

Cibola County

700 E. Roosevelt Ave., Suite 50
Grants, New Mexico 87020
Phone (505) 287-9431 – Fax (505) 285-5434



Kate Fletcher
County Manager

Cibola County Commission

Daniel J. Torrez, Chairman
Robert Windhorst, 1st Vice-Chair
Martha Garcia, 2nd Vice-Chair
Christine Lowery, Commissioner
Ralph Lucero, Commissioner

Resolution No. 21-13 – BAR # 4

Fiscal Year 2021

WHEREAS, the Board of County Commissioners of the County of Cibola is the duly constituted governing body of the County and serves *ex officio* as the County Board of Finance with authority for establishing, monitoring, and adjusting the County's budget; and


WHEREAS, budget adjustments are required to establish correct beginning cash balances; allow for new transfers; to allow for budget increases and decreases to revenues and expenditures to offset any unanticipated revenues and/or expenditures; and to correct amounts when required; and

WHEREAS, the budget adjustments and the associated line items with amounts stated on the attached, Schedule of Budget Adjustments 21-13A is essential.

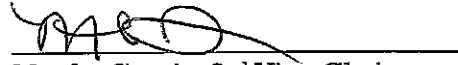
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS of the **COUNTY OF CIBOLA, STATE OF NEW MEXICO, ex officio COUNTY BOARD OF FINANCE** that the adjustments included in this document are deemed necessary to the operations of the County for the 2021 fiscal year ending June 30, 2021.

PASSED, APPROVED and ADOPTED by the governing body at a regular meeting on the 14th day of January 2021.

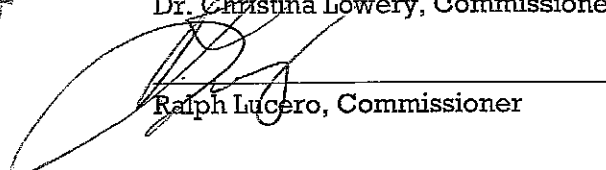
THE BOARD OF COUNTY COMMISSIONERS:

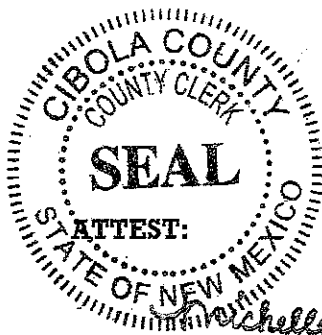

Daniel Torrez, Chairman

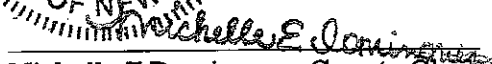

Robert Windhorst, 1st Vice-Chair


Martha Garcia, 2nd Vice-Chair


Dr. Christina Lowery, Commissioner


Ralph Lucero, Commissioner




Michelle E Dominguez, County Clerk



Schedule of Budget Adjustments - 21-13A

ENTITY NAME: Cibola County
 FISCAL YEAR: FY 2020-21
 RESOLUTION #: 21-13
 BAR SCHEDULE #: 21-13A

BAR LOCAL (L) OR STATE (S)	COUNTY DEPARTMENT	REVENUE EXPENDITURE TRANSFER (TO OF FROM)	DFA ACCOUNT #	CIBOLA COUNTY ACCOUNT #	DESCRIPTION OF ACCOUNT	APPROVED BUDGET	ADJUSTMENT	ADJUSTED BUDGET	PURPOSE
S	E-911	Revenue	20700-001-41216	435-65-360-41600	GRT Emergency Communications (.25)	\$219,321.00	\$60,000.00	\$819,321.00	Increase GRT (budgeted low for pandemic purposes)
S	E-911	Revenue	20700-001-41216	435-65-360-18100	Interest On Delinquent Taxes	\$76.00	\$300.00	\$376.00	Increase GRT (budgeted low for pandemic purposes)
S	E-911	Revenue	20700-001-41216	435-65-360-18200	Penalty On Delinquent Taxes	\$530.00	\$1,500.00	\$2,030.00	Increase GRT (budgeted low for pandemic purposes)
S	Fire Marshal	Revenue	20900-0001-47499	604-30-300-50000	NM State Fire Marshal Grant	\$85,600.00	(\$66,600.00)	\$19,000.00	Align to actual distribution.
S	Fire Marshal	Expenditure	20900-3002-55999	604-018-461-00124	Contractual Services	\$14,000.00	(\$10,000.00)	\$4,000.00	Align to actuals
S	Fire Marshal	Revenue	20900-0001-46060	604-30-300-26200	Reimbursement	\$0.00	\$5,100.00	\$5,100.00	EMPG Grant reimbursement & sale of Soboyeta vehicle
S	Fire Marshal	Expenditure	20900-3002-56020	604-018-461-00009	Office Supplies	\$5,000.00	\$4,000.00	\$9,000.00	Smart board big expense & add additional for rest of year
S	Fire Marshal	Expenditure	20900-3002-54050	604-018-461-00012	Equipment Maintenance & Repair	\$9,000.00	\$25,200.00	\$34,200.00	Maint. On vehicle needed airbags, shocks, seats, & camper shell
S	Fire Marshal	Expenditure	20900-3002-57130	604-018-461-00013	Rental of Equipment	\$500.00	\$2,650.00	\$3,150.00	Get lease for copier cost in line with actuals
S	Fire Marshal	Expenditure	20900-3002-57999	604-018-461-00130	CWPP Grant Match	\$0.00	\$1,500.00	\$1,500.00	Increase budget for grant match
S	Fire Marshal	Expenditure	20900-3002-57999	604-018-461-00131	CWPP Grant Expense	\$0.00	\$15,000.00	\$15,000.00	Increase for grant expense
S	Fire Marshal	Expenditure	20900-3002-58999	604-018-461-00586	NM State Fire Marshal Grant	\$0.00	\$45,000.00	\$45,000.00	Increase for grant expenses paid by grant revenue from last year
S	General Fund	Transfer Out	11000-0001-61200	401-011-499-09604	From 401 to 604	\$0.00	(\$3,000.00)	(\$3,000.00)	Approve GF match for CWPP grant
S	Fire Marshal	Transfer In	20900-0001-61100	604-018-499-40109	From 401 to 604	\$0.00	\$3,000.00	\$3,000.00	Approve GF match for CWPP grant
L	Maintenance	Expenditure	11000-2006-57170	401-010-403-00025	Utilities	\$135,000.00	(\$20,025.00)	\$114,975.00	Utilities only spent \$50,000 in first half of year
L	Maintenance	Expenditure	11000-2006-55999	401-010-403-00124	Contractual	\$25,000.00	\$20,000.00	\$45,000.00	TLC needs to put in surge protectors to protect compressors from burning out.
L	Maintenance	Expenditure	11000-2006-53030	401-010-403-00010	Mileage and Per Diem	\$0.00	\$25.00	\$25.00	Mileage & per diem used as place holder to cover card late payment fees.
L	Maintenance	Expenditure	11000-2006-54010	401-010-403-00023	Repair to Buildings	\$60,000.00	(\$5,000.00)	\$55,000.00	Realign budget authority to Tools & Supplies
L	Maintenance	Expenditure	11000-2006-56030	401-010-403-00077	Tools & Supplies	\$2,000.00	\$5,000.00	\$7,000.00	To purchase electric heaters
S	GF Revenues	Revenues	11000-0001-41510	401-10-310-02000	Delinquent Prop. Taxes	\$222,000.00	\$125,000.00	\$347,000.00	To get in line with actuals Budgeted low in beginning for pandemic
S	GF Revenues	Revenues	11000-0001-41520	401-10-310-05000	Penalty & Interest	\$80,000.00	\$20,000.00	\$100,000.00	To get in line with actuals Budgeted low in beginning for pandemic
S	GF Revenues	Revenues	11000-0001-41204	401-15-360-30800	GRT Environmental Prot. (.125)	\$21,671.00	\$50,000.00	\$71,671.00	To get in line with actuals Budgeted low in beginning for pandemic
S	GF Revenues	Revenues	11000-0001-41200	401-15-360-41000	GRT 3rd 1/8 (.125)	\$123,435.00	\$150,000.00	\$273,435.00	To get in line with actuals Budgeted low in beginning for pandemic
S	GF Revenues	Revenues	11000-0001-41203	401-15-360-41100	GRT Infra-Structure (.125)	\$38,319.00	\$10,000.00	\$48,319.00	To get in line with actuals Budgeted low in beginning for pandemic
S	GF Revenues	Revenues	11000-0001-41200	401-16-300-41100	GRT Local Hospital (.5)	\$38,319.00	\$40,000.00	\$78,319.00	To get in line with actuals Budgeted low in beginning for pandemic
S	Commission	Expenditures	11000-1001-55999	401-001-401-00088	LIBRARY	\$30,000.00	\$7,500.00	\$37,500.00	Last year's 4th qtr payment fell into this fiscal year
S	Commission	Expenditures	11000-1001-55999	401-001-401-00089	SENIOR CITIZENS	\$30,000.00	\$7,500.00	\$37,500.00	Last year's 4th qtr payment fell into this fiscal year
S	Commission	Expenditures	11000-1001-55999	401-001-401-09919	Animal Control	\$30,000.00	\$7,500.00	\$37,500.00	Last year's 4th qtr payment fell into this fiscal year
S	Commission	Expenditures	11000-1001-57999	401-001-401-00062	Audit Services	\$0.00	\$75,000.00	\$75,000.00	Overlight and did not budget for.

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 Michelle E. Dominguez, Cibola County, NM Clerk and Recorder



Schedule of Budget Adjustments - 21-13A

Manager	Expenditures	11000-2001-57050	401-004-402-00098	Training & Staff Development	\$12,000.00	(\$250.00)	\$11,750.00	To get in line with actuals Late Fees, Errors in reimbursements, etc. To get in line with actuals
L	Expenditures	11000-2001-57999	401-004-402-07124	Licenses Fees & Permits	\$0.00	\$250.00	\$250.00	
L	Rural Address	11000-2012-57050	401-004-415-00098	Training & Staff Development	\$3,000.00	(\$100.00)	\$2,900.00	Realign budget authority to Physicals
L	Rural Address	11000-2012-57999	401-004-415-00259	Physicals	\$0.00	\$100.00	\$100.00	New Rural Address Manager Physicals
S	Revenue	20400-0001-41214	402-25-300-52200	GRT Hold Harmless 1/8 (.125)	\$119,965.00	\$120,000.00	\$233,965.00	To get in line with actuals Budgeted low in beginning for pandemic
S	Revenue	20400-0001-46900	402-28-382-31400	Other Revenue	\$0.00	\$150.00	\$150.00	Grave Excavation/Robinson
S	Revenue	20400-0001-46901	402-30-300-34000	Sale of County Property	\$4,000.00	\$11,000.00	\$15,000.00	Exceeded expectations on sale of property
L	Expenditure	20400-5001-54010	402-015-416-00023	Repair to Buildings	\$30,000.00	(\$30,000.00)	\$0.00	Realign budget authority to address deficits in other accounts
L	Expenditure	20400-5001-54030	402-015-416-00024	Grounds Maintenance & Improvement	\$30,000.00	(\$25,500.00)	\$4,500.00	Realign budget authority to address deficits in other accounts
L	Expenditure	20400-5001-58090	402-014-416-00079	Road Constr & Maint. CoOp- SP	\$522,923.00	\$40,000.00	\$562,923.00	Correct coverage in this account due to more materials needed than projected
S	Expenditure	20400-5001-57999	402-014-416-33000	Infrastructure Perform Bond Deposit Refu	\$0.00	\$1,500.00	\$1,500.00	Correct coverage in this account - Refund not anticipated in budget
L	Expenditure	20400-5001-57090	402-015-416-00008	PRINTING & PUBLISHING	\$1,000.00	\$5,000.00	\$6,000.00	Ads for Superintendent exceeded projection
L	Expenditure	20400-5001-56110	402-015-416-00009	Office Equipment & Supplies	\$6,000.00	\$10,000.00	\$16,000.00	New computers costs exceeded budget
S	Expenditure	20400-5001-54050	402-015-416-00012	EQUIP MAINT & REPAIR	\$0.00	\$2,300.00	\$2,300.00	Not budgeted last year so it was assumed not used this year. Have made note for FY22 budget
L	Expenditure	20400-5001-52999	402-015-416-00259	PHYSICALS	\$300.00	\$500.00	\$800.00	Higher turnover than expected - Physicals needed for new hires
S	Revenues	22000-0001-41201	406-55-300-41000	GRT 2nd 1/8th (.125)	\$123,435.00	\$125,000.00	\$248,435.00	To get in line with actuals Budgeted low in beginning for pandemic
S	Revenues	22000-0001-41201	406-56-360-18100	Interest On Delinquent Taxes	\$286.00	\$150.00	\$436.00	To get in line with actuals Budgeted low in beginning for pandemic
S	Revenues	22000-0001-41201	406-56-360-18200	Penalty On Delinquent Taxes	\$656.00	\$250.00	\$906.00	To get in line with actuals Budgeted low in beginning for pandemic
S	Expenditure	22000-4001-57999	406-055-420-05140	Administrative Fee	\$3,878.00	\$3,000.00	\$6,878.00	To get in line with actuals Budgeted low in beginning for pandemic (GRT fees)
L	San Rafael VFD	20900-3002-58999	407-018-421-00028	Capital Outlay	\$310,000.00	(\$62,900.00)	\$247,100.00	Realign budget authority for new priorities in other accounts
L	San Rafael VFD	20900-0001-61200	407-018-499-09409	From 407 to 409	\$0.00	(\$93,201.00)	(\$93,201.00)	Transfers are to split the fire marshal allocation evenly between San Rafael VFD and Lobo Canyon VFD
L	San Rafael VFD	20900-3002-54010	407-018-421-00023	Repair to Buildings	\$0.00	\$40,600.00	\$40,600.00	concrete apron, fix deficit of \$5,600, new roof for addition
L	San Rafael VFD	20900-3002-57999	407-018-421-00038	1/4% Fire Protection Excise Tax	\$0.00	\$7,000.00	\$7,000.00	for fire excise grant from 1/4%
L	San Rafael VFD	20900-3002-56090	407-018-421-00082	Safety Equipment	\$0.00	\$15,300.00	\$15,300.00	fix deficit of \$5,300 & outfit a rescue vehicle
L	San Rafael VFD	20900-0001-61100	409-019-499-09407	From 407 to 409	\$0.00	\$93,201.00	\$93,201.00	Transfers are to split the fire marshal allocation evenly between San Rafael VFD and Lobo Canyon VFD
S	Lobo Canyon VFD	20900-3002-57160	409-018-423-00007	Telecommunications	\$2,500.00	\$500.00	\$3,000.00	Get in line with actuals
S	Lobo Canyon VFD	20900-3002-54050	409-018-423-00012	EQUIP MAINT & REPAIR	\$3,500.00	\$35,000.00	\$38,500.00	to fix deficit of \$25,000 and cover more truck fixes
S	Lobo Canyon VFD	20900-3002-54010	409-018-423-00023	REPAIR TO BUILDINGS	\$10,500.00	\$10,000.00	\$20,500.00	need security lights, electricity for door openers
S	Lobo Canyon VFD	20900-3002-58999	409-018-423-00028	Capital Outlay	\$0.00	\$55,000.00	\$55,000.00	to account for fire grant from 1/4%
S	Lobo Canyon VFD	20900-3002-57999	409-018-423-00038	1/4% Fire Protection Excise Tax	\$0.00	\$7,000.00	\$7,000.00	for fire excise grant from 1/4%
S	Lobo Canyon VFD	20900-3002-56090	409-018-423-00082	SAFETY EQUIPMENT	\$3,533.00	\$5,000.00	\$8,533.00	resupply station with miscellaneous safety equipment
S	Fence Lake VFD	20900-3002-57160	416-018-428-00007	Telecommunications	\$2,500.00	\$2,500.00	\$5,000.00	Had a purchase order rissued from last year that was not budgeted for this year for 2 year Internet services
S	Fence Lake VFD	20900-3002-56090	416-018-428-00082	SAFETY EQUIPMENT	\$5,458.00	\$40,000.00	\$45,458.00	Had a purchase order rissued from last year that was not budgeted for this year for bunker gear



Schedule of Budget Adjustments - 21-13A

S	Quartz Hill	21800-2002-57999	607-045-456-00101	Professional Services	\$0.00	\$263,500.00	\$263,500.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-00301	Labor	\$0.00	\$87,000.00	\$87,000.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-00302	Materials	\$0.00	\$257,000.00	\$257,000.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-00303	Equipment	\$0.00	\$87,000.00	\$87,000.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-10101	Professional Services - Match	\$0.00	\$45,000.00	\$45,000.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-10301	Labor - Match	\$0.00	\$15,000.00	\$15,000.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-10302	Materials - Match	\$0.00	\$44,000.00	\$44,000.00	New Fund for Quartz Trail Grant Project
S	Quartz Hill	21800-2002-57999	607-045-456-10303	Equipment - Match	\$0.00	\$15,000.00	\$15,000.00	New Fund for Quartz Trail Grant Project
S	General Fund	11000-0001-61200	401-011-499-09607	From 401 to 607	\$0.00	(\$500,000.00)	(\$500,000.00)	Loan from GF until Reimbursement
S	General Fund	11000-0001-61200	401-015-499-09401	From 607 to 401	\$0.00	\$500,000.00	\$500,000.00	Reimburse Loan to GF
S	Quartz Hill	21800-0001-61100	607-500-499-09401	From 607 to 401	\$0.00	(\$500,000.00)	(\$500,000.00)	Reimburse Loan to GF
S	Quartz Hill	21800-0001-61100	607-500-499-09607	From 401 to 607	\$0.00	\$500,000.00	\$500,000.00	Loan from GF until Reimbursement

MICHELLE E. DOMINGUEZ
 County Clerk
 Date: 1-14-21
 Board Chairman Date

Michelle E. Dominguez

