tech	0.02	\$ 812	\$ 62	\$ 152	\$ 301	\$ 23	\$ 1,351
Administrative Coordinator	0.02	1,122	86	209	487	32	1,935
Maintenance Lead	0.02	715	55	133	487	20	1,410
General Manager	0.02	2,600	199	485	—	74	3,358
Business Manager	0.02	1,848	141	345	487	53	2,874
Full-Time Positions Total	0.10	7,097	543	1,324	1,762	202	10,927
Longevity Pay		163	12	—	—	—	175
Overtime		10,000	765	—	—	—	10,765
Hispanic Heritage Night Total	<u>0.10</u>	<u>\$ 17,260</u>	<u>\$ 1,320</u>	<u>\$ 1,324</u>	<u>\$ 1,762</u>	<u>\$ 202</u>	<u>\$ 21,868</u>

Lea County Community Centers



404-12 Community Centers

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Operating Costs					
2023 - Maintenance - Building	\$ —	\$ 50,000	\$ —	\$ 50,000	— %
2025 - Utilities	10,805	21,000	11,244	21,000	— %
2079 - Contractual Service - Maintenance	5,645	5,670	4,708	5,670	— %
Total Operating Costs	<u>16,450</u>	<u>76,670</u>	<u>15,952</u>	<u>76,670</u>	<u>— %</u>
Total Expenditures	<u>16,450</u>	<u>76,670</u>	<u>15,952</u>	<u>76,670</u>	<u>— %</u>
Net Change from Operations	<u>(16,450)</u>	<u>(76,670)</u>	<u>(15,952)</u>	<u>(76,670)</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>100,000</u>	<u>—</u>	<u>100,000</u>	<u>— %</u>
Net Change in Fund Balance	<u>(16,450)</u>	<u>(176,670)</u>	<u>(15,952)</u>	<u>(176,670)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	21,438	4,988	4,988	189,036	3,690.0 %
Cash Transfer from the General Fund	<u>—</u>	<u>200,000</u>	<u>200,000</u>	<u>76,670</u>	<u>(61.7)%</u>
Cash Fund Balance End of Year	<u>\$ 4,988</u>	<u>\$ 28,318</u>	<u>\$ 189,036</u>	<u>\$ 89,036</u>	<u>214.4 %</u>

404-12 Community Centers

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4104 - Improvements	\$ —	\$ 100,000	\$ —	\$ 100,000	— %
Total Capital Outlays	<u>\$ —</u>	<u>\$ 100,000</u>	<u>\$ —</u>	<u>\$ 100,000</u>	<u>— %</u>

Lea County Capital Projects Fund



430 - Lea County Capital Projects

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1458 - NM Leg Grant - Courthouse Renovation	\$ —	\$ 3,163,000	\$ —	\$ 4,063,000	28.5 %
Intergovernmental Total	—	3,163,000	—	4,063,000	28.5 %
Total Revenue	—	3,163,000	—	4,063,000	28.5 %
Capital Outlay					
4110 - Judicial Complex - Sheriff	86,697	100,000	85,629	100,000	— %
4123 - County Fire Department Improvements	—	3,000,000	1,276,272	7,000,000	133.3 %
4125 - Facility Improvements	315,525	500,000	—	—	(100.0)%
4139 - General Services Building	76,095	500,000	53,596	500,000	— %
4250 - Water Rights	—	300,000	—	300,000	— %
4315 - Pickup(s) (Environmental)	132,320	300,000	253,420	350,000	16.7 %
4324 - Copier (Sheriff)	16,000	—	—	—	— %
4328 - Remodel Courthouse	—	21,800,000	—	30,000,000	37.6 %
4331 - Server Upgrade (Info Technology)	88,822	120,000	52,074	200,000	66.7 %
4331 - Server Upgrade (Sheriff)	31,000	31,000	31,000	31,000	— %
4333 - Judicial Complex	2,941,937	2,000,000	1,585,892	—	(100.0)%
4367 - Equipment (Road)	9,954	—	—	—	— %
4367 - Equipment (DWI Probation)	—	18,000	—	—	(100.0)%
4367 - Equipment (EMS Command Post)	—	350,000	159,163	550,000	57.1 %
4367 - Equipment (Environmental)	242,132	180,000	16,504	370,000	105.6 %
4367 - Equipment (Facilities)	80,196	75,000	72,179	100,000	33.3 %
4367 - Equipment (Info Technology)	—	160,000	104,470	600,000	275.0 %
4382 - Vehicle(s) (Commission)	—	50,000	50,000	—	(100.0)%
4382 - Vehicle(s) (Facilities)	30,240	55,000	55,000	175,000	218.2 %
4382 - Vehicle(s)	—	—	—	60,000	— %
4382 - Vehicle(s) (Info Technology)	—	40,000	40,000	50,000	25.0 %
4382 - Vehicle(s) (Sheriff)	779,867	802,995	212,869	1,647,012	105.1 %
4382 - Vehicles(s) (DWI Probation)	—	120,000	98,926	150,000	0.3
4438 - Fire Trucks	—	607,000	352,090	300,000	(0.5)
4440 - Equipment	172,293	96,290	83,451	123,235	28.0 %
4442 - Sheriff's Office	164,394	200,000	—	200,000	— %
4461 - Storage Building	20,263	60,000	—	30,000	(50.0)%
4499 - Fire Department Water Systems	—	300,000	46,609	500,000	66.7 %
4589 - Convenience Center (Environmental)	102,106	2,100,000	155,462	3,000,000	42.9 %
4641 - Computer Equipment (Environmental)	4,365	40,000	24,678	40,000	— %
4734 - Lea County Annex Remodel	327,746	500,000	—	500,000	— %
4776 - Accounting/Financial System	—	100,000	—	100,000	— %
4778 - Lea County Health Facility	33,988	2,600,000	2,600,000	2,500,000	(4)%
Total Capital Outlays	<u>5,655,940</u>	<u>37,105,285</u>	<u>7,409,284</u>	<u>49,476,247</u>	<u>33.3 %</u>
Net Change in Fund Balance	(5,655,940)	(33,942,285)	(7,409,284)	(45,413,247)	33.8 %
Cash Fund Balance Beginning of Year	914,944	759,003	759,003	110,308,399	14,433.3 %
Cash Transfer to/from the General Fund	<u>5,500,000</u>	<u>116,958,677</u>	<u>116,958,677</u>	<u>11,401,544</u>	<u>(90.3)%</u>
Cash Fund Balance End of Year	<u>\$ 759,004</u>	<u>\$ 83,775,395</u>	<u>\$ 110,308,396</u>	<u>\$ 76,296,696</u>	<u>(8.9)%</u>



DWI Misdemeanor Compliance Program



439-81 Misdemeanor Compliance

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1416 - DWI-Alcohol Screen Fees	\$ 530	\$ —	\$ 425	\$ —	— %
1426 - Drug Tests	396	1,500	1,145	1,500	— %
1429 - Ankle Monitoring	611	1,000	2,038	1,000	— %
1438 - Treatment ADT	—	—	—	—	— %
Charges for Services Total	<u>1,537</u>	<u>2,500</u>	<u>3,608</u>	<u>2,500</u>	<u>— %</u>
Miscellaneous					
1233 - Restitution Fees	143	—	49	—	— %
1240 - Treatment Fees	100	—	75	—	— %
1425 - Probation Fees	26,567	30,000	21,641	30,000	— %
1440 - Credit Card Charges	—	—	59	—	— %
Miscellaneous	<u>26,810</u>	<u>30,000</u>	<u>21,824</u>	<u>30,000</u>	<u>— %</u>
Total Revenue	<u>28,347</u>	<u>32,500</u>	<u>25,432</u>	<u>32,500</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	(2)	—	—	—	— %
2005 - Overtime	—	—	—	—	— %
2063 - PERA	—	—	—	—	— %
2064 - FICA	—	—	—	—	— %
2065 - Health Insurance	—	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
Total Salaries & Benefits	<u>(2)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Operating Costs					
2010 - Travel/Per Diem	—	5,000	—	5,000	— %
2604 - Supplies	2,940	40,000	—	15,000	(62.5)%
2605 - Operating Costs	1,397	—	—	15,000	— %
Total Operating Costs	<u>4,337</u>	<u>45,000</u>	<u>—</u>	<u>35,000</u>	<u>(22.2)%</u>
Total Expenditures	<u>4,335</u>	<u>45,000</u>	<u>—</u>	<u>35,000</u>	<u>(22.2)%</u>
Net Change from Operations	<u>24,012</u>	<u>(12,500)</u>	<u>25,432</u>	<u>(2,500)</u>	<u>(80.0)%</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>40,000</u>	<u>— %</u>
Net Change in Fund Balance	<u>24,012</u>	<u>(12,500)</u>	<u>25,432</u>	<u>(42,500)</u>	<u>240.0 %</u>
Cash Fund Balance Beginning of Year	<u>17,519</u>	<u>41,531</u>	<u>41,531</u>	<u>106,963</u>	<u>157.6 %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>40,000</u>	<u>40,000</u>	<u>2,500</u>	<u>(93.8)%</u>
Cash Fund Balance End of Year	<u>\$ 41,531</u>	<u>\$ 69,031</u>	<u>\$ 106,963</u>	<u>\$ 66,963</u>	<u>(3.0)%</u>

439-81 Misdemeanor Compliance

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4367 - Equipment	\$ —	\$ —	\$ —	\$ 40,000	— %
Total Capital Outlays	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 40,000</u>	<u>— %</u>

Lea County DWI Program



LDWI Distribution



412-43 LDWI - Distribution

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1274 - DWI ST Grant Current Year	\$ 623,257	\$ 667,625	\$ 667,625	\$ 526,306	(21.2)%
1275 - DWI Local Grant Previous Year	—	—	—	—	— %
Intergovernmental Total	<u>623,257</u>	<u>667,625</u>	<u>667,625</u>	<u>526,306</u>	<u>(21.2)%</u>
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
Miscellaneous	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>623,257</u>	<u>667,625</u>	<u>667,625</u>	<u>526,306</u>	<u>(21.2)%</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	333,177	447,128	447,127	320,357	(28.4)%
2005 - Overtime	12,784	—	—	—	— %
2063 - PERA	49,756	60,270	59,980	68,290	13.3 %
2064 - FICA	25,277	30,725	30,158	24,507	(20.2)%
2065 - Health Insurance	120,124	119,366	116,544	93,505	(21.7)%
2200 - Retiree Health Care	9,376	11,574	11,140	9,542	(17.6)%
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	<u>550,494</u>	<u>669,063</u>	<u>664,949</u>	<u>516,201</u>	<u>(22.8)%</u>
Operating Costs					
2641 - Enforcement - Contract Service	—	15,000	—	—	(100.0)%
2666 - Repay of Prior Yr Balance LDWI	75,318	73,000	72,764	—	(100.0)%
Total Operating Costs	<u>75,318</u>	<u>88,000</u>	<u>72,764</u>	<u>—</u>	<u>(100.0)%</u>
Total Expenditures	<u>625,812</u>	<u>757,063</u>	<u>737,713</u>	<u>516,201</u>	<u>(31.8)%</u>
Net Change from Operations	<u>(2,555)</u>	<u>(89,438)</u>	<u>(70,088)</u>	<u>10,105</u>	<u>(111.3)%</u>
Net Change in Fund Balance	<u>(2,555)</u>	<u>(89,438)</u>	<u>(70,088)</u>	<u>10,105</u>	<u>(111.3)%</u>
Cash Fund Balance Beginning of Year	182,117	179,564	179,564	109,475	(39.0)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 179,562</u>	<u>\$ 90,126</u>	<u>\$ 109,476</u>	<u>\$ 119,580</u>	<u>32.7 %</u>

412-43 LDWI - Distribution

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
412-43 LDWI Distribution							
Full-Time Positions							
Compliance Officer	2.00	\$ 111,878	\$ 8,559	\$ 29,383	\$ 37,472	\$ 3,600	\$ 190,892
Court Compliance	1.00	59,093	4,521	11,028	24,342	1,684	100,668
Administrative Coordinator	2.00	85,738	6,559	16,001	23,382	2,444	134,124
Training Coordinator	1.00	63,648	4,869	11,878	8,309	1,814	90,518
Full-Time Positions Total	6.00	320,357	24,507	68,290	93,505	9,542	516,201
Overtime		—	—	—	—	—	—
LDWI Distribution Total	<u>6.00</u>	<u>\$ 320,357</u>	<u>\$ 24,507</u>	<u>\$ 68,290</u>	<u>\$ 93,505</u>	<u>\$ 9,542</u>	<u>\$ 516,201</u>

DWI Program Local Revenue

A promotional graphic for 'Tipsy Taxi', which is Lea County's Designated Driver Service. The background is dark with blurred, colorful bokeh lights. In the center, a yellow taxi sign with the word 'TAXI' in black letters is mounted on a yellow taxi roof. The text 'Tipsy Taxi' is written in a large, white, serif font at the top. Below it, 'Lea County's Designated Driver Service' is written in a smaller, white, sans-serif font. At the bottom, the service hours 'Friday and Saturday Nights 6:30pm - 2:30am November 25 - December 31' are listed in white. To the left of the phone number is the Lea County New Mexico logo, which features the word 'Lea' in a stylized script and 'COUNTY new mexico' in a sans-serif font. The phone number '(575)391-2882' is displayed in a large, white, sans-serif font.

Tipsy Taxi
Lea County's Designated Driver Service

TAXI

Friday and Saturday Nights 6:30pm - 2:30am November 25 - December 31

Lea
COUNTY
new mexico

(575)391-2882

435-56 DWI Program Local Revenue

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1233 - Restitution Fees	\$ 56	\$ —	\$ 7	\$ —	— %
1240 - Treatment Fees	698	—	391	—	— %
1426 - Drug Tests	688	1,000	4,124	1,000	— %
1429 - Ankle Monitoring	2,783	2,000	4,272	2,000	— %
1438 - Treatment ADT	8	—	20	—	— %
Charges for Services Total	<u>4,233</u>	<u>3,000</u>	<u>8,814</u>	<u>3,000</u>	<u>— %</u>
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
1416 - DWI-Alcohol Screen Fees	11,856	15,000	8,822	15,000	— %
1418 - Donations-DWI	2,848	2,000	3,177	2,000	— %
1425 - Probation Fees	72,032	65,000	60,052	65,000	— %
1430 - Collections	—	—	—	—	— %
1439 - Educational Services	—	—	—	—	— %
1440 - Credit Card Charges	—	—	215	—	— %
Miscellaneous	<u>86,736</u>	<u>82,000</u>	<u>72,266</u>	<u>82,000</u>	<u>— %</u>
Total Revenue	<u>90,969</u>	<u>85,000</u>	<u>81,080</u>	<u>85,000</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	(16)	67,040	67,040	67,621	0.9 %
2005 - Overtime	1,452	28,000	24,043	28,000	— %
2063 - PERA	—	8,179	6,094	12,620	54.3 %
2064 - FICA	179	7,539	5,859	7,583	0.6 %
2065 - Health Insurance	—	24,342	22,482	31,888	31.0 %
2200 - Retiree Health Care	—	1,541	1,527	1,927	25.0 %
2208 - Vacation	882	3,500	1,552	3,500	— %
2209 - Straight Time - OT	—	—	—	—	— %
Total Salaries & Benefits	<u>2,497</u>	<u>140,141</u>	<u>128,597</u>	<u>153,139</u>	<u>9.3 %</u>
Operating Costs					
2010 - Travel/Per Diem	16	—	—	2,000	— %
2604 - Supplies	31,303	—	—	10,000	— %
2605 - Operating Costs	43,413	3,845	716	10,000	160.1 %
2608 - Safe Ride	2,655	6,000	—	6,000	— %
2609 - Alcohol Free Events	4,222	5,000	4,892	5,000	— %
2628 - Supervision - Screening	8,279	10,000	9,863	10,000	— %
2895 - Refunds	372	2,500	—	2,500	— %
Total Operating Costs	<u>90,260</u>	<u>27,345</u>	<u>15,471</u>	<u>45,500</u>	<u>66.4 %</u>
Total Expenditures	<u>92,757</u>	<u>167,486</u>	<u>144,068</u>	<u>198,639</u>	<u>18.6 %</u>
Net Change from Operations	<u>(1,788)</u>	<u>(82,486)</u>	<u>(62,988)</u>	<u>(113,639)</u>	<u>37.8 %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(1,788)</u>	<u>(82,486)</u>	<u>(62,988)</u>	<u>(113,639)</u>	<u>37.8 %</u>

435-56 DWI Program Local Revenue

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Cash Fund Balance Beginning of Year	123,468	121,679	121,679	83,690	(31.2)%
Cash Transfer from the General Fund	—	25,000	25,000	113,639	354.6 %
Cash Fund Balance End of Year	<u>\$ 121,680</u>	<u>\$ 64,193</u>	<u>\$ 83,691</u>	<u>\$ 83,690</u>	<u>30.4 %</u>

435-56 DWI Program Local Revenue

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
435-56 DWI Program							
Full-Time Positions							
Preventionist	1.00	\$ 54,080	\$ 4,137	\$ 10,093	\$ 24,342	\$ 1,541	\$ 94,193
Administrative Coordinator	0.31	\$ 13,541	\$ 1,036	\$ 2,527	\$ 7,546	\$ 386	\$ 25,036
Full-Time Positions Total	1.31	67,621	5,173	12,620	31,888	1,927	119,229
Longevity Pay		—	—	—	—	—	—
Overtime		28,000	2,142	—	—	—	30,142
Vacation		3,500	268	—	—	—	3,768
DWI Program Total	<u>1.31</u>	<u>\$ 99,121</u>	<u>\$ 7,583</u>	<u>\$ 12,620</u>	<u>\$ 31,888</u>	<u>\$ 1,927</u>	<u>\$ 153,139</u>

LDWI Grant



436-65 LDWI Grant

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1274 - DWI ST Grant Current Year	\$ 186,530	\$ 292,764	\$ 313,756	\$ 355,000	21.3 %
Intergovernmental Total	<u>186,530</u>	<u>292,764</u>	<u>313,756</u>	<u>355,000</u>	<u>21.3 %</u>
Total Revenue	<u>186,530</u>	<u>292,764</u>	<u>313,756</u>	<u>355,000</u>	<u>21.3 %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	187,959	162,474	157,514	229,861	41.5 %
2005 - Overtime	7,659	—	—	—	— %
2063 - PERA	20,449	22,733	22,654	42,898	88.7 %
2064 - FICA	16,320	11,498	11,479	17,584	52.9 %
2065 - Health Insurance	62,162	30,986	30,980	57,756	86.4 %
2200 - Retiree Health Care	6,286	4,284	4,240	6,551	52.9 %
Total Salaries & Benefits	<u>300,835</u>	<u>231,975</u>	<u>226,867</u>	<u>354,650</u>	<u>52.9 %</u>
Operating Costs					
2604 - Supplies	16,057	50,160	50,152	—	(100.0)%
2605 - Operating Costs	—	3,173	3,173	—	(100.0)%
2641 - Enforcement - Contract Service	—	6,951	6,951	—	(100.0)%
Total Operating Costs	<u>16,057</u>	<u>60,284</u>	<u>60,276</u>	<u>—</u>	<u>(100.0)%</u>
Total Expenditures	<u>316,892</u>	<u>292,259</u>	<u>287,143</u>	<u>354,650</u>	<u>21.3 %</u>
Net Change from Operations	<u>(130,362)</u>	<u>505</u>	<u>26,613</u>	<u>350</u>	<u>(30.7)%</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(130,362)</u>	<u>505</u>	<u>26,613</u>	<u>350</u>	<u>(30.7)%</u>
Cash Fund Balance Beginning of Year	31,170	100,808	100,808	127,420	26.4 %
Cash Transfer from the General Fund	<u>200,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u><u>\$ 100,808</u></u>	<u><u>\$ 101,313</u></u>	<u><u>\$ 127,421</u></u>	<u><u>\$ 127,770</u></u>	<u><u>26.1 %</u></u>

436-65 LDWI Grant

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
436-65 LDWI Grant							
Full-Time Positions							
Counselor	2.00	\$ 156,978	\$ 12,009	\$ 29,296	\$ 32,651	\$ 4,474	\$ 235,408
Administrative Coordinator	0.69	30,139	2,306	5,625	16,796	859	55,725
Case Coordinator	1.00	42,744	3,270	7,977	8,309	1,218	63,518
Full-Time Positions Total	<u>3.69</u>	<u>229,861</u>	<u>17,584</u>	<u>42,898</u>	<u>57,756</u>	<u>6,551</u>	<u>354,651</u>
Overtime	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
LDWI Grant Total	<u>3.69</u>	<u>\$ 229,861</u>	<u>\$ 17,584</u>	<u>\$ 42,898</u>	<u>\$ 57,756</u>	<u>\$ 6,551</u>	<u>\$ 354,651</u>

CDWI Program



437-66 CDWI Grant

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1184 - DWI ST Grant Prior Year	\$ —	\$ —	\$ 7,996	\$ —	— %
1274 - DWI ST Grant Current Year	8,895	8,885	—	5,750	(35.3)%
Intergovernmental Total	<u>8,895</u>	<u>8,885</u>	<u>7,996</u>	<u>5,750</u>	<u>(35.3)%</u>
Charges for Services					
1425 - Probation Fees	—	—	—	—	— %
Charges for Services Total	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>8,895</u>	<u>8,885</u>	<u>7,996</u>	<u>5,750</u>	<u>(35.3)%</u>
Expenditures					
Operating Costs					
2601 - Contract Service	7,996	8,885	8,249	5,754	(35.2)%
Total Operating Costs	<u>7,996</u>	<u>8,885</u>	<u>8,249</u>	<u>5,754</u>	<u>(35.2)%</u>
Total Expenditures	<u>7,996</u>	<u>8,885</u>	<u>8,249</u>	<u>5,754</u>	<u>(35.2)%</u>
Net Change from Operations	<u>899</u>	<u>—</u>	<u>(253)</u>	<u>(4)</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>899</u>	<u>—</u>	<u>(253)</u>	<u>(4)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	35,119	36,018	36,018	35,765	(0.7)%
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 36,018</u>	<u>\$ 36,018</u>	<u>\$ 35,765</u>	<u>\$ 35,761</u>	<u>(0.7)%</u>

Lea County Detention Center



Lea County Corrections Fee Fund



415-45 Correction Fees

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1593 - Collections	\$ —	\$ —	\$ —	\$ —	— %
Intergovernmental Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2012 - Maintenance	—	—	—	—	— %
2702 - Maintenance - Detention	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	797,711	—	—	—	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 797,711</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

415 - Correction Fees - The revenue associated with the Correction Fees Fund is an allocation from the state that is restricted to expenditures to maintain the County Detention Center. Beginning in FY 21, the County elected to record the revenues in the Detention Center Fund - 418 in order to better utilize the revenue.

Lea County Detention Center



418-23 Detention Center

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Care of Prisoners					
1217 - Detention Commissary	\$ 59,322	\$ 40,212	\$ 55,622	\$ 40,212	— %
1260 - Refunds	183	500	109	500	— %
1310 - Care Municipal Prisoners	4,452	30,000	13,100	30,000	— %
1320 - Care Of Federal Prisoners	608,692	1,500,000	1,273,255	1,500,000	— %
1325 - Care State Prisoners	61,876	70,000	42,779	70,000	— %
1326 - Prisoner-Social Security	800	5,000	2,600	5,000	— %
1330 - Care Of Other Co Prisoner	263,685	20,000	15,800	20,000	— %
1331 - Juvenile-Care/Other Co Pris	227,125	30,000	383,000	30,000	— %
1380 - Forfeited Inmate Funds	2,593	3,000	13,686	3,000	— %
1590 - Transportation Of Fed Pris	262,694	85,000	309,683	85,000	— %
Care of Prisoners Total	<u>1,491,422</u>	<u>1,783,712</u>	<u>2,109,634</u>	<u>1,783,712</u>	<u>— %</u>
Intergovernmental					
1218 - Fed SCAAP Grant	—	—	—	—	— %
1396 - NM Legislative Grant	—	1,000,000	—	1,000,000	— %
1593 - Collections	163,038	150,000	139,194	150,000	— %
Intergovernmental Total	<u>163,038</u>	<u>1,150,000</u>	<u>139,194</u>	<u>1,150,000</u>	<u>— %</u>
Total Revenue	<u>1,654,460</u>	<u>2,933,712</u>	<u>2,248,828</u>	<u>2,933,712</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	3,777,139	5,619,296	5,147,303	6,389,589	13.7 %
2005 - Overtime	967,693	1,050,000	1,050,000	950,000	(9.5)%
2063 - PERA	551,959	816,141	720,728	1,159,536	42.1 %
2064 - FICA	356,914	514,791	468,108	558,587	8.5 %
2065 - Health Insurance	1,137,970	1,460,562	1,166,342	1,624,104	11.2 %
2068 - Life Ins - Det Officer	1,452	1,700	1,452	1,700	— %
2109 - SEC 125 Flex Spending	—	1,020	—	1,020	— %
2200 - Retiree Health Care	104,069	153,786	135,784	175,429	14.1 %
2208 - Vacation	7,493	60,000	19,270	20,000	(66.7)%
Total Salaries & Benefits	<u>6,904,689</u>	<u>9,677,296</u>	<u>8,708,987</u>	<u>10,879,965</u>	<u>12.4 %</u>
Operating Costs					
2006 - Postage	1,897	3,000	2,133	3,000	— %
2007 - Communications	17,703	19,500	19,338	18,000	(7.7)%
2008 - Printing & Publishing	3,284	4,000	2,549	6,000	50.0 %
2009 - Office Supplies	11,256	17,000	16,323	20,000	17.6 %
2010 - Travel/Per Diem	1,121	6,072	6,032	6,072	— %
2011 - Vehicle - Gas & Oil	9,182	25,000	16,371	30,000	20.0 %
2012 - Maintenance	150,000	229,300	229,138	250,000	9.0 %
2013 - Rental Of Equipment	1,430	1,700	1,430	1,700	— %
2016 - Education/Registration/Dues	2,005	10,500	6,994	10,500	— %
2018 - Nor-Lea Prisoner Care Contract	203,676	1,248,900	818,306	2,148,567	72.0 %
2019 - Contract Service - Housing	1,645	5,000	715	5,000	— %

418-23 Detention Center

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
2020 - Supplies	71,732	100,000	95,783	125,000	25.0 %
2025 - Utilities	193,168	235,200	235,051	270,000	14.8 %
2036 - Operational Expense	18,120	—	—	100,000	— %
2046 - Janitors Supplies	33,562	60,000	51,814	60,000	— %
2049 - Contracted Services - Meals	496,047	635,910	590,263	650,910	2.4 %
2079 - Contractual Service - Maintenance	110,764	107,200	96,846	115,700	7.9 %
2111 - Vehicle - Maintenance	3,700	20,100	19,941	15,000	(25.4)%
2130 - Computers And Peripherals	32,497	93,000	82,180	175,000	88.2 %
2131 - Uniforms	17,861	23,000	20,692	23,000	— %
2136 - Inmate Work Detail	912	2,500	1,675	2,500	— %
2139 - Inmate Programs	9,925	15,000	7,785	20,000	33.3 %
Total Operating Costs	<u>1,391,487</u>	<u>2,861,882</u>	<u>2,321,359</u>	<u>4,055,949</u>	<u>41.7 %</u>
Total Expenditures	<u>8,296,176</u>	<u>12,539,178</u>	<u>11,030,346</u>	<u>14,935,914</u>	<u>19.1 %</u>
Net Change from Operations	<u>(6,641,716)</u>	<u>(9,605,466)</u>	<u>(8,781,518)</u>	<u>(12,002,202)</u>	<u>25.0 %</u>
Capital Outlays (See Detail)	<u>378,312</u>	<u>7,362,000</u>	<u>1,173,207</u>	<u>13,180,000</u>	<u>79.0 %</u>
Net Change in Fund Balance	<u>(7,020,028)</u>	<u>(16,967,466)</u>	<u>(9,954,725)</u>	<u>(25,182,202)</u>	<u>48.4 %</u>
Cash Fund Balance Beginning of Year	504,804	1,184,777	1,184,777	13,010,049	998.1 %
Cash Transfer from the General Fund	<u>7,700,000</u>	<u>21,780,000</u>	<u>21,780,000</u>	<u>13,002,203</u>	<u>(40.3)%</u>
Cash Fund Balance End of Year	<u>\$ 1,184,776</u>	<u>\$ 5,997,311</u>	<u>\$ 13,010,052</u>	<u>\$ 830,050</u>	<u>(86.2)%</u>

418-23 Detention Center

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
418-23 Detention Center							
Full-Time Positions							
Warden	1.00	\$ 130,000	\$ 9,945	\$ 24,261	\$ 24,342	\$ 3,705	\$ 192,253
Chief of Security	1.00	102,169	7,816	19,067	24,342	2,912	156,306
Lieutenant	5.00	422,370	32,311	78,826	88,256	12,038	633,801
Business Manager	1.00	57,798	4,422	10,787	24,342	1,647	98,996
Sergeant	4.00	287,145	21,967	53,588	58,930	8,184	429,814
Fin Officer	1.00	90,054	6,889	16,806	8,309	2,567	124,625
Detention Officer	68.00	4,565,758	349,281	852,095	1,256,395	130,123	7,153,652
Training Coordinator	1.00	77,380	5,920	14,441	7,230	2,205	107,176
Records Officer	2.00	165,458	12,658	30,878	39,415	4,716	253,125
Transport	1.00	57,798	—	10,787	15,073	—	83,658
Maintenance Technician	2.00	87,199	6,671	16,274	40,328	2,485	152,957
Administrative Officer	1.00	90,054	6,889	16,806	15,986	2,567	132,302
Class Officer	1.00	80,006	6,120	14,931	21,156	2,280	124,493
Full-Time Positions Total	89.00	6,213,189	470,888	1,159,547	1,624,104	175,429	9,643,157
Life Ins-Law/Det Officer		—	—	—	1,700	—	1,700
Longevity Pay		176,400	13,495	—	—	—	189,895
Overtime		950,000	72,675	—	—	—	1,022,675
SEC 125 Flex Spending		1,020	—	—	—	—	1,020
Vacation		20,000	1,530	—	—	—	21,530
Detention Center Total	<u>89.00</u>	<u>\$ 7,360,609</u>	<u>\$ 558,587</u>	<u>\$ 1,159,547</u>	<u>\$ 1,625,804</u>	<u>\$ 175,429</u>	<u>\$ 10,879,977</u>

418-23 Detention Center

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4238 - Kitchen Equipment	\$ 7,050	\$ 50,000	\$ 30,627	\$ 50,000	— %
4324 - Copier	21,509	10,000	—	10,000	— %
4362 - Camera (s)	8,871	20,000	5,809	20,000	— %
4382 - Vehicle	57,226	100,000	27,982	60,000	(40.0)%
4440 - Equipment	20,734	567,000	—	1,000,000	76.4 %
4605 - Radio Equipment and Upgrades	—	15,000	—	15,000	— %
4749 - Detention - Washers	—	—	—	25,000	— %
4757 - Detention Center Upgrades	262,922	6,600,000	1,108,789	12,000,000	81.8 %
Total Capital Outlays	<u>\$ 378,312</u>	<u>\$ 7,362,000</u>	<u>\$ 1,173,207</u>	<u>\$ 13,180,000</u>	<u>79.0 %</u>

Lea County Emergency Management And Environmental Services



Environmental Gross Receipt Tax



411-27 Environmental GRT

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1381 - Miscellaneous	\$ —	\$ —	\$ —	\$ —	— %
1062 - Administrative Fee	—	—	—	—	— %
Miscellaneous Total	—	—	—	—	— %
Other Taxes					
1800 - Gross Receipts Tax	—	—	—	—	— %
Other Taxes Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	—	—	—	—	— %
2005 - Overtime	—	—	—	—	— %
2063 - PERA	—	—	—	—	— %
2064 - FICA	—	—	—	—	— %
2065 - Health Insurance	—	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	—	—	—	—	— %
Operating Costs					
2007 - Communications	—	—	—	—	— %
2008 - Printing & Publishing	—	—	—	—	— %
2009 - Office Supplies	—	—	—	—	— %
2010 - Travel/Per Diem	—	—	—	—	— %
2011 - Vehicle - Gas & Oil	—	—	—	—	— %
2012 - Maintenance	—	—	—	—	— %
2013 - Rental Of Equipment	—	—	—	—	— %
2088 - Animal Control	—	—	—	—	— %
2016 - Education/Registration/Dues	—	—	—	—	— %
2025 - Utilities	—	—	—	—	— %
2111 - Vehicle - Maintenance	—	—	—	—	— %
2113 - Supplies - Vector Control	—	—	—	—	— %
2130 - Computers And Peripherals	—	—	—	—	— %
2137 - Disposal Fee	—	—	—	—	— %
2160 - Environmental Clean-Up	—	—	—	—	— %
2131 - Uniforms	—	—	—	—	— %
2151 - Contract Hauling	—	—	—	—	— %
2152 - Contract Labor/Professional Service	—	—	—	—	— %
2153 - Disposal	—	—	—	—	— %
2207 - State Administrative Fee	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %

411-27 Environmental GRT

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	7,815,924	—	—	—	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 7,815,924</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

411 - Environmental Gross Receipts Tax - Legislation enacted in 2020 by the New Mexico Legislature converted the Environmental Gross Receipts Tax to a County Local Option Tax and removed the restrictions. Lea County elected to transfer the fund balance to the General Fund and budget expenditures for Environmental Services in Department 26 of the General Fund. The associated Gross Receipt Tax revenue has been designated as General Fund revenue.

Tire Recycling Grant



426-26 Tire Recycling

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1782 - State Grant-Tire Recycling	\$ —	\$ —	\$ —	\$ —	— %
Intergovernmental Total	—	—	—	—	— %
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Operating Costs					
2605 - Operating Costs	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	1,800	—	—	—	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 1,800</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

426 - Tire Recycling - \$1800 cash balance was transferred to the General Fund.

Lea County Emergency Management Services



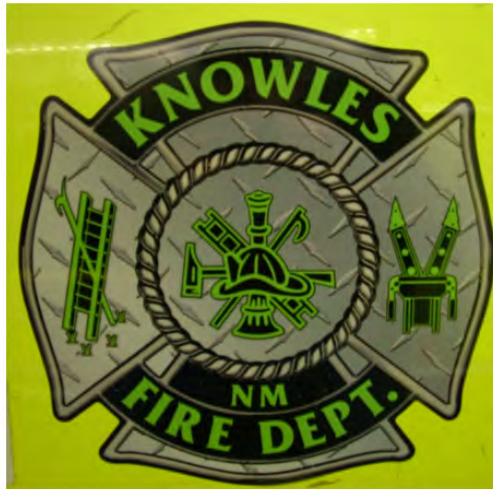
Maljamar Volunteer Fire Department



407-14 Maljamar Fire Department

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1490 - State Grant	\$ —	\$ —	\$ —	\$ —	— %
1560 - State Fire Allotment	83,920	75,062	80,927	75,062	— %
Intergovernmental Total	<u>83,920</u>	<u>75,062</u>	<u>80,927</u>	<u>75,062</u>	<u>— %</u>
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>83,920</u>	<u>75,062</u>	<u>80,927</u>	<u>75,062</u>	<u>— %</u>
Expenditures					
Operating Costs					
2007 - Communications	1,557	3,000	1,657	3,000	— %
2009 - Office Supplies	—	500	—	500	— %
2010 - Travel/Per Diem	—	1,500	—	1,500	— %
2013 - Rental Of Equipment	1,602	1,700	254	1,700	— %
2016 - Education/Registration/Dues	—	1,000	—	1,000	— %
2023 - Maintenance - Building	—	2,000	—	2,000	— %
2025 - Utilities	2,504	6,500	2,983	6,500	— %
2076 - Equipment Operating	20,827	64,004	63,750	100,000	56.2 %
2505 - Meal Expense	—	250	56	250	— %
Total Operating Costs	<u>26,490</u>	<u>80,454</u>	<u>68,700</u>	<u>116,450</u>	<u>44.7 %</u>
Total Expenditures	<u>26,490</u>	<u>80,454</u>	<u>68,700</u>	<u>116,450</u>	<u>44.7 %</u>
Net Change from Operations	<u>57,430</u>	<u>(5,392)</u>	<u>12,227</u>	<u>(41,388)</u>	<u>667.6 %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	57,430	(5,392)	12,227	(41,388)	(78.7)%
Cash Fund Balance Beginning of Year	191,503	248,932	248,932	261,158	4.9 %
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 248,933</u>	<u>\$ 243,540</u>	<u>\$ 261,159</u>	<u>\$ 219,770</u>	<u>(9.8)%</u>

Knowles Volunteer Fire Department



408-15 Knowles Fire Department

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1560 - State Fire Allotment	\$ 88,582	\$ 79,232	\$ 85,422	\$ 79,232	— %
Intergovernmental Total	<u>88,582</u>	<u>79,232</u>	<u>85,422</u>	<u>79,232</u>	<u>— %</u>
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>88,582</u>	<u>79,232</u>	<u>85,422</u>	<u>79,232</u>	<u>— %</u>
Expenditures					
Operating Costs					
2007 - Communications	1,849	3,400	2,698	3,000	(11.8)%
2009 - Office Supplies	229	600	106	600	— %
2010 - Travel/Per Diem	—	1,500	—	1,500	— %
2013 - Rental Of Equipment	—	1,000	—	1,000	— %
2016 - Education/Registration/Dues	—	1,000	390	1,000	— %
2023 - Maintenance - Building	—	1,500	—	1,500	— %
2025 - Utilities	6,257	7,850	7,729	9,500	21.0 %
2076 - Equipment Operating	27,630	68,224	42,432	100,000	46.6 %
2505 - Meal Expense	—	250	—	250	— %
Total Operating Costs	<u>35,965</u>	<u>85,324</u>	<u>53,355</u>	<u>118,350</u>	<u>38.7 %</u>
Total Expenditures	<u>35,965</u>	<u>85,324</u>	<u>53,355</u>	<u>118,350</u>	<u>38.7 %</u>
Net Change from Operations	<u>52,617</u>	<u>(6,092)</u>	<u>32,067</u>	<u>(39,118)</u>	<u>542.1 %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>52,617</u>	<u>(6,092)</u>	<u>32,067</u>	<u>(39,118)</u>	<u>542.1 %</u>
Cash Fund Balance Beginning of Year	<u>113,049</u>	<u>165,665</u>	<u>165,665</u>	<u>197,732</u>	<u>19.4 %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 165,666</u>	<u>\$ 159,573</u>	<u>\$ 197,732</u>	<u>\$ 158,614</u>	<u>(0.6)%</u>

Lea Regional Airport Fire Department Aircraft Rescue and Firefighting



409-16 Lea Regional Airport Fire Department

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1260 - Refunds	\$ —	\$ —	\$ —	\$ —	— %
Miscellaneous Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	35,780	72,005	48,281	107,888	49.8 %
2003 - Part Time Positions	30,107	124,800	46,766	124,800	— %
2005 - Overtime	926	3,500	3,500	2,500	(28.6)%
2063 - PERA	5,371	10,600	6,853	19,642	85.3 %
2064 - FICA	2,765	15,514	3,929	18,068	16.5 %
2065 - Health Insurance	22,507	48,684	22,507	48,684	— %
2200 - Retiree Health Care	1,012	1,997	1,291	3,000	50.2 %
2208 - Vacation	—	1,000	—	1,000	— %
Total Salaries & Benefits	<u>98,468</u>	<u>278,100</u>	<u>133,127</u>	<u>325,582</u>	<u>17.1 %</u>
Operating Costs					
2007 - Communications	—	5,100	—	6,000	17.6 %
2009 - Office Supplies	657	1,000	203	1,000	— %
2010 - Travel/Per Diem	719	3,500	982	3,500	— %
2016 - Education/Registration/Dues	4,841	5,000	2,800	7,500	50.0 %
2023 - Maintenance - Building	779	3,000	332	3,000	— %
2025 - Utilities	4,674	8,000	6,671	8,000	— %
2076 - Equipment Operating	31,898	53,900	53,760	53,000	(1.7)%
2505 - Meal Expense	63	500	—	500	— %
Total Operating Costs	<u>43,631</u>	<u>80,000</u>	<u>64,748</u>	<u>82,500</u>	<u>3.1 %</u>
Total Expenditures	<u>142,099</u>	<u>358,100</u>	<u>197,875</u>	<u>408,082</u>	<u>14.0 %</u>
Net Change from Operations	<u>(142,099)</u>	<u>(358,100)</u>	<u>(197,875)</u>	<u>(408,082)</u>	<u>14.0 %</u>
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	<u>(142,099)</u>	<u>(358,100)</u>	<u>(197,875)</u>	<u>(408,082)</u>	<u>14.0 %</u>
Cash Fund Balance Beginning of Year	19,446	47,348	47,348	224,475	374.1 %
Cash Transfer from the General Fund	<u>170,000</u>	<u>375,000</u>	<u>375,000</u>	<u>408,082</u>	<u>8.8 %</u>
Cash Fund Balance End of Year	<u>\$ 47,347</u>	<u>\$ 64,248</u>	<u>\$ 224,473</u>	<u>\$ 224,475</u>	<u>249.4 %</u>

409-16 Lea Regional Airport Fire Department

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
409-16 Airport Fire Dept							
Full-Time Positions							
Firefighter	<u>2.00</u>	<u>\$ 105,248</u>	<u>\$ 8,051</u>	<u>\$ 19,642</u>	<u>\$ 48,684</u>	<u>\$ 2,999</u>	<u>\$ 184,624</u>
Full-Time Positions Total	<u>2.00</u>	<u>105,248</u>	<u>8,051</u>	<u>19,642</u>	<u>48,684</u>	<u>2,999</u>	<u>184,624</u>
Longevity Pay		2,640	202	—	—	—	2,842
Overtime		2,500	191	—	—	—	2,691
Part-Time Positions		124,800	9,547	—	—	—	134,347
SEC 125 Flex Spending		—	—	—	—	—	—
Vacation		1,000	77	—	—	—	1,077
Emergency Management Total	<u>2.00</u>	<u>\$ 236,188</u>	<u>\$ 18,068</u>	<u>\$ 19,642</u>	<u>\$ 48,684</u>	<u>\$ 2,999</u>	<u>\$ 325,581</u>

Monument Volunteer Fire Department



410-17 Monument Fire Department

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1560 - State Fire Allotment	\$ 93,244	\$ 83,401	\$ 89,918	\$ 83,401	— %
Intergovernmental Total	<u>93,244</u>	<u>83,401</u>	<u>89,918</u>	<u>83,401</u>	<u>— %</u>
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous Total	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>93,244</u>	<u>83,401</u>	<u>89,918</u>	<u>83,401</u>	<u>— %</u>
Expenditures					
Operating Costs					
2007 - Communications	2,259	3,400	2,810	3,000	(11.8)%
2009 - Office Supplies	107	600	—	600	— %
2010 - Travel/Per Diem	—	1,500	—	1,500	— %
2013 - Rental Of Equipment	173	500	500	500	— %
2016 - Education/Registration/Dues	—	1,000	—	1,000	— %
2023 - Maintenance - Building	—	2,000	19	2,000	— %
2025 - Utilities	3,833	6,500	3,804	6,500	— %
2076 - Equipment Operating	48,767	124,043	110,673	100,000	(19.4)%
2505 - Meal Expense	—	250	—	250	— %
Total Operating Costs	<u>55,139</u>	<u>139,793</u>	<u>117,806</u>	<u>115,350</u>	<u>(17.5)%</u>
Total Expenditures	<u>55,139</u>	<u>139,793</u>	<u>117,806</u>	<u>115,350</u>	<u>113.7 %</u>
Net Change from Operations	<u>38,105</u>	<u>(56,392)</u>	<u>(27,888)</u>	<u>(31,949)</u>	<u>(173.2)%</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>38,105</u>	<u>(56,392)</u>	<u>(27,888)</u>	<u>(31,949)</u>	<u>(173.2)%</u>
Cash Fund Balance Beginning of Year	<u>102,863</u>	<u>140,968</u>	<u>140,968</u>	<u>113,080</u>	<u>(19.8)%</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 140,968</u>	<u>\$ 84,576</u>	<u>\$ 113,080</u>	<u>\$ 81,131</u>	<u>(4.1)%</u>

Knowles EMS



604-47 Knowles EMS

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1630 - Emergency Medical SRV	\$ 5,006	\$ 5,000	\$ 5,000	\$ 5,000	— %
Intergovernmental Total	5,006	5,000	5,000	5,000	— %
Total Revenue	5,006	5,000	5,000	5,000	— %
Expenditures					
Operating Costs					
2044 - Supplies	2,524	5,000	2,805	10,000	100.0 %
Total Operating Costs	2,524	5,000	2,805	10,000	100.0 %
Total Expenditures	2,524	5,000	2,805	10,000	100.0 %
Net Change from Operations	2,482	—	2,195	(5,000)	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	2,482	—	2,195	(5,000)	— %
Cash Fund Balance Beginning of Year	22,261	24,743	24,743	26,938	8.9 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 24,743</u>	<u>\$ 24,743</u>	<u>\$ 26,938</u>	<u>\$ 21,938</u>	<u>(11.3)%</u>

Maljamar EMS



613-48 Maljamar EMS

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Expenditures					
Operating Costs					
2044 - Supplies	\$ —	\$ 6,993	\$ —	\$ 5,000	(28)%
Total Operating Costs	—	6,993	—	5,000	(28)%
Total Expenditures	—	6,993	—	5,000	(28)%
Net Change from Operations	—	(6,993)	—	(5,000)	(28)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	(6,993)	—	(5,000)	(28)%
Cash Fund Balance Beginning of Year	6,994	6,993	6,993	6,994	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 6,994</u>	<u>\$ —</u>	<u>\$ 6,993</u>	<u>\$ 1,994</u>	<u>— %</u>

Lea County Fire Marshal



618-79 Lea County Fire Marshal

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1396 - NM Legislative Grant	\$ —	\$ —	\$ —	\$ —	— %
1560 - State Fire Allotment	88,582	79,232	85,422	79,232	— %
Intergovernmental Total	<u>88,582</u>	<u>79,232</u>	<u>85,422</u>	<u>79,232</u>	<u>— %</u>
Total Revenue	<u>88,582</u>	<u>79,232</u>	<u>85,422</u>	<u>79,232</u>	<u>— %</u>
Expenditures					
Operating Costs					
2007 - Communications	2,012	2,500	1,703	2,500	— %
2009 - Office Supplies	791	1,500	117	1,500	— %
2010 - Travel/Per Diem	—	3,000	—	3,000	— %
2016 - Education/Registration/Dues	1,400	2,500	385	2,500	— %
2076 - Equipment Operating	44,424	69,232	61,017	75,422	8.9 %
2505 - Meal Expense	182	500	500	500	— %
Total Operating Costs	<u>48,809</u>	<u>79,232</u>	<u>63,722</u>	<u>85,422</u>	<u>7.8 %</u>
Total Expenditures	<u>48,809</u>	<u>79,232</u>	<u>63,722</u>	<u>85,422</u>	<u>7.8 %</u>
Net Change from Operations	<u>39,773</u>	<u>—</u>	<u>21,700</u>	<u>(6,190)</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>210,453</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(170,680)</u>	<u>—</u>	<u>21,700</u>	<u>(6,190)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	158,527	87,848	87,848	109,547	24.7 %
Cash Transfer from the General Fund	<u>100,000</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 87,847</u>	<u>\$ 87,848</u>	<u>\$ 109,548</u>	<u>\$ 103,357</u>	<u>17.7 %</u>

618-79 Lea County Fire Marshal

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4493 - Knowles, Maljamar & Monument Water Systems	\$ 118,809	\$ —	\$ —	\$ —	— %
4123 - County Fire Department Improvements	91,644	—	—	—	— %
Total Capital Outlays	<u>\$ 210,453</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

Fire Excise Tax



619-59 Fire Excise Tax

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1180 - Interest On Investments	\$ —	\$ —	\$ —	\$ —	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2231 - Equipment - Monument	—	—	—	—	— %
2232 - Equipment - Maljamar	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	75,283	—	—	—	— %
Cash Transfer from the General Fund	(75,283)	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

619 - Fire Excise Tax - \$75,283 cash balance was transferred to the General Fund.

Monument EMS



621-61 Monument EMS

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1630 - Emergency Medical SRV	\$ —	\$ —	\$ —	\$ 5,000	— %
Intergovernmental Total	—	5,000	—	5,000	— %
Total Revenue	—	5,000	—	5,000	— %
Expenditures					
Operating Costs					
2044 - Supplies	—	5,000	—	5,000	— %
Total Operating Costs	—	5,000	—	5,000	— %
Total Expenditures	—	5,000	—	5,000	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	1,017	1,017	1,017	1,017	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 1,017</u>	<u>\$ 1,017</u>	<u>\$ 1,017</u>	<u>\$ 1,017</u>	<u>— %</u>

Emergency Management Performance Grant



424-77 EMPG Reimbursement

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1435 - EMPG Prior Year	\$ —	\$ —	\$ —	\$ —	— %
1436 - EMPG Current Year	—	—	—	50,731	— %
Intergovernmental Total	—	—	—	50,731	— %
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	50,731	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	25,569	—	—	—	— %
2005 - Overtime	—	—	—	—	— %
2063 - PERA	3,867	—	—	—	— %
2064 - FICA	1,953	—	—	—	— %
2065 - Health Insurance	4,115	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	35,504	—	—	—	— %
Total Expenditures	35,504	—	—	—	— %
Net Change from Operations	(35,504)	—	—	50,731	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(35,504)	—	—	50,731	— %
Cash Fund Balance Beginning of Year	52,066	16,562	16,562	16,562	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 16,562</u>	<u>\$ 16,562</u>	<u>\$ 16,562</u>	<u>\$ 67,293</u>	<u>306.3 %</u>

Federal and State Grants



431-51 Federal and State Grants

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1321 - Fiscal Agent Grants	\$ —	\$ 90,000	\$ —	\$ 90,000	— %
1604 - Federal Grant Revenue	584,139	87,500	110,108	187,500	114.3 %
1759 - NMDOT Aviation Grant 2016	—	—	—	—	— %
1760 - Lea County Health Council	1,800	5,000	17,123	5,000	— %
1813 - SHSGP 2018	26,677	—	—	—	— %
Intergovernmental Total	<u>612,616</u>	<u>182,500</u>	<u>127,231</u>	<u>282,500</u>	<u>54.8 %</u>
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
Miscellaneous	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>612,616</u>	<u>182,500</u>	<u>127,231</u>	<u>282,500</u>	<u>54.8 %</u>
Expenditures					
Operating Costs					
2255 - Fiscal Agent Grants	—	90,000	—	90,000	— %
2605 - CARES Act Funding	551,355	35,581	167	35,581	— %
2437 - FEMA Mitigation Grant	—	52,350	5,027	52,350	— %
2454 - Lea County Health Council	935	27,472	1,167	27,472	— %
Total Operating Costs	<u>552,290</u>	<u>205,403</u>	<u>6,361</u>	<u>305,403</u>	<u>48.7 %</u>
Total Expenditures	<u>552,290</u>	<u>205,403</u>	<u>6,361</u>	<u>305,403</u>	<u>48.7 %</u>
Net Change from Operations	<u>60,326</u>	<u>(22,903)</u>	<u>120,870</u>	<u>(22,903)</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>60,326</u>	<u>(22,903)</u>	<u>120,870</u>	<u>(22,903)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	<u>225,592</u>	<u>285,918</u>	<u>285,918</u>	<u>406,789</u>	<u>42.3 %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 285,918</u>	<u>\$ 263,015</u>	<u>\$ 406,788</u>	<u>\$ 383,886</u>	<u>46.0 %</u>

600-00 American Rescue Plan Act

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1249 - State & Local Recovery Funds	\$ —	\$ 6,902,257	\$ 6,902,257	\$ 6,902,257	— %
Total Revenue	<u>—</u>	<u>6,902,257</u>	<u>6,902,257</u>	<u>6,902,257</u>	<u>— %</u>
Expenditures					
Operating Costs					
4104 - Teague Switch Road	—	—	—	5,554,647	— %
4757 - Detention Center Upgrades	<u>—</u>	<u>6,902,257</u>	<u>60,966</u>	<u>8,188,901</u>	<u>18.6 %</u>
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change from Operations	<u>—</u>	<u>—</u>	<u>6,841,291</u>	<u>(6,841,291)</u>	<u>— %</u>
Net Change in Fund Balance	<u>—</u>	<u>—</u>	<u>6,841,291</u>	<u>(6,841,291)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	<u>—</u>	<u>—</u>	<u>—</u>	<u>6,841,291</u>	<u>— %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 6,841,291</u>	<u>\$ —</u>	<u>— %</u>

Lea County Law Enforcement



Law Enforcement Protection Grant



605-39 Law Enforcement Protection Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1720 - LEPF Allotment	\$ 61,400	\$ 64,400	\$ 64,400	\$ 124,000	92.5 %
Intergovernmental Total	61,400	64,400	64,400	124,000	92.5 %
Total Revenue	61,400	64,400	64,400	124,000	92.5 %
Expenditures					
Operating Costs					
2039 - LEPF Expenditures	60,932	66,317	66,318	124,000	87.0 %
Total Operating Costs	60,932	66,317	66,318	124,000	87.0 %
Total Expenditures	60,932	66,317	66,318	124,000	87.0 %
Net Change from Operations	468	(1,917)	(1,918)	—	(100.0)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	468	(1,917)	(1,918)	—	— %
Cash Fund Balance Beginning of Year	1,450	1,918	1,918	—	(100.0)
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 1,918</u>	<u>\$ 1</u>	<u>\$ —</u>	<u>\$ —</u>	<u>(100.0)%</u>

JAG Grant



607-67 JAG Grant

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1766 - JAG Grant	\$ 6,582	\$ 8,014	\$ 204	\$ 8,014	— %
Intergovernmental Total	6,582	8,014	204	8,014	— %
Total Revenue	6,582	8,014	204	8,014	— %
Expenditures					
Operating Costs					
2212 - JAG Grant Expenditures	6,582	8,014	—	8,014	— %
Total Operating Costs	6,582	8,014	—	8,014	— %
Total Expenditures	6,582	8,014	—	8,014	— %
Net Change from Operations	—	—	204	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	204	—	— %
Cash Fund Balance Beginning of Year	12,336	12,336	12,336	12,540	1.7 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 12,336</u>	<u>\$ 12,336</u>	<u>\$ 12,540</u>	<u>\$ 12,540</u>	<u>1.7 %</u>

HIDTA Region VI Drug Task Force



609-71 HIDTA Region VI Drug Task Force

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1191 - Reg VI - Chaves County	\$ 139,056	\$ 161,681	\$ 138,995	\$ 161,681	— %
1192 - Reg VI - Lincoln County	157,694	198,225	151,511	198,225	— %
1194 - Reg VI - Pecos Valley	338,323	502,059	390,645	388,037	(22.7)%
1195 - Reg VI - Administration	88,069	99,947	86,854	98,945	(1.0)%
1287 - Region VI HIDTA Grant Prior Year	322,060	365,022	330,456	191,940	(47.4)%
Intergovernmental Total	<u>1,045,202</u>	<u>1,326,934</u>	<u>1,098,461</u>	<u>1,038,828</u>	<u>(21.7)%</u>
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
Miscellaneous Total	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>1,045,202</u>	<u>1,326,934</u>	<u>1,098,461</u>	<u>1,038,828</u>	<u>(21.7)%</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	—	—	—	—	— %
2063 - PERA	—	—	—	—	— %
2064 - FICA	—	—	—	—	— %
2065 - Health Insurance	—	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
Total Salaries & Benefits	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Operating Costs					
2291 - Reg VI - Chaves County	139,056	161,681	133,205	161,681	— %
2292 - Reg VI - Lincoln County	157,694	198,225	140,961	198,225	— %
2294 - Reg VI - Pecos Valley	338,323	444,153	360,933	388,037	(12.6)%
2295 - Reg VI - Administration	88,069	99,347	73,808	98,945	(0.4)%
2582 - Region VI HIDTA Prior Year Grant	322,060	365,021	296,987	191,940	(47.4)%
Total Operating Costs	<u>1,045,202</u>	<u>1,268,427</u>	<u>1,005,894</u>	<u>1,038,828</u>	<u>(18.1)%</u>
Total Expenditures	<u>1,045,202</u>	<u>1,268,427</u>	<u>1,005,894</u>	<u>1,038,828</u>	<u>(18.1)%</u>
Net Change from Operations	<u>—</u>	<u>58,507</u>	<u>92,567</u>	<u>—</u>	<u>(100.0)%</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>—</u>	<u>58,507</u>	<u>92,567</u>	<u>—</u>	<u>(100.0)%</u>
Cash Fund Balance Beginning of Year	27,085	27,085	27,085	119,653	341.8 %
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 27,085</u>	<u>\$ 85,592</u>	<u>\$ 119,652</u>	<u>\$ 119,653</u>	<u>— %</u>

Lea County Drug Task Force



608-41 Lea County Drug Task Force

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1282 - Task Force Grant	\$ 326,375	\$ 405,211	\$ 360,697	\$ 407,001	0.4 %
1286 - Lea Co HIDTA Grant Prior Yr Rev	125,461	102,445	78,812	65,000	(36.6)%
Intergovernmental Total	<u>451,836</u>	<u>507,656</u>	<u>439,509</u>	<u>472,001</u>	<u>(7.0)%</u>
Miscellaneous					
1260 - Refunds	215	—	115	—	— %
Miscellaneous	<u>215</u>	<u>—</u>	<u>115</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>452,051</u>	<u>507,656</u>	<u>439,624</u>	<u>472,001</u>	<u>(7.0)%</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	219,554	244,927	221,208	250,716	2.4 %
2005 - Overtime	15,235	40,569	20,140	—	(100.0)%
2063 - PERA	9,342	10,980	8,758	12,717	15.8 %
2064 - FICA	4,915	8,486	4,982	5,213	(38.6)%
2065 - Health Insurance	7,913	16,309	13,936	15,073	(7.6)%
2200 - Retiree Health Care	1,760	2,069	1,869	1,942	(6.1)%
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	<u>258,719</u>	<u>323,340</u>	<u>270,893</u>	<u>285,661</u>	<u>(11.7)%</u>
Operating Costs					
2566 - HIDTA Prior Year Carry Over	72,082	82,145	48,227	65,000	(20.9)%
2582 - Operating Costs	—	—	—	—	— %
2583 - Current Year Operating Costs	89,077	113,628	113,458	121,340	6.8 %
Total Operating Costs	<u>161,159</u>	<u>195,773</u>	<u>161,685</u>	<u>186,340</u>	<u>(4.8)%</u>
Total Expenditures	<u>419,878</u>	<u>519,113</u>	<u>432,578</u>	<u>472,001</u>	<u>(9.1)%</u>
Net Change from Operations	<u>32,173</u>	<u>(11,457)</u>	<u>7,046</u>	<u>—</u>	<u>(100.0)%</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>32,173</u>	<u>(11,457)</u>	<u>7,046</u>	<u>—</u>	<u>(100.0)%</u>
Cash Fund Balance Beginning of Year	118,195	150,367	150,367	157,414	4.7 %
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 150,368</u>	<u>\$ 138,910</u>	<u>\$ 157,413</u>	<u>\$ 157,414</u>	<u>13.3 %</u>

608-41 Lea County Drug Task Force

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
Special Revenue Funds							
608-41 Lea County Drug Task Force							
Full-Time Positions							
Administrative Assistant	1.00	\$ 68,141	\$ 5,213	\$ 12,717	\$ 15,073	\$ 1,942	\$ 103,086
Deputy	1.00	81,206	—	—	—	—	81,206
Task Force Commander	1.00	101,369	—	—	—	—	101,369
Full-Time Positions Total	<u>3.00</u>	<u>250,716</u>	<u>5,213</u>	<u>12,717</u>	<u>15,073</u>	<u>1,942</u>	<u>285,661</u>
Lea County Drug Task Force Total	<u>3.00</u>	<u>\$ 250,716</u>	<u>\$ 5,213</u>	<u>\$ 12,717</u>	<u>\$ 15,073</u>	<u>\$ 1,942</u>	<u>\$ 285,661</u>

LCDTF Forfeitures Fund



610-73 LCDTF Forfeitures Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1180 - Interest On Investments	\$ (124)	\$ 30	\$ (5,746)	\$ 30	— %
1920 - Forfeitures Revenues	20,053	17,128	26,881	—	(100.0)%
Miscellaneous Total	<u>19,929</u>	<u>17,158</u>	<u>21,135</u>	<u>30</u>	<u>(99.8)%</u>
Total Revenue	<u>19,929</u>	<u>17,158</u>	<u>21,135</u>	<u>30</u>	<u>(99.8)%</u>
Expenditures					
Operating Costs					
2499 - Forfeitures Expense	20,307	37,128	26,881	17,727	(52.3)%
Total Operating Costs	<u>20,307</u>	<u>37,128</u>	<u>26,881</u>	<u>17,727</u>	<u>(52.3)%</u>
Total Expenditures	<u>20,307</u>	<u>37,128</u>	<u>26,881</u>	<u>17,727</u>	<u>(52.3)%</u>
Net Change from Operations	<u>(378)</u>	<u>(19,970)</u>	<u>(5,746)</u>	<u>(17,697)</u>	<u>(11.4)%</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(378)</u>	<u>(19,970)</u>	<u>(5,746)</u>	<u>(17,697)</u>	<u>(11.4)%</u>
Cash Fund Balance Beginning of Year	23,853	23,475	23,475	17,729	(24.5)%
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 23,475</u>	<u>\$ 3,505</u>	<u>\$ 17,729</u>	<u>\$ 32</u>	<u>(99.1)%</u>

Additional Funds

421 - Revolving Loan Fund - The cash balance of \$101,105 is a restricted balance. There is no projected activity in the budget year.

433 - Jal CDBG Wastewater - The cash of \$21,882 is a restricted balance. There is no projected activity in the budget year.

LEA COUNTY DEBT SERVICE FUND



658-58 Debt Service Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Gross Receipts Taxes					
1800 - Gross Receipts Tax	\$ —	\$ —	\$ —	\$ —	— %
Gross Receipts Taxes Total	—	—	—	—	— %
Miscellaneous					
1391 - Interest on Investments	—	—	—	—	— %
Miscellaneous Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2207 - State Administrative Fee	—	—	—	—	— %
2339 - Principal Payment	—	—	—	—	— %
2340 - Interest Payment	—	—	—	—	— %
2341 - Debt Retirement	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	4,955,346	—	—	—	— %
Cash Transfer from the Debt Service Fund	(4,955,346)	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

658 - Debt Service - Lea County retired the outstanding revenue bond debt in December 2019. The County has no plans to issue debt in the near term. The revenue used to fund the annual debt payments was a dedicated 1/8th County Wide Gross Receipts Tax increment. That revenue is now budgeted and accounted for in the General Fund.

LEA COUNTY ENTERPRISE FUND



Lea County Water Service Fund



675-85 Water Service Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1182 - Water Sales	\$ —	\$ —	\$ —	\$ —	— %
Charges for Services Total	—	—	—	—	— %
Miscellaneous					
1424 - Gross Rec Water Sales	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	—	—	—	—	— %
2005 - Overtime	—	—	—	—	— %
2063 - PERA	—	—	—	—	— %
2064 - FICA	—	—	—	—	— %
2065 - Health Insurance	—	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	—	—	—	—	— %
Operating Costs					
2112 - Rental Of Land	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	1,305	148,434	656	148,434	— %
Net Change in Fund Balance	(1,305)	(148,434)	(656)	(148,434)	— %
Cash Fund Balance Beginning of Year	342,496	341,192	341,192	340,536	(0.2)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ 341,191</u>	<u>\$ 192,758</u>	<u>\$ 340,536</u>	<u>\$ 192,102</u>	<u>(0.3)%</u>

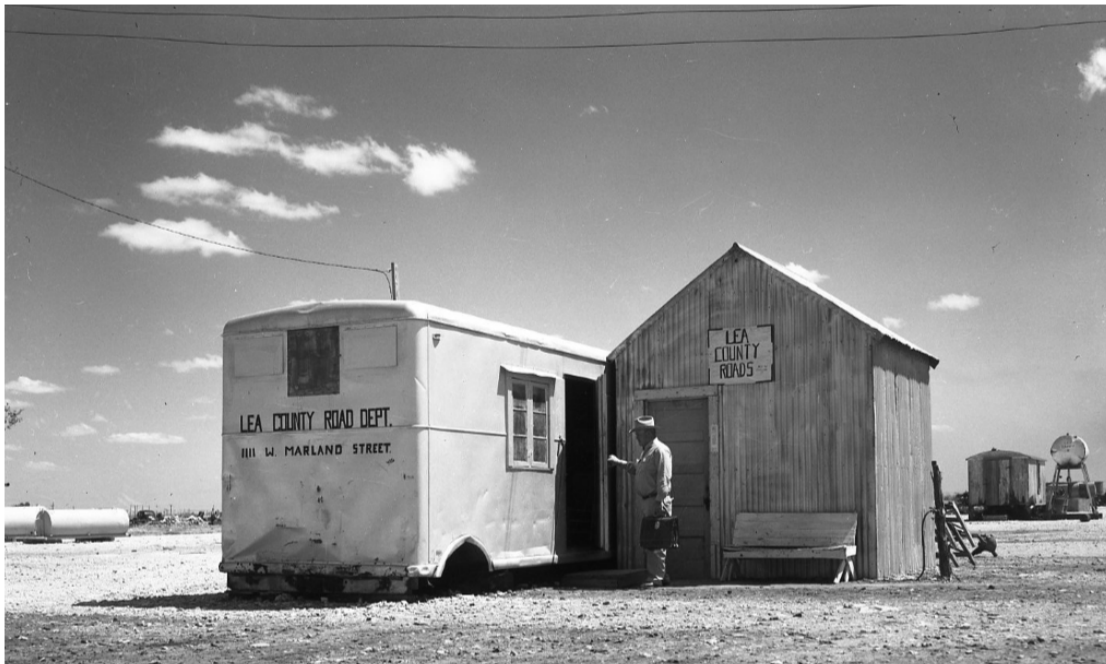
675-85 Water Service Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4499 - Water/Sewer System	\$ 1,305	\$ 148,434	\$ 656	\$ 148,434	— %
Total Capital Outlays	<u>\$ 1,305</u>	<u>\$ 148,434</u>	<u>\$ 656</u>	<u>\$ 148,434</u>	<u>— %</u>

TRUST AND AGENCY FUNDS



Trust & Agency Fund



800-70 Trust & Agency

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1245 - Promoter Event Pass Through	\$ —	\$ 125,000	\$ 1,927	\$ 125,000	— %
1324 - Gross Receipts-Solid Waste	180,501	200,000	192,120	200,000	— %
1346 - Pass Through Revenue	—	—	3,323	—	— %
1411 - Gross Receipts	3,586	50,000	36,694	50,000	— %
1428 - SEC 125 Contribution	66,308	85,000	74,454	85,000	— %
1901 - Livestock Sale	578,763	700,000	681,636	700,000	— %
Miscellaneous Total	<u>829,158</u>	<u>1,160,000</u>	<u>990,154</u>	<u>1,160,000</u>	<u>— %</u>
Total Revenue	<u>829,158</u>	<u>1,160,000</u>	<u>990,154</u>	<u>1,160,000</u>	<u>— %</u>
Expenditures					
Operating Costs					
2109 - SEC 125 Flex Spending	70,625	85,000	85,000	85,000	— %
2121 - Gross Receipts Tax	186,118	250,000	224,306	250,000	— %
2173 - Pass Through Funds	1,904	125,000	3,563	125,000	— %
2330 - Junior Livestock Sale	562,983	700,000	659,121	700,000	— %
Total Operating Costs	<u>821,630</u>	<u>1,160,000</u>	<u>971,990</u>	<u>1,160,000</u>	<u>— %</u>
Total Expenditures	<u>821,630</u>	<u>1,160,000</u>	<u>971,990</u>	<u>1,160,000</u>	<u>— %</u>
Net Change from Operations	<u>7,528</u>	<u>—</u>	<u>18,164</u>	<u>—</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>7,528</u>	<u>—</u>	<u>18,164</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	61,491	69,017	69,017	87,180	26.3 %
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 69,019</u>	<u>\$ 69,017</u>	<u>\$ 87,181</u>	<u>\$ 87,180</u>	<u>26.3 %</u>

Lea County Communications Authority



808-78 Lea County Communications Authority

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1687 - County Contribution	\$ 1,430,234	\$ 3,825,924	\$ 2,908,698	\$ 4,446,658	16.2 %
1688 - City Contribution	1,427,435	1,665,498	2,077,535	2,305,803	38.4 %
1691 - DFA 911 Grant	5,505	—	—	—	— %
1992 - Training Reimbursement	—	—	—	—	— %
Intergovernmental Total	<u>2,863,174</u>	<u>5,491,422</u>	<u>4,986,233</u>	<u>6,752,461</u>	<u>23.0 %</u>
Miscellaneous					
1450 - Xerox,Maps,Voters List	544	—	3,359	—	— %
1260 - Refunds	—	—	—	—	— %
Miscellaneous	<u>544</u>	<u>—</u>	<u>3,359</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>2,863,718</u>	<u>5,491,422</u>	<u>4,989,592</u>	<u>6,752,461</u>	<u>23.0 %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	1,151,768	2,105,013	1,760,175	2,567,171	22.0 %
2005 - Overtime	289,849	650,000	650,000	325,000	(50.0)%
2063 - PERA	166,735	311,378	243,943	470,006	50.9 %
2064 - FICA	110,202	212,288	183,949	204,323	(3.8)%
2065 - Health Insurance	289,016	636,885	304,446	544,927	(14.4)%
2109 - SEC 125 Flex Spending	—	—	—	—	— %
2200 - Retiree Health Care	31,418	58,674	45,966	64,899	10.6 %
2208 - Vacation	20,000	20,000	15,442	20,000	— %
Total Salaries & Benefits	<u>2,058,988</u>	<u>3,994,238</u>	<u>3,203,921</u>	<u>4,196,326</u>	<u>5.1 %</u>
Operating Costs					
2006 - Postage	1,210	2,000	1,265	2,000	— %
2007 - Communications	57,252	70,000	61,524	70,000	— %
2008 - Printing & Publishing	1,441	2,500	1,606	3,000	20.0 %
2009 - Office Supplies	17,698	25,000	21,225	40,000	60.0 %
2010 - Travel/Per Diem	—	10,000	5,119	5,000	(50.0)%
2011 - Vehicle - Gas & Oil	1,331	5,000	2,858	5,000	— %
2012 - Maintenance	79,257	60,000	16,839	141,700	136.2 %
2016 - Education/Registration/Dues	17,816	32,500	24,173	40,000	23.1 %
2023 - Maintenance - Building	80,431	82,000	53,233	90,100	9.9 %
2025 - Utilities	56,329	62,500	62,276	70,000	12.0 %
2046 - Janitors Supplies	4,152	5,000	4,333	5,000	— %
2062 - Audit	7,591	7,591	7,591	7,591	— %
2066 - Insurance - Worker's Comp	5,000	19,250	19,250	27,500	42.9 %
2067 - Property/Liability Insurance	26,983	32,075	32,073	35,200	9.7 %
2079 - Contractual Service - Maintenance	27,566	29,000	24,129	28,900	(0.3)%
2086 - Contractual Service - Physicals	3,774	10,000	6,473	10,000	— %
2104 - Contract - Other Services	195,874	330,000	176,173	360,000	9.1 %
2111 - Vehicle - Maintenance	487	5,000	650	5,000	— %
2130 - Computers And Peripherals	43,785	45,000	38,346	30,000	(33.3)%

808-78 Lea County Communications Authority

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
2131 - Uniforms	6,461	8,000	4,128	20,000	150.0 %
2152 - Contract Labor/Professional Services	9,495	15,000	8,440	15,000	— %
2287 - Software License Agreement	49,000	358,000	25,928	1,114,143	211.2 %
2810 - Radio Repair, Software, Maintenance	14,695	20,000	14,889	20,000	— %
2814 - Data Connectivity	45,600	46,000	41,800	46,000	— %
2902 - Tower Lease(s)	49,127	64,000	63,991	75,000	17.2 %
Total Operating Costs	<u>802,355</u>	<u>1,345,416</u>	<u>718,312</u>	<u>2,266,134</u>	<u>68.4 %</u>
Total Expenditures	<u>2,861,343</u>	<u>5,339,654</u>	<u>3,922,233</u>	<u>6,462,460</u>	<u>21.0 %</u>
Net Change from Operations	<u>2,375</u>	<u>151,768</u>	<u>1,067,359</u>	<u>290,001</u>	<u>91.1 %</u>
Capital Outlays (See Detail)	<u>348,779</u>	<u>20,000</u>	<u>19,099</u>	<u>290,000</u>	<u>1,350.0 %</u>
Net Change in Fund Balance	<u>(346,404)</u>	<u>131,768</u>	<u>1,048,260</u>	<u>1</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	<u>789,642</u>	<u>443,239</u>	<u>443,239</u>	<u>1,491,500</u>	<u>236.5 %</u>
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u><u>\$ 443,238</u></u>	<u><u>\$ 575,007</u></u>	<u><u>\$ 1,491,499</u></u>	<u><u>\$ 1,491,501</u></u>	<u><u>159.4 %</u></u>

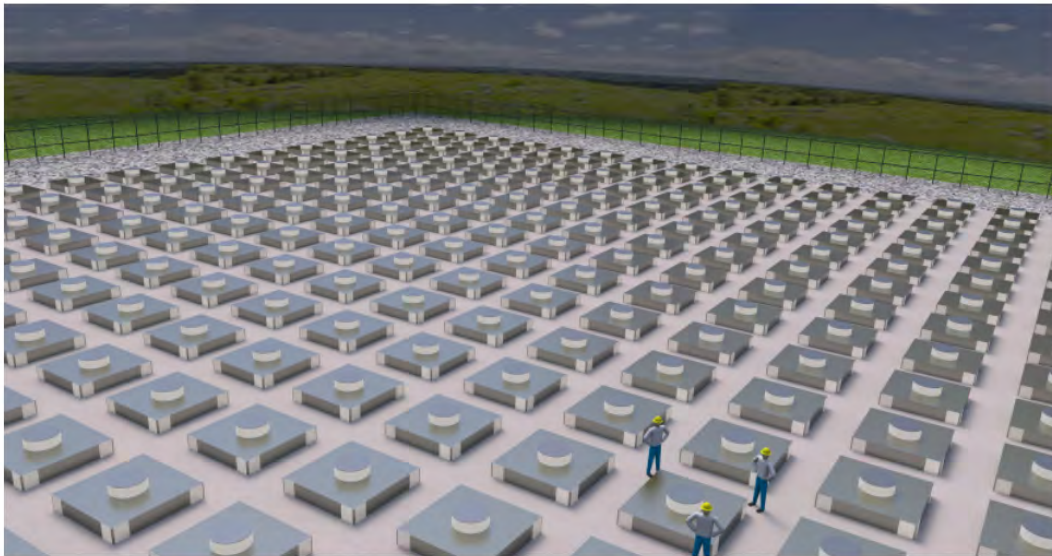
808-78 Lea County Communications Authority

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
808-78 Lea County Communications Authority							
Full-Time Positions							
Director	1.00	\$ 130,000	\$ 9,945	\$ 24,261	\$ —	\$ 3,705	\$ 167,911
ECS Supervisor	3.00	232,815	17,810	43,449	36,832	6,635	337,541
Quality Assurance	1.00	85,426	6,535	15,943	8,309	2,435	118,648
Training Coordinator	1.00	80,538	6,161	15,030	24,342	2,295	128,366
ECS	32.00	1,822,392	120,955	340,104	443,872	45,061	2,772,384
IT Coordinator	2.00	167,280	12,797	31,218	31,572	4,768	247,635
Full-Time Positions Total	40.00	2,518,451	174,204	470,005	544,927	64,899	3,772,486
Longevity Pay		48,720	3,727	—	—	—	52,447
Overtime		325,000	24,863	—	—	—	349,863
Vacation		20,000	1,530	—	—	—	21,530
Lea County Communications Authority Total	<u>40.00</u>	<u>\$ 2,912,171</u>	<u>\$ 204,323</u>	<u>\$ 470,005</u>	<u>\$ 544,927</u>	<u>\$ 64,899</u>	<u>\$ 4,196,325</u>

808-78 Lea County Communications Authority

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4324 - Copier	\$ 13,033	\$ —	\$ —	\$ —	— %
4331 - Server Upgrade	271,547	—	—	85,000	— %
4367 - Equipment	—	—	—	95,000	— %
4641 - Computer Equipment	44,199	10,000	9,741	100,000	900.0 %
4714 - Security Improvements	20,000	10,000	9,358	10,000	— %
Total Capital Outlays	<u>\$ 348,779</u>	<u>\$ 20,000</u>	<u>\$ 19,099</u>	<u>\$ 290,000</u>	<u>1,350.0 %</u>

Eddy Lea Energy Alliance



809-83 Eddy-Lea Energy Alliance

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Intergovernmental					
1687 - County Contribution	\$ —	\$ —	\$ —	\$ —	— %
1688 - City Contribution	—	—	—	—	— %
Intergovernmental Total	—	—	—	—	— %
Miscellaneous					
1290 - Rental of Property	—	—	—	—	— %
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2009 - Office Supplies	—	—	—	—	— %
2010 - Travel/Per Diem	—	—	—	—	— %
2012 - Maintenance	—	—	—	—	— %
2027 - Advertising	368	—	—	—	— %
2067 - Property/Liability Insurance	3,068	—	—	—	— %
2102 - Contract - Legal	52,383	—	—	—	— %
2152 - Contract Labor/Professional Services	39,468	—	—	—	— %
Total Operating Costs	95,287	—	—	—	— %
Total Expenditures	95,287	—	—	—	— %
Net Change from Operations	(95,287)	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(95,287)	—	—	—	— %
Cash Fund Balance Beginning of Year	95,287	—	—	—	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>

809 - Eddy-Lea Energy Alliance - Lea County was the designated fiscal agent for the Alliance until December 31, 2020. The City of Carlsbad, New Mexico is now the acting fiscal agent. The cash fund balance of \$52,382.73 was transferred to the City of Carlsbad in January 2021 and is shown as part of 2152 - Contract Labor/Professional Services line item.

Lea County Solid Waste Authority



810-20 Lea County Solid Waste Authority

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Charges for Services					
1328 - Tipping Fees	\$ 3,610,011	\$ 2,970,000	\$ 3,842,400	\$ 2,970,000	— %
1329 - Solid Waste Rental	1,200	1,000	1,200	1,000	— %
Charges for Services Total	<u>3,611,211</u>	<u>2,971,000</u>	<u>3,843,600</u>	<u>2,971,000</u>	<u>— %</u>
Miscellaneous					
1260 - Refunds	—	100	—	100	— %
1381 - Miscellaneous	—	1,000	748	1,000	— %
1391 - Interest On Investments	483	3,000	250	3,000	— %
Miscellaneous	<u>483</u>	<u>4,100</u>	<u>998</u>	<u>4,100</u>	<u>— %</u>
Total Revenue	<u>3,611,694</u>	<u>2,975,100</u>	<u>3,844,598</u>	<u>2,975,100</u>	<u>— %</u>
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	68,574	93,517	93,331	101,296	8.3 %
2005 - Overtime	5,000	5,000	3,482	5,000	— %
2063 - PERA	10,372	13,571	13,406	18,904	39.3 %
2064 - FICA	5,705	7,515	7,374	8,208	9.2 %
2065 - Health Insurance	20,835	20,322	19,823	22,322	9.8 %
2200 - Retiree Health Care	1,638	2,427	2,105	2,887	19.0 %
2208 - Vacation	—	1,000	—	1,000	— %
Total Salaries & Benefits	<u>112,124</u>	<u>143,352</u>	<u>139,521</u>	<u>159,617</u>	<u>11.3 %</u>
Operating Costs					
2007 - Communications	2,174	4,000	1,159	4,000	— %
2008 - Printing & Publishing	311	10,000	3,469	10,000	— %
2009 - Office Supplies	9,263	12,000	11,450	12,000	— %
2010 - Travel/Per Diem	—	2,000	276	2,000	— %
2011 - Vehicle - Gas & Oil	4,816	15,000	9,614	15,000	— %
2016 - Education/Registration/Dues	—	3,600	—	3,600	— %
2025 - Utilities	24,131	25,000	23,572	25,000	— %
2062 - Audit	7,591	7,800	7,591	7,800	— %
2111 - Vehicle - Maintenance	1,149	1,500	—	1,500	— %
2130 - Computers And Peripherals	—	5,000	2,604	5,000	— %
2203 - Contract Services	14,488	50,000	37,392	50,000	— %
2204 - Landfill Operator (Camino Real)	1,476,419	1,681,000	1,572,811	1,681,000	— %
2207 - Administrative Fee	128,734	128,735	108,351	128,735	— %
2700 - Maintenance	19,704	20,000	8,960	20,000	— %
2802 - Staff Labor	52,855	50,800	48,597	55,000	8.3 %
2895 - Refunds	38	750	—	750	— %
2908 - Permit Renewal	123,004	—	—	—	— %
Total Operating Costs	<u>1,864,677</u>	<u>2,017,185</u>	<u>1,835,846</u>	<u>2,021,385</u>	<u>0.2 %</u>
Total Expenditures	<u>1,976,801</u>	<u>2,160,537</u>	<u>1,975,367</u>	<u>2,181,002</u>	<u>0.9 %</u>
Net Change from Operations	<u>1,634,893</u>	<u>814,563</u>	<u>1,869,231</u>	<u>794,098</u>	<u>(2.5)%</u>
Capital Outlays (See Detail)	<u>11,383</u>	<u>1,000,000</u>	<u>80,303</u>	<u>3,100,000</u>	<u>210.0 %</u>
Net Change in Fund Balance	<u>1,623,510</u>	<u>(185,437)</u>	<u>1,788,928</u>	<u>(2,305,902)</u>	<u>1,143.5 %</u>

810-20 Lea County Solid Waste Authority

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Cash Fund Balance Beginning of Year	10,894,265	12,478,687	12,478,687	14,078,569	12.8 %
Cash Transfer to Solid Waste Sinking Fund	(39,090)	(189,047)	(189,047)	—	(100.0)%
Cash Fund Balance End of Year	<u>\$ 12,478,685</u>	<u>\$ 12,104,203</u>	<u>\$ 14,078,568</u>	<u>\$ 11,772,667</u>	<u>(2.7)%</u>

810-20 Lea County Solid Waste Authority

	<u>FTE</u>	<u>Salary</u>	<u>FICA & Medicare</u>	<u>PERA</u>	<u>Group Health Ins.</u>	<u>Retiree Ins.</u>	<u>Total</u>
810-20 LCSWA							
Full-Time Positions							
Director	0.10	\$ 13,000	\$ 995	\$ 2,426	\$ 1,842	\$ 371	\$ 18,634
Environmental Tech	1.00	50,315	3,849	9,390	8,309	1,434	73,297
Supervisor	0.50	37,981	2,906	7,088	12,171	1,082	61,228
Full-Time Positions Total	1.60	101,296	7,749	18,904	22,322	2,887	153,158
Longevity Pay		—	—	—	—	—	—
Overtime		5,000	383	—	—	—	5,383
Vacation		1,000	77	—	—	—	1,077
Solid Waste Authority Total	<u>1.60</u>	<u>\$ 107,296</u>	<u>\$ 8,208</u>	<u>\$ 18,904</u>	<u>\$ 22,322</u>	<u>\$ 2,887</u>	<u>\$ 159,617</u>

810-20 Lea County Solid Waste Authority

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Capital Outlays					
4314 - Landfill Cell Construction	\$ —	\$ —	\$ —	\$ 2,100,000	— %
4642 - Landfill Improvements	11,383	1,000,000	80,303	1,000,000	— %
Total Capital Outlays	<u>\$ 11,383</u>	<u>\$ 1,000,000</u>	<u>\$ 80,303</u>	<u>\$ 3,100,000</u>	<u>210.0 %</u>

Lea County Solid Waste Authority Sinking Fund



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811 - Lea County Solid Waste Authority Sinking Fund

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1391 - Interest On Investments	\$ 835	\$ 3,000	\$ 201	\$ 3,000	— %
Miscellaneous	835	3,000	201	3,000	— %
Total Revenue	835	3,000	201	3,000	— %
Net Change from Operations	835	3,000	201	3,000	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	835	3,000	201	3,000	— %
Cash Fund Balance Beginning of Year	2,583,304	2,623,228	2,623,228	2,812,476	7.2 %
Cash Transfer from Solid Waste Operating Fund	39,090	189,047	189,047	—	(100.0)%
Cash Fund Balance End of Year	<u>\$ 2,623,229</u>	<u>\$ 2,815,275</u>	<u>\$ 2,812,476</u>	<u>\$ 2,815,476</u>	<u>— %</u>

Lea County Water Users Association



635-35 Lea County Water User's Association

	<u>FY 21 Actual</u>	<u>FY 22 Adjusted</u>	<u>FY 22 Actual</u>	<u>FY 23 Budget</u>	<u>% Change</u>
Revenue					
Miscellaneous					
1681 - Hobbs - WUA Revenue	\$ —	\$ —	\$ —	\$ —	— %
1682 - Lovington - WUA Revenue	—	—	—	—	— %
1683 - Eunice - WUA Revenue	—	—	—	—	— %
1684 - Jal - WUA Revenue	—	—	—	—	— %
1685 - Tatum - WUA Revenue	—	—	—	—	— %
Miscellaneous Total	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Total Revenue	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Expenditures					
Operating Costs					
2008 - Printing & Publishing	<u>1,274</u>	<u>1,350</u>	<u>1,237</u>	<u>1,350</u>	<u>— %</u>
Total Operating Costs	<u>1,274</u>	<u>1,350</u>	<u>1,237</u>	<u>1,350</u>	<u>— %</u>
Total Expenditures	<u>1,274</u>	<u>1,350</u>	<u>1,237</u>	<u>1,350</u>	<u>— %</u>
Net Change from Operations	<u>(1,274)</u>	<u>(1,350)</u>	<u>(1,237)</u>	<u>(1,350)</u>	<u>— %</u>
Capital Outlays (See Detail)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Net Change in Fund Balance	<u>(1,274)</u>	<u>(1,350)</u>	<u>(1,237)</u>	<u>(1,350)</u>	<u>— %</u>
Cash Fund Balance Beginning of Year	23,179	21,905	21,905	20,667	(5.6)%
Cash Transfer from the General Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>— %</u>
Cash Fund Balance End of Year	<u>\$ 21,905</u>	<u>\$ 20,555</u>	<u>\$ 20,668</u>	<u>\$ 19,317</u>	<u>(6.0)%</u>