

Cibola County

Cibola County Commission

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

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



Kate Fletcher
County Manager

Resolution No. 21-36 BAR #11

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

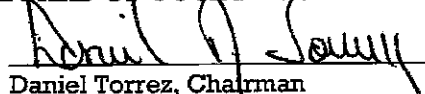
WHEREAS, budget adjustments are required to establish correct beginning cash balances; allow for new transfers; to allow for budget increases and decreases to revenues and expenditures to offset any unanticipated revenues and/or expenditures; and to correct amounts when required; and

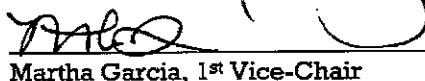
WHEREAS, the budget adjustments and the associated line items with amounts stated on the attached, Schedule of Budget Adjustments 21-36A is essential.

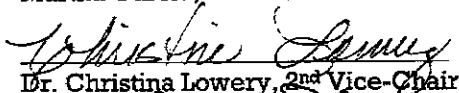
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS of the COUNTY OF CIBOLA, STATE OF NEW MEXICO, ex officio COUNTY BOARD OF FINANCE that the adjustments included in this document are deemed necessary to the operations of the County for the 2021 fiscal year ending June 30, 2021.

PASSED, APPROVED and ADOPTED by the governing body at a regular meeting on the 22nd day of July 2021.

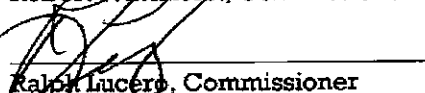
THE BOARD OF COUNTY COMMISSIONERS:


Daniel Torrez, Chairman


Martha Garcia, 1st Vice-Chair


Dr. Christina Lowery, 2nd Vice-Chair


Robert Windhorst, Commissioner


Ralph Lucero, Commissioner

ATTEST:




Michelle E Dominguez, County Clerk



L	Manager	11000-2001-57160	401-004-402-00007	Telecommunications	\$19,000.00	\$5,000.00	\$24,000.00	Higher than projected. Loading into PAID for cars act for spots
L	Manager	11000-2001-57130	401-004-402-00013	Rental of Equipment	\$12,000.00	\$5,700.00	\$17,700.00	Rental of copiers cost was not projected correctly. Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-52020	401-004-402-00053	PERA Mutual Plan 2 - 9.95%	\$4,050.00	\$5,800.00	\$9,850.00	Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-52010	401-004-402-00064	Social Security 0.2%	\$28,000.00	\$5,800.00	\$33,800.00	Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-52030	401-004-402-00085	GROUP INS	\$82,000.00	\$8,200.00	\$90,200.00	Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-52100	401-004-402-00086	Worker's Comp. Assessment \$9.20/year per E	\$70.00	\$15.00	\$85.00	Overlooked budgeting the other multiple for flood, cyber, etc.
L	Manager	11000-2001-52980	401-004-402-00087	Multiline Other	\$0.00	\$31,400.00	\$31,400.00	Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-52811	401-004-402-00088	Medicare 1.45%	\$6,075.00	\$1,300.00	\$7,375.00	Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-52021	401-004-402-00081	Retiree Health Care 2.0%	\$8,000.00	\$1,300.00	\$9,300.00	Manager raise not budgeted and paid mapping position in rural addressing instead of manager budget.
L	Manager	11000-2001-57068	401-004-402-00259	PHYSICALS	\$0.00	\$123.00	\$123.00	Realign budget authority for account deficits above.
L	Rural Addressing	11000-2012-51020	401-004-415-00002	FULL TIME SALARIES	\$85,000.00	\$37,500.00	\$122,500.00	Realign budget authority for account deficits above.
L	Rural Addressing	11000-2012-52030	401-004-415-00065	GROUP INS	\$30,500.00	\$29,400.00	\$59,900.00	Realign budget authority for account deficits above.
L	Rural Addressing	11000-2012-52100	401-004-415-00066	Worker's Comp. Assessment \$9.20/year per E	\$30.00	\$515.00	\$545.00	Realign budget authority for account deficits above.
L	Rural Addressing	11000-2012-52011	401-004-415-00068	Medicare 1.45%	\$1,350.00	\$550.00	\$1,900.00	Realign budget authority for account deficits above.
L	Rural Addressing	11000-2012-52021	401-004-415-00061	Retiree Health Care 2.0%	\$1,550.00	\$390.00	\$1,940.00	Realign budget authority for account deficits above.
L	Clerk	11000-1004-52010	401-004-404-00065	GROUP INS	\$51,750.00	\$19,890.00	\$71,640.00	Realign budget authority for account deficits above.
L	Assessor	11000-1003-52030	401-004-407-00065	GROUP INS	\$95,000.00	\$16,000.00	\$111,000.00	Realign budget authority for account deficits above.
L	Sheriff	11000-2008-52030	401-010-403-00012	EQUIP MAINT & REPAIR	\$52,750.00	\$35,000.00	\$87,750.00	Realign budget authority for account deficits above.
L	Maintenance	11000-2005-55988	401-010-403-00124	Contractual Services	\$45,000.00	\$19,645.00	\$64,645.00	Transfered cash balance to Depreciation Fund. Was from administrative fees from ICE/US Marshals flow thru.
S	GA's - Pass through	21000-0001-51200	504-011-499-00614	From 504 to 614	\$0.00	\$424,050.00	\$424,050.00	Administrative fees from ICE/US Marshals flow thru.
S	Detention	22000-0001-51100	914-102-499-00504	From 504 to 614	\$0.00	\$424,050.00	\$424,050.00	Administrative fees from ICE/US Marshals flow thru.
S	General Fund	11000-0001-51200	588-000-499-00401	From 588 to 401	\$0.00	\$451,128.00	\$451,128.00	Remaining GRT from bond payments to revert to GF.
S	2014B Bond	40200-0001-51100	403-021-499-00569	From 570 to 401	\$551,430.00	\$710,358.00	\$1,261,748.00	Remaining GRT from bond payments to revert to GF.
S	General Fund	11000-0001-51100	401-012-499-00401	From 570 to 401	\$651,420.00	\$710,358.00	\$1,361,748.00	Remaining GRT from bond payments to revert to GF.
S	General Fund	11000-0001-51200	401-012-499-00570	From 570 to 401	\$651,420.00	\$710,358.00	\$1,361,748.00	Remaining GRT from bond payments to revert to GF.
S	Farm & Range	20000-0001-51100	403-021-499-00401	From 401 to 503	\$19,000.00	\$5,000.00	\$24,000.00	To cover higher actuals.
S	Care Act Program	21000-0001-51200	608-222-499-00401	From 401 to 403	\$19,000.00	\$5,000.00	\$24,000.00	To cover higher actuals.
S	General Fund	11000-0001-51100	401-011-499-00608	From 608 to 401	\$0.00	\$150,802.00	\$150,802.00	Need to reimburse general fund.
S	Census Bureau Grant	21000-0001-51200	610-045-499-00401	From 608 to 401	\$0.00	\$150,802.00	\$150,802.00	Need to reimburse general fund.
S	General Fund	11000-0001-51100	401-012-499-00610	From 610 to 401	\$0.00	\$23,159.00	\$23,159.00	Need to reimburse general fund.
S	Capital Outlay Projects	39000-0001-51200	051-005-499-00401	From 610 to 401	\$0.00	\$23,159.00	\$23,159.00	Need to reimburse general fund.
S	General Fund	11000-0001-51100	401-012-499-00651	From 651 to 401	\$0.00	\$9,877.00	\$9,877.00	Need to reimburse general fund.
S	Indigent	22000-0001-51200	403-035-499-00401	From 406 to 401	\$0.00	\$25,000.00	\$25,000.00	Reimburse GF for loan. Did not know if indigent would be self sustaining this year but it was. This is to reimburse loan from GF.
S	General Fund	11000-0001-51100	401-011-499-00009	From 406 to 401	\$0.00	\$25,000.00	\$25,000.00	Did not know if indigent would be self sustaining this year but it was. This is to reimburse loan from GF.
S	General Fund	11000-0001-51200	401-011-499-00504	From 401 to 504	\$0.00	\$59,000.00	\$59,000.00	Loan from GF to be transferred to Detention.
S	IGA's - Pass through	21000-0001-51100	504-011-499-00401	From 401 to 504	\$0.00	\$59,000.00	\$59,000.00	Loan from GF to be transferred to Detention.

ATTEST: *Michelle E. Long* 07/23/21
 County Clerk
 Board Chairman
David J. Soull 07.22.21
 Date



Entity Name: Cibola County
 Fiscal Year: 2020-21
 Report: 2138A
 BAR SCHEDULE:

Entity	Account	Revenue	Expenditure	Net	Balance	Description	Notes
S	El Metro VFD	20900-0001-47060		\$59,031.00	\$50	State Fire Allowment	Fire Allowment higher than stated on distribution list used at time final budget was approved.
S	LDWI	22100-0001-47070		\$223,877.00	\$27,000.00	LDWI Distribution	Distribution came in higher than last year.
S	LDWI	439-62-300-20000		\$4,000.00	\$3,000.00	Assessment Fees	Assessment Fees came in higher than projected.
S	County Fire Protection	22200-0001-47202		\$103,942.00	\$90,000.00	GRT Fire Protection Expense Tax (25)	GRT budgeted low due to unknowns of Covid's impact.
S	County Fire Protection	22200-3002-57999		\$2,679.00	\$1,250.00	Administrative Charges	GRT budgeted low due to unknowns of Covid's impact.
S	Clark Recording/Filing	22500-0001-44070		\$37,000.00	\$7,000.00	Fee Collections	Collected more than projected. Fund not projected to be used. This income needs to be transferred to Detention.
S	IGA's - Pass through	21800-0001-46840		\$0.00	\$200.00	Income on Investments	
S	General Fund	11000-0001-41800		\$1,778,754.00	\$600,000.00	Current Property Taxes	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-41510		\$347,000.00	\$600,000.00	Delinquent Prop. Taxes	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-41520		\$100,000.00	\$50,000.00	Penalty & Interest	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-41204		\$71,874.00	\$40,000.00	GRT Environmental Prot. (125)	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-41200		\$273,435.00	\$225,000.00	GRT 3rd 1/8 (125)	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-41203		\$49,319.00	\$30,000.00	GRT Infra-Structures (125)	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-41190		\$78,319.00	\$55,000.00	GRT Local Hospital (5)	Budgeted low due to unknowns of Covid's impact.
S	General Fund	11000-0001-44180		\$300,000.00	\$405,000.00	Hospital Rent Payments Received	Back pay not budgeted for. Calculated in HOUSE BILL 8 CRT REBUDGET. Fund for new budget.
S	General Fund	11000-0001-46900		\$150,000.00	\$200,000.00	Miscellaneous	Budgeted low due to unknowns of Covid's impact.
S	Road	20400-0001-44110		\$210,750.00	\$80,000.00	Motor Vehicle Road	Budgeted low due to unknowns of Covid's impact.
S	Road	20400-0001-42300		\$142,500.00	\$17,000.00	Gasoline Tax - 1 cent	Budgeted low due to unknowns of Covid's impact.
S	Road	20400-0001-41214		\$233,965.00	\$225,000.00	GRT Hold Harmless (8 (125)	Budgeted low due to unknowns of Covid's impact.
S	Farm & Range	20800-5010-55930		\$18,000.00	\$5,000.00	RODENT & PRED. ANIMAL CONTROL	Budgeted a little low. Adjusted for new budget.
S	Indigent	22000-0001-57210		\$150,000.00	\$7,000.00	HOSPITAL CLAIMS	Expenditures came in a little higher than expected.
S	Indigent	22000-0001-57190		\$219,000.00	\$10,000.00	MEDICAP SUPPORT	Expenditures came in a little higher than expected.
S	Deerstar VFD	20900-0001-46900		\$0.00	\$5,200.00	Other Revenue	Department did not expect revenue for sales of property.
S	Ladona EMS	20800-3002-56080		\$23,807.18	\$70.00	SAFETY EQUIPMENT	To cover actuals. Fire Allowment higher than stated on distribution list used at time final budget was approved.
S	Ladona VFD	20900-0001-47090		\$296,892.00	\$200.00	State Fire Allowment	
S	201AA Bond	49200-0001-41214		\$527,078.00	\$225,000.00	GRT Hold Harmless (1A)	GRT budgeted low due to unknowns of Covid's impact.
S	201AA Bond	49200-0001-41214		\$2,679.00	\$185,000.00	Parity On Delinquent Taxes	GRT budgeted low due to unknowns of Covid's impact.
S	201AB Bond	49200-0001-41200		\$435,162.00	\$310,000.00	GRT 1A (8 & 119)	GRT budgeted low due to unknowns of Covid's impact. Department did not expect revenue for new covid related equipment.
S	Emergency Management	20800-3002-56020		\$0.00	\$200.00	Office Equipment & Supplies	Grant reimbursements exceeded projected amount and had an expense bill left.
S	Fire Marshal	20900-0001-46900		\$5,000.00	\$15,000.00	Reimbursement	Received reimbursement for sales of property. State fire allowance exceeded posted distribution list from State Fire Marshal used to project. Will look into.
S	Fire Marshal	20900-0001-47090		\$55,501.00	\$30,000.00	State Fire Allowment	
S	NM DOT Local Gov. Tran.	21800-0001-46900		\$0.00	\$903,000.00	LCIF Funds	New Grant. Received additional reimbursement than projected for this account.
S	Cares Act Program	600-16-333-10001		\$403,125.00	\$293,000.00	Cares Act Grant Government	Received more than anticipated.
S	1% Reproductial Fund	20300-0001-41540		\$55,000.00	\$15,000.00	Fee Collections	
S	American Rescue Plan Act	21000-0001-46900		\$40.00	\$15,500.00	Federal ARPA Grant	Manager Fee not budgeted and paid mapping position in fiscal year 2020. Manager fee not budgeted in 2021. Manager fee not budgeted in 2021. Manager fee not budgeted in 2021.
L	MANAGER	11000-2001-51030		\$418,575.00	\$84,000.00	FULL TIME SALARIES	Manager fee not budgeted and paid mapping position in fiscal year 2020. Manager fee not budgeted in 2021. Manager fee not budgeted in 2021.
L	MANAGER	11000-2001-57080		\$4,000.00	\$2,000.00	POSTAGE	Approved higher amount of postage than projected. High extra for treasury and etc.