

# Cibola County

700 E. Roosevelt Ave., Suite 50  
Grants, New Mexico 87020  
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Kate Fletcher  
County Manager

## Cibola County Commission

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

## Resolution No. 2023-21 BAR #7

### Fiscal Year 2023

**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 2023 - 21A* 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 2023 fiscal year ending June 30, 2023.


**PASSED, APPROVED and ADOPTED** by the governing body at a regular meeting on the 27th day of April, 2023.

### THE BOARD OF COUNTY COMMISSIONERS:

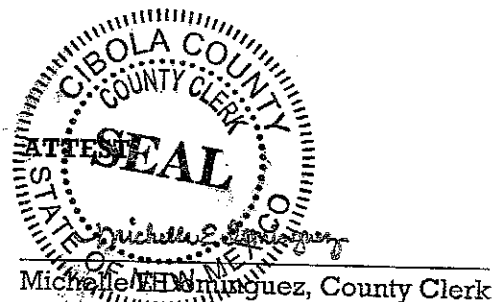
  
Daniel Torrez, Chairman

  
Martha Garcia, 1<sup>st</sup> Vice-Chair

  
Dr. Christina Lowery, 2<sup>nd</sup> Vice-Chair

  
Robert Windhorst, Commissioner

  
Ralph Lucero, Commissioner



Cibola County  
 FY 2022-23  
 2023-21  
 2023-21A

ENTITY NAME: FISCAL YEAR: RESOLUTION #: BAR SCHEDULE:	TYPE OF BAR LOCAL OR STATE (S)	COUNTY DEPARTMENT	REVENUE EXPENDITURE TRANSFER (TO or FROM)	CIBOLA COUNTY ACCOUNT #	DESCRIPTION OF ACCOUNT	APPROVED BUDGET	ADJUSTMENT	ADJUSTED BUDGET	PURPOSE
	S	Pinehill EMS	Expenditure	415-021-427-00082	Safety Equipment	\$5,417.22	\$5,921.83	\$11,339.05	Align budget authority with fund balance to spend to the penny
	S	Road	Revenue	402-25-300-52200	GRT Hold Harmless 1/8 (.125)	\$487,040.00	\$275,000.00	\$762,040.00	Revenue Exceeds projection
	S	Capital Outlay	Expenditure	651-085-460-10108	Grant Management (COG) 22-ZG5032-8 Expense	\$0.00	\$50,000.00	\$50,000.00	New Appropriation to assist Cibola with Grant Writing by the COG
	S	Capital Outlay	Revenue	651-75-300-10202	Grant Management Appropriation Revenue 22-ZG5032-9	\$0.00	\$50,000.00	\$50,000.00	New Appropriation to assist Cibola with Grant Writing by the COG
	S	LEPF	Transfer Out	605-035-455-40575	From 605 to 575	\$20,000.00	(\$3.00)	\$19,997.00	Have to get exact transfer amount to expend all LEPF.
	S	LEPF	Transfer In	575-111-499-09605	From 605 to 575	\$20,000.00	(\$3.00)	\$19,997.00	Have to get exact transfer amount to expend all LEPF.
	S	LEPF	Expenditure	605-035-455-00028	Capital Outlay	\$20,284.88	\$108.98	\$20,393.86	To increase account to expend all LEPP to the penny.
	S	GF	Transfer Out	401-011-499-09575	From 401 to 575	\$0.00	\$217,010.00	\$217,010.00	Need to budget authority to transfer of HVAC payment to NMFA fund from GF
	S	NMFA	Transfer In	575-011-499-00401	From 401 to 575	\$0.00	\$217,010.00	\$217,010.00	Need to budget authority to transfer of HVAC payment to NMFA fund from GF
	S	Superior	Expenditure	429-021-424-00082	Safety Equipment	\$19,409.96	\$7,862.00	\$27,271.96	Increase to spend carryover which wasn't budgeted
	S	EMS	Expenditure	425-021-433-00151	Reversion of Funds to the State	\$0.00	\$2,950.00	\$2,950.00	Reversion was needed per DOH
	S	Emergency Management	Transfer Out	603-076-499-09112	From 603 to 401	\$0.00	\$785.00	\$785.00	Move balance from Fund 603 back to GF
	S	GF	Transfer In	401-011-499-00603	From 603 to 401	\$0.00	\$785.00	\$785.00	Move balance from Fund 603 back to GF
	S	GF	Revenue	401-15-360-18100	Interest On Delinquent Taxes	\$1,641.00	\$550.00	\$2,191.00	Revenue Exceeds projection
	S	GF	Revenue	401-15-360-18200	Penalty On Delinquent Taxes	\$2,512.00	\$1,000.00	\$3,512.00	Revenue Exceeds projection
	S	GF	Revenue	401-15-360-30800	GRT Environmental Prot. (.125)	\$87,008.00	\$32,000.00	\$119,008.00	Revenue Exceeds projection
	S	GF	Revenue	401-15-360-41000	GRT 3rd 1/8 (.125)	\$487,040.00	\$175,000.00	\$662,040.00	Revenue Exceeds projection
	S	GF	Revenue	401-15-360-41100	GRT Infra-Structure (.125)	\$91,247.00	\$32,000.00	\$123,247.00	Revenue Exceeds projection
	S	GF	Expenditure	401-001-401-11261	Service & Admin Charges	\$15,211.00	\$7,000.00	\$22,211.00	Expenditure exceeds projection
	S	TPF	Expenditure	649-201-461-00118	County Road 5 Grant Disbursement	\$1,950,000.00	(\$50,000.00)	\$1,900,000.00	Grant was \$1,900,000 not \$1,950,000
	S	GF	Revenue	401-10-310-05000	Penalty & Interest	\$160,000.00	\$55,000.00	\$215,000.00	Revenue Exceeds projection
	S	GF	Transfer Out	401-011-499-09402	From 401 to 402	\$626,419.00	\$200,500.00	\$826,919.00	Increase authority for vehicles that are coming in and correct deficit due to unrecognized coop projections
	S	Road	Transfer In	402-016-499-09401	From 401 to 402	\$626,419.00	\$200,500.00	\$826,919.00	Increase authority for vehicles that are coming in and correct deficit due to unrecognized coop projections
	S	Indigent	Revenue	406-56-300-41000	GRT 2nd 1/8th (.125)	\$487,040.00	\$170,000.00	\$657,040.00	Revenue Exceeds projection
	S	Indigent	Revenue	406-56-360-18100	Interest On Delinquent Taxes	\$1,027.00	\$500.00	\$1,527.00	Revenue Exceeds projection
	S	Indigent	Revenue	406-56-360-18200	Penalty On Delinquent Taxes	\$1,955.00	\$650.00	\$2,605.00	Revenue Exceeds projection
	S	San Rafael VFD	Revenue	407-30-300-26200	Reimbursement	\$0.00	\$150.00	\$150.00	Unforeseen revenue
	S	Fence Lake VFD	Revenue	416-30-300-26100	Refunds	\$0.00	\$20.00	\$20.00	Unforeseen revenue
	S	El Morro VFD	Revenue	427-30-300-26200	Reimbursement	\$0.00	\$1,000.00	\$1,000.00	Unforeseen revenue

Entity Name: Cibola County  
 Fiscal Year: FY 2022-23  
 Resolution #: 2023-21  
 Bar Schedule: 2023-21A

Type of Bar Local (L) or State	County Department	Revenue Expenditure Transfer (to, or from)	Cibola County Account #	Description of Account	Approved Budget	Adjustment	Adjusted Budget	Purpose
S	E-911	Revenue	435-65-360-18100	Interest On Delinquent Taxes	\$299.00	\$3,200.00	\$3,499.00	Revenue Exceeds projection
S	E-911	Revenue	435-65-360-18200	Penalty On Delinquent Taxes	\$2,080.00	\$1,625.00	\$3,605.00	Revenue Exceeds projection
S	E-911	Revenue	435-65-360-41600	GRT Emergency Communications (25)	\$891,713.00	\$350,000.00	\$1,241,713.00	Revenue Exceeds projection
S	E-911	Revenue	435-65-300-26100	Refunds	\$235.00	\$350.00	\$585.00	Unforeseen additional revenue
S	1/4% Fire Protection	Revenue	475-50-300-41000	GRT Fire Protection Excise Tax (25)	\$182,494.00	\$73,000.00	\$255,494.00	Revenue Exceeds projection
S	1/4% Fire Protection	Revenue	475-51-360-18100	Interest On Delinquent Taxes	\$713.00	\$200.00	\$913.00	Revenue Exceeds projection
S	1/4% Fire Protection	Revenue	475-51-360-18200	Penalty On Delinquent Taxes	\$607.00	\$550.00	\$1,157.00	Revenue Exceeds projection
S	2014 A Bonds	Revenue	569-99-300-00314	GRT Hold Harmless (1/4)	\$974,079.00	\$320,000.00	\$1,294,079.00	Revenue Exceeds projection
S	2014 A Bonds	Revenue	569-99-360-18100	Interest On Delinquent Taxes	\$3,080.00	\$1,300.00	\$4,380.00	Revenue Exceeds projection
S	2014 A Bonds	Revenue	569-99-360-18200	Penalty On Delinquent Taxes	\$5,865.00	\$1,850.00	\$7,715.00	Revenue Exceeds projection
S	2014 B Bonds	Revenue	570-99-300-41300	GRT 1st 1/8 & 1/16	\$730,560.00	\$285,000.00	\$1,015,560.00	Revenue Exceeds projection
S	2014 B Bonds	Revenue	570-99-360-18100	Interest On Delinquent Taxes	\$1,540.00	\$750.00	\$2,290.00	Revenue Exceeds projection
S	2014 B Bonds	Revenue	570-99-360-18200	Penalty On Delinquent Taxes	\$2,933.00	\$1,000.00	\$3,933.00	Revenue Exceeds projection
S	Fire Marshal	Revenue	604-30-300-26200	Reimbursement	\$30,000.00	\$500.00	\$30,500.00	Revenue Exceeds projection

Attest: *Michelle Dominguez* 4/27/23  
 County Clerk Date

Attest: *Michelle Dominguez* 4/27/23  
 County Clerk Date

