

STATE OF NEW MEXICO
COUNTY OF LEA
RESOLUTION NO. 22-JUL-167R

RESOLUTION APPROVING BUDGET ADJUSTMENTS NO. 06 FOR FISCAL YEAR 2021 - 2022

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

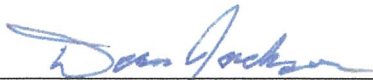
WHEREAS, said budget was adjusted on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; *and*

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

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

PASSED, APPROVED AND ADOPTED on this 14th day of July, 2022 by the Lea County Board of County Commissioners in an open meeting in Lovington, New Mexico.

LEA COUNTY BOARD OF COUNTY COMMISSIONERS



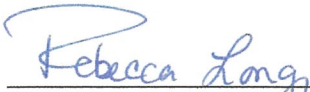
Dean Jackson (District 1), Chair

Voted: Yes No Abstain



Gary G. Eidson (District 3), Vice Chair

Voted: Yes No Abstain



Rebecca Long (District 2), Member

Voted: Yes No Abstain



Jonathan Sena (District 4), Member

Voted: Yes No Abstain



Pat Sims (District 5), Member

Voted: Yes No Abstain

ATTEST: Keith Manes
Lea County Clerk

By: *Teri Davis*
Teri Davis, Deputy Clerk

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

[Signature]
John W. Caldwell, County Attorney



BUDGET ADJUSTMENT #6

Thursday, July 14, 2022

SUMMARY OF BUDGET ADJUSTMENTS TO DATE FOR FY 21/22

	Approved Budget	Adj #1 09/02/2021	Adj #2 11/04/2021	Adj #3 12/09/2021	Adj #4 02/17/2022	Adj #5 03/31/2022	Adj #6 07/14/2022	Total
REVENUE ADJUSTMENTS								
GENERAL FUND (unrestricted)	55,048,706	-	334,275	4,395,144	900,000	2,273,472	132,177,949	195,129,546
ROAD FUND	1,931,070	-	-	-	-	-	-	1,931,070
SPECIAL REV FUNDS (restricted)	20,127,050	209,552	7,040,125	(50,731)	-	140,909	46,292	27,513,197
CAPITAL PROJECTS FUND	3,163,000	-	-	-	-	-	-	3,163,000
ENTERPRISE FUNDS	-	-	-	-	-	-	-	-
TRUST & AGENCY (restricted)	7,727,635	-	-	1,461,808	-	440,079	-	9,629,522
Total	87,997,461	209,552	7,374,400	5,806,221	900,000	2,854,460	132,224,241	237,366,335
EXPENDITURE ADJUSTMENTS								
GENERAL FUND (unrestricted)	37,224,428	2,015,765	334,275	2,241,191	900,000	1,244,798	-	43,960,457
ROAD FUND	17,516,494	-	-	641,074	-	349,518	-	18,507,086
SPECIAL REV FUNDS (restricted)	51,262,265	519,552	8,561,793	1,571,461	-	820,065	46,292	62,781,428
CAPITAL PROJECTS FUND	37,105,285	-	-	-	-	-	-	37,105,285
ENTERPRISE FUNDS	148,434	-	-	-	-	-	-	148,434
TRUST & AGENCY (restricted)	7,887,617	-	-	1,352,495	-	440,079	-	9,680,191
Total	151,144,523	2,535,317	8,896,068	5,806,221	900,000	2,854,460	46,292	172,182,881
NET EFFECT CASH								
GENERAL FUND (unrestricted)	17,824,278	(2,015,765)	-	2,153,953	-	1,028,674	132,177,949	151,169,089
ROAD FUND	(15,585,424)	-	-	(641,074)	-	(349,518)	-	(16,576,016)
SPECIAL REVFUNDS (restricted)	(31,135,215)	(310,000)	(1,521,668)	(1,622,192)	-	(679,156)	-	(35,268,231)
CAPITAL PROJECTS FUND	(33,942,285)	-	-	-	-	-	-	(33,942,285)
PROPRIETARY FUND	(148,434)	-	-	-	-	-	-	(148,434)
TRUST & AGENCY (restricted)	(159,982)	-	-	109,313	-	-	-	(50,669)
Total	(63,147,062)	(2,325,765)	(1,521,668)	(0)	(0)	(0)	132,177,949	65,183,454

1 County Operations

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
County Operations	Elected Official(s)	401	00	2001	150,982	151,318	100.2%	600	151,582	Reallocation
County Operations	PERA	401	00	2063	22,835	22,837	100.0%	50	22,885	Reallocation
County Operations	Health Insurance	401	00	2065	101,502	96,094	94.7%	(650)	100,852	Reallocation
	Increase (Decrease) in budgeted expenditures									

2 Clerk's Recording & Filing

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Clerk's Recording & Filing	Precinct Board Judge/Clerk \$80	401	04	2030	26,000	31,063	119.5%	5,200	31,200	Reallocation
Clerk's Recording & Filing	Maintenance	401	04	2012	41,000	20,679	50.4%	(5,200)	35,800	Reallocation
Clerk's Recording & Filing	Retiree Health Care	401	04	2200	12,602	13,726	108.9%	1,300	13,902	Reallocation
Clerk's Recording & Filing	Full-Time Positions	401	04	2002	463,777	429,372	92.6%	(1,300)	462,477	Reallocation
	Increase (Decrease) in budgeted expenditures									

3 Assessor

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Assessor	Retiree Health Care	401	06	2200	13,743	14,963	108.9%	1,300	15,043	Reallocation
Assessor	Full-Time Positions	401	06	2002	499,751	474,989	95.0%	(1,300)	498,451	Reallocation
	Increase (Decrease) in budgeted expenditures									

4 Treasurer

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Treasurer	Retiree Health Care	401	07	2200	7,104	8,994	126.6%	2,000	9,104	Reallocation
Treasurer	Vacation	401	07	2208	10,000	-	0.0%	(2,000)	8,000	Reallocation
	Increase (Decrease) in budgeted expenditures									

5 Environmental Services

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Environmental Services	Maintenance	401	26	2012	110,000	115,583	105.1%	5,700	115,700	Reallocation
Environmental Services	Contract Hauling	401	26	2151	700,000	440,897	63.0%	(5,700)	694,300	Reallocation
	Increase (Decrease) in budgeted expenditures									

6 Emergency Management

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Emergency Management	Office Supplies	401	77	2009	2,000	2,069	103.5%	150	2,150	Reallocation
Emergency Management	Computers and Peripherals	401	77	2130	27,000	1,882	7.0%	(5,150)	21,850	Reallocation
Emergency Management	Maintenance	401	77	2012	-	4,835	0.0%	5,000	5,000	Reallocation
	Increase (Decrease) in budgeted expenditures									

Department	Line Item Description	Fund	Dept	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
General Fund	Current Taxes	401	00	1010	23,450,823	27,571,799	117.6%	4,120,976	27,571,799	Year End Adjustments
General Fund	Delinquent Taxes	401	00	1020	428,302	3,790,569	885.0%	3,362,267	3,790,569	Year End Adjustments
General Fund	Oil & Gas Production	401	00	1030	25,719,396	126,523,478	491.9%	100,804,082	126,523,478	Year End Adjustments
General Fund	Oil & Gas Equipment	401	00	1040	4,026,858	8,297,072	206.0%	4,270,214	8,297,072	Year End Adjustments
General Fund	Interest	401	00	1050	140,000	5,981,132	4272.2%	5,841,132	5,981,132	Year End Adjustments
General Fund	Compensation Tax	401	00	1799	-	1,156,589	0.0%	1,156,589	1,156,589	Year End Adjustments
General Fund	Gross Receipts Tax	401	00	1800	5,084,765	17,707,454	348.2%	12,622,689	17,707,454	Year End Adjustments
	Increase (Decrease) in budgeted revenue							132,177,949		

Total proposed General Fund Revenue Adjustments:	132,177,949
Less:	
Total Proposed General Fund Expenditure Adjustments:	-
Net Effect on Budget Cash Position	132,177,949

7 Indigent

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Indigent	Indigent Burial	406	13	2017	10,000	12,200	122.0%	2,500	12,500	Reallocation
Indigent	Medicaid	406	13	2097	3,690,837	3,120,997	84.6%	(2,500)	3,688,337	Reallocation
	Increase (Decrease) in budgeted expenditures							-		

8 Knowles Fire Dept.

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Knowles Fire Dept.	Utilities	408	15	2025	7,500	7,729	103.1%	350	7,850	Reallocation
Knowles Fire Dept.	Equipment Operating	408	15	2076	68,574	42,432	61.9%	(350)	68,224	Reallocation
	Increase (Decrease) in budgeted expenditures							-		

9 Lea Regional Airport Fire Dept.

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea Regional Fire Dept.	Equipment Operating	409	16	2076	53,000	53,760	101.4%	900	53,900	Reallocation
Lea Regional Fire Dept.	Communications	409	16	2007	6,000	-	0.0%	(900)	5,100	Reallocation
	Increase (Decrease) in budgeted expenditures							-		

10 LDWI Alcohol

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Alcohol	Full-Time Positions	412	43	2002	388,557	447,127	115.1%	58,571	447,128	Increase in Grant Funding
LDWI Alcohol	PERA	412	43	2063	58,770	59,980	102.1%	1,500	60,270	Increase in Grant Funding
LDWI Alcohol	FICA	412	43	2064	29,725	30,158	101.5%	1,000	30,725	Increase in Grant Funding
LDWI Alcohol	Health Insurance	412	43	2065	120,534	116,544	96.7%	(1,168)	119,366	Increase in Grant Funding
LDWI Alcohol	Retiree Health Care	412	43	2200	11,074	11,140	100.6%	500	11,574	Increase in Grant Funding
LDWI Alcohol	Enforcement - Contract Service	412	43	2641	15,000	-	0.0%	(15,000)	-	Reallocation
	Increase (Decrease) in budgeted expenditures							45,403		

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Alcohol	DWI ST Grant Current Year	412	00	1274	622,222	45,403	7.3%	45,403	667,625	Increase Revenue
	Increase (Decrease) in budgeted revenue							45,403		

11 Detention Center

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Detention Center	Communications	418	23	2007	18,000	19,338	107.4%	1,500	19,500	Reallocation
Detention Center	Maintenance	418	23	2012	200,000	229,138	114.6%	29,300	229,300	Reallocation
Detention Center	Utilities	418	23	2025	220,000	235,051	106.8%	15,200	235,200	Reallocation
Detention Center	Vehicle - Maintenance	418	23	2111	15,000	19,941	132.9%	5,100	20,100	Reallocation
Detention Center	Care of Prisoners	418	23	2018	1,300,000	818,306	62.9%	(51,100)	1,248,900	Reallocation
	Increase (Decrease) in budgeted expenditures									

12 LDWI Grant

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LDWI Grant	Full-Time Positions	436	65	2002	150,300	157,514	104.8%	12,174	162,474	Reallocation
LDWI Grant	Health Insurance	436	65	2065	30,736	30,980	100.8%	250	30,986	Reallocation
LDWI Grant	Supplies	436	65	2604	51,571	50,152	97.2%	(1,411)	50,160	Reallocation
LDWI Grant	Operating Costs	436	65	2605	11,137	3,173	28.5%	(7,964)	3,173	Reallocation
LDWI Grant	Enforcement - Contract Service	436	65	2641	10,000	6,951	69.5%	(3,049)	6,951	Reallocation
	Increase (Decrease) in budgeted expenditures									

13 CDWI Grant

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
CDWI Grant	Contract Services	437	66	2601	7,996	8,249	103.2%	889	8,885	Increase in Grant Funding
	Increase (Decrease) in budgeted expenditures									

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Revenue	% Received	Proposed Adjustment	Adjusted Line Item Budget	Justification
CDWI Grant	DWI ST Grant Current Year	437	00	1274	7,996	-	0.0%	889	8,885	Increase Revenue
	Increase (Decrease) in budgeted revenue									

14 Lea County Fairgrounds

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea County Fairgrounds	Utilities	460	32	2025	115,000	133,948	116.5%	19,100	134,100	Reallocation
Lea County Fairgrounds	Computer and Peripherals	460	32	2130	7,000	7,363	105.2%	500	7,500	Reallocation
Lea County Fairgrounds	Disposal	460	32	2153	3,000	3,200	106.7%	300	3,300	Reallocation
Lea County Fairgrounds	Ranch Rodeo	460	32	2504	10,000	10,438	104.4%	600	10,600	Reallocation
Lea County Fairgrounds	Printing & Publishing	460	32	2008	2,000	272	13.6%	(1,000)	1,000	Reallocation
Lea County Fairgrounds	Office Supplies	460	32	2009	5,000	1,519	30.4%	(3,000)	2,000	Reallocation
Lea County Fairgrounds	Travel/Per Diem	460	32	2010	2,000	-	0.0%	(1,500)	500	Reallocation
Lea County Fairgrounds	Maintenance	460	32	2012	120,000	111,118	92.6%	(8,000)	112,000	Reallocation
Lea County Fairgrounds	Contractual Services - Maintenance	460	32	2079	43,000	35,237	81.9%	(7,000)	36,000	Reallocation
Increase (Decrease) in budgeted expenditures										

15 Event Center

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Event Center	Computer and Peripherals	463	31	2130	1,500	1,806	120.4%	500	2,000	Reallocation
Event Center	Maintenance	463	31	2012	77,500	56,600	73.0%	(500)	77,000	Reallocation
Increase (Decrease) in budgeted expenditures										

16 Assessor Property Valuation

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Assessor Property Valuation	Retiree Health Care	499	46	2200	2,670	2,782	104.2%	300	2,970	Reallocation
Assessor Property Valuation	Full-time Positions	499	46	2002	119,041	90,605	76.1%	(300)	118,741	Reallocation
Increase (Decrease) in budgeted expenditures										

17 Lea County Drug Task Force

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Lea County Drug Task Force	Current Year HITDA Grant	608	41	2583	93,328	113,458	121.6%	20,300	113,628	Reallocation
Lea County Drug Task Force	Prior Year HITDA Grant	608	41	2582	4,000	-	0.0%	(4,000)	-	Reallocation
Lea County Drug Task Force	Prio Year Task Force Grant	608	41	2566	98,445	48,227	49.0%	(16,300)	82,145	Reallocation
Increase (Decrease) in budgeted expenditures										

Total proposed Special Revenue Fund Adjustments:	46,292
Less:	
Total Proposed Special Revenue Fund Expenditure Adjustments:	46,292
Net Effect on Budget Cash Position	-

18 LCCA

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
LC Communications Authority	Utilities	808	78	2025	55,000	62,276	113.2%	7,500	62,500	Reallocation
LC Communications Authority	Education/Registration/Dues	808	78	2016	40,000	24,173	60.4%	(7,500)	32,500	Reallocation
	Increase (Decrease) in budgeted expenditures									

19 Solid Waste Authority

Department	Line Item Description	Fund	Dept.	Line	Current Budget	Current Expended	% Used	Proposed Adjustment	Adjusted Line Item Budget	Justification
Solid Waste Authority	Full-Time Positions	810	20	2002	88,317	93,331	105.7%	5,200	93,517	Reallocation
Solid Waste Authority	PERA	810	20	2063	12,871	13,406	104.2%	700	13,571	Reallocation
Solid Waste Authority	FICA	810	20	2064	7,215	7,374	102.2%	300	7,515	Reallocation
Solid Waste Authority	Health Insurance	810	20	2065	22,322	19,823	88.8%	(2,000)	20,322	Reallocation
Solid Waste Authority	Staff Labor	810	20	2802	55,000	48,597	88.4%	(4,200)	50,800	Reallocation
	Increase (Decrease) in budgeted expenditures									

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

BUDGET ADJUSTMENT #6
July 14, 2022

SUMMARY OF ADJUSTMENTS

	Revenue	Expense	Net Effect	Transfers	Budget Adj #5	% Inc. (March). In Budgeted Exp
GENERAL FUND (unrestricted)	132,177,949	-	132,177,949	(121,441,027)	43,960,457	0.00%
ROAD FUND	-	-	-	15,650,000	18,507,086	0.00%
SPECIAL REV FUNDS (restricted)	46,292	46,292	-	24,332,350	62,735,136	0.07%
CAPITAL PROJECTS FUND	-	-	-	81,458,677	37,105,285	0.00%
ENTERPRISE FUNDS	-	-	-	-	148,434	0.00%
TRUST & AGENCY (restricted)	-	-	-	-	9,680,191	0.00%
Total	132,224,241	46,292	132,177,949	-	172,136,589	0.03%

Summary By Expenditure Type

	Revenue	Expense	Net Effect
Operations	132,224,241	46,292	132,177,949
Capital	-	-	-
Trust & Agency	-	-	-
	132,224,241	46,292	132,177,949

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

BUDGET ADJUSTMENT #6

July 14, 2022

BUDGETED CASH TRANSFERS

<u>TRANSFERS</u>	CURRENT	ADJUSTMENT	ADJUSTED	JUSTIFICATION
811 - Solid Waste Sinking	\$ 186,247.00	\$ 2,800.00	\$ 189,047.00	Adj to Post Closure Estimate
810 - Solid Waste Authority	\$ (186,247.00)	\$ (2,800.00)	\$ (189,047.00)	Adj to Post Closure Estimate
401 - General Fund	\$ (80,940,000.00)	\$ (121,441,027.00)	\$ (202,381,027.00)	Year End Adjustments
402 - Road Department	\$ 14,350,000.00	\$ 15,650,000.00	\$ 30,000,000.00	Year End Adjustments
418 - Detention Facility	\$ 16,300,000.00	\$ 5,480,000.00	\$ 21,780,000.00	Year End Adjustments
430 - Capital Projects	\$ 35,500,000.00	\$ 81,458,677.00	\$ 116,958,677.00	Year End Adjustments
439 - Misdemeanor Compliance	\$ -	\$ 40,000.00	\$ 40,000.00	Year End Adjustments
454 - Lea Regional Airport	\$ 2,100,000.00	\$ 6,095,850.00	\$ 8,195,850.00	Year End Adjustments
455 - Lovington Airport	\$ 1,000,000.00	\$ 385,834.00	\$ 1,385,834.00	Year End Adjustments
456 - Jal Airport	\$ 700,000.00	\$ 363,666.00	\$ 1,063,666.00	Year End Adjustments
460 - Fairgrounds	\$ 1,250,000.00	\$ 2,572,000.00	\$ 3,822,000.00	Year End Adjustments
463 - Event Center	\$ 3,715,000.00	\$ 9,395,000.00	\$ 13,110,000.00	Year End Adjustments