

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

Martha Garcia, 1st Vice-Chair

Christine Lowery, 2nd Vice-Chair

Ralph Lucero, Commissioner

Robert Windhorst, Commissioner

Resolution No. 2023-35 BAR #10

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 – 35A 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 July, 2023.

THE BOARD OF COUNTY COMMISSIONERS:

ABSENT

Daniel Torrez, Chairman

Martha Garcia, 1st Vice-Chair

Dr. Christina Lowery, 2nd Vice-Chair

Robert Windhorst, Commissioner

Ralph Lucero, Commissioner



Michelle E Dominguez, County Clerk



Entity Name: Cibola County
 FISCAL YEAR: FY 2022-23
 RESOLUTION #: 2023-35
 BAR SCHEDULE: 2023-35A

TYPE OF BAR (LOCAL, STATE, (S))	COUNTY DEPARTMENT	REVENUE/EXPENDITURE TRANSFER (TO or FROM)	DFA ACCOUNT#	CIBOLA COUNTY ACCOUNT#	DESCRIPTION OF ACCOUNT	APPROVED BUDGET	ADJUSTMENT	ADJUSTED BUDGET	PURPOSE
S	403 - FARM & RANGE	Transfer In	20800-0001-61100	403-031-499-09401	From 401 to 403	\$3,101.00	\$1,002.00	\$4,103.00	403 Needed additional supplement from GF
S	401 - GENERAL FUND	Transfer Out	11000-0001-61200	401-011-499-09403	From 401 to 403	(\$3,101.00)	(\$1,002.00)	(\$4,103.00)	403 Needed additional supplement from GF
S	610 - CENSUS BUREAU GRANT	Transfer In	21800-0001-61100	610-045-458-09401	From 401 to 610	\$0.00	\$163.00	\$163.00	Needed for reconciliation of current audit finding
S	401 - GENERAL FUND	Transfer Out	11000-0001-61200	401-012-499-00610	From 401 to 610	\$0.00	(\$163.00)	(\$163.00)	Needed for reconciliation of current audit finding
S	401 - GENERAL FUND	Transfer In	11000-0001-61100	401-011-499-19435	From 435 to 401	\$0.00	\$75,000.00	\$75,000.00	Repay GF loan from FY19. Years passed due to getting E-911 to become self sustaining
S	435 - CONSOLIDATED DISPATCH	Transfer Out	20700-0001-61200	435-071-499-09435	From 435 to 401	\$0.00	(\$75,000.00)	(\$75,000.00)	Repay GF loan from FY19. Years passed due to getting E-911 to become self sustaining
S	401 - GENERAL FUND	Transfer In	11000-0001-61100	401-012-499-09569	From 569 to 401	\$407,393.00	\$271,952.00	\$679,345.00	Return excess GRT to GF that was not needed for Bond Payments
S	2014A BOND INCOME FUND	Transfer Out	40200-0001-61200	569-000-499-09401	From 569 to 401	(\$920,933.00)	(\$271,952.00)	(\$1,192,885.00)	Return excess GRT to GF that was not needed for Bond Payments
S	401 - GENERAL FUND	Transfer In	11000-0001-61100	401-012-499-09570	From 569 to 401	\$920,933.00	\$134,815.00	\$1,055,748.00	Return excess GRT to GF that was not needed for Bond Payments
S	2014B BOND INCOME FUND	Transfer Out	40200-0001-61200	570-000-499-09401	From 570 to 401	(\$920,933.00)	(\$134,815.00)	(\$1,055,748.00)	Return excess GRT to GF that was not needed for Bond Payments
S	401 - GENERAL FUND	Transfer In	11000-0001-61100	401-011-499-00603	From 603 to 401	\$0.00	\$785.00	\$785.00	To move cash balance back to GF (was their during COVID Pandemic if needed)
S	EMERGENCY MANAGEMENT	Transfer Out	20600-0001-61100	603-076-499-09112	From 603 to 401	\$0.00	(\$785.00)	(\$785.00)	To move cash balance back to GF (was their during COVID Pandemic if needed)
S	401 - GENERAL FUND	Transfer In	11000-0001-61100	401-012-499-09651	From 651 to 401	\$1,215,000.00	\$79,696.00	\$1,294,696.00	To reimburse GF loan
S	CAPITAL OUTLAY PROJECTS	Transfer Out	30300-0001-61200	651-085-499-09401	From 651 to 401	(\$1,287,125.00)	(\$79,696.00)	(\$1,366,821.00)	To reimburse GF loan
S	406 - INDIGENT	Revenue	22000-0001-41201	406-55-300-41000	GRT 2nd 1/8th (.125)	\$657,040.00	\$16,810.00	\$673,850.00	More GRT than Projected
S	419 - LAGUNA VFD	Revenue	20900-0001-46900	419-30-382-31400	Other Revenue	\$0.00	\$9,200.00	\$9,200.00	Received unbudgeted revenue from a refund for a duplicate payment
S	CLERK RECORDING/FILING	Revenue	22500-0001-44070	500-63-300-57600	Fee Collections	\$37,000.00	\$2,910.00	\$39,910.00	Received more fees than projected
S	1% REAPPRAISAL FUND	Revenue	20300-0001-41540	620-40-300-57600	Fee Collections	\$85,000.00	\$4,600.00	\$89,600.00	Received more fees than projected
S	LG ABATEMENT (OPIOID)	Revenue	27000-001-47700	646-40-068-20000	Opioid Settlement	\$0.00	\$169,000.00	\$169,000.00	New Fund - Received Opioid settlement payment
S	406 - INDIGENT	Expenditure	22000-4001-57210	406-055-420-00015	Indigent Burial	\$3,100.00	\$500.00	\$3,600.00	1 burial more than budgeted
S	406 - INDIGENT	Expenditure	22000-4001-57210	406-055-420-00056	HOSPITAL CLAIMS	\$16,079.00	\$90,000.00	\$106,079.00	Mostly due to unbudgeted air flight costing \$95,000
S	406 - INDIGENT	Expenditure	22000-4001-57999	406-055-420-05140	Administrative Fee	\$18,821.00	\$252.00	\$19,073.00	GRT fee higher than anticipated
S	406 - INDIGENT	Expenditure	22000-4001-57190	406-055-420-09116	MEDICAID SUPPORT	\$220,000.00	\$96,000.00	\$316,000.00	More medicaid support than projected
S	LAGUNA EMS	Expenditure	20600-3003-56090	413-021-425-00082	SAFETY EQUIPMENT	\$4,342.00	\$3,093.00	\$7,435.00	Increase expenses for oxygen supplies

Department of Finance and Administration
 Cibola County
 Budget Finance Bureau
 SCHEDULE OF BUDGET ADJUSTMENTS

S	435 - CONSOLIDATED DISPATCH	Expenditure	20700-3005-52030	435-070-435-00065	GROUP INS	\$119,100.00	\$9,020.00	\$127,120.00	Underbudgeted Insurance
S	569 - 2014A BOND INCOME FUND	Expenditure	40200-2004-59050	569-093-450-26100	Investment Maint. & Ad	\$45,631.00	\$7,510.00	\$53,141.00	More GRT than Projected
S	575 - NMFA LOANS	Expenditure	40400-2004-59020	575-110-452-00318	Debt Service - Interest	\$12,800.00	\$18,500.00	\$31,300.00	HVAC payment was not included in approved budget so had to increase.
S	575 - NMFA LOANS	Expenditure	40400-2004-59010	575-110-452-00319	Debt Service - Principal	\$85,000.00	\$179,000.00	\$264,000.00	HVAC payment was not included in approved budget so had to increase.
S	575 - NMFA LOANS	Expenditure	40400-2004-59050	575-110-452-00321	NMFA Loan Drawdown	\$0.00	\$121,000.00	\$121,000.00	HVAC payment was not included in approved budget so had to increase.
S	610 - CENSUS BUREAU GRANT	Expenditure	21800-2002-57999	610-045-456-00066	Media	\$0.00	\$163.00	\$163.00	Needed for reconciliation of current audit finding
S	546 - LG ABATEMENT (OPIOID SETTLEMENT)	Expenditure	27000-2002-57999	646-400-086-05264	Valencia Cnty. ORC Pay	\$0.00	\$169,000.00	\$169,000.00	New Fund - Received Opioid settlement payment and expensed to Valencia County for fiscal agent

Michelle E. Dominguez

[Signature]
 Board Chairman

7/27/23

7/27/23

