SANTA FE COUNTY
RESOLUTION 2022-057

A RESOLUTION REQUESTING AUTHORIZATION TO MAKE THE BUDGET ADJUSTMENT DETAILED ON THIS FORM

Whereas, the Board of County Commissioners meeting in regular session on July 26, 2022, did request the following budget adjustment:

Department / Division: CMO / Finance

Budget Adjustment Type (drop down): **Other** Fiscal Year: 2022 (July 1, 2021 - June 30, 2022)

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
211	1210	371	08-00	Law Enforcement Protection Grant		$ 2,400
212	0000	311	02-04	Environment GRT	12,000	
406	0000	385	00-00	1997A GRT Revenue Bond	10,000	
Total					$ 22,000	$ 2,400

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
211	1210	425	60-07	Law Enforcement Protection Grant		$ 2,400
212	0000	311	02-50	Environment GRT - Admin Fee	12,000	
406	1622	419	90-02	1997A GRT Rev Bond Interest - Sheriff Facilities	10,000	
Total					$ 22,000	$ 2,400

Requesting Department Approval: Yvonne S. Herrera **Title:** Finance Director **Date:** 7/22/2022 **Log #** 1785

Capital/Grants Approval: N/A **Date:**

Budget Administrator:

Finance Dept Approval: **Date:** 7/22/2022

Entered by: **Date**

County Mgr Approval: **Date:** **Updated by:** **Date:**

SFC CLERK RECORDED 07/27/2022

SANTA FE COUNTY
RESOLUTION 2022-057

DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT

(If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.)

1 Please summarize the request and its purpose in the area below.

To correct budget deficiencies/errors between NMDFA-LGD LGBMS and the County's accounting system.

		Recurring	Non-Recurring
2	Is this Budget Action for a Recurring or Non Recurring Expense(one-time)		X

		Yes	No
3	Does this request impact a revenue source?	X	
	A. Is this a State Special Appropriation? If Yes, cite Statute and attach a copy		X
	B. Does this include state or federal funds? If YES, please cite and attach a copy of statute, if a special appropriation, or include grant name, number, award date and amount, and attach a copy of a award letter and proposed budget. Law Enforcement Protection Grant	X	
	C. Is this request a result of Commission action? If YES, please cite and attach a copy of supporting documentation (i.e. Minutes, Resolution, Ordinance, etc.)		X
	D. Is a match required? If Yes, please identify funding source in the line below.		X

PLEASE PROVIDE THE LINE ITEM OF THE MATCH BELOW

FUND	DEPARTMENT	ACTIVITY	ELEMENT	CATEGORY / LINE ITEM	AMOUNT	BUDGETED (Drop Down)

SFC CLERK RECORDED 07/27/2022

SANTA FE COUNTY
RESOLUTION 2022- 057

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that the Local Government Division of the Department of Finance and Administration is hereby requested to grant authority to adjust budgets as detailed above.

Approved, Adopted, and Passed This 26th **Day of** July **, 2022.**

Santa Fe Board of County Commissioners

Anna T. Hamilton

Anna T. Hamilton, Chairperson

ATTEST:

Katharine E. Clark, County Clerk

COUNTY CLERK KATHARINE E. CLARK SANTA FE COUNTY NEW MEXICO

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 8

I Hereby Certify That This Instrument Was Filed for Record On The 27TH Day Of July, 2022 at 10:47:55 AM And Was Duly Recorded as Instrument # 1993829 Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Katharine E. Clark
Deputy Dorthy Romero County Clerk, Santa Fe, NM

COUNTY CLERK KATHARINE E. CLARK SANTA FE COUNTY NEW MEXICO

SFC CLERK RECORDED 07/27/2022

From:	Chavez, Cordelia, DFA
To:	Yvonne S. Herrera
Cc:	Chavez, Cordelia, DFA
Subject:	One correction
Date:	Tuesday, August 24, 2021 10:41:12 AM
Importance:	High

Warning:

EXTERNAL EMAIL: Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Yvonne,

Please change LEPF revenue to $83,400 DFA's Distribution amount.

Cordelia "Cordy" Chavez, PFP
Budget & Finance Analyst
Local Government Division
Department of Finance & Administration
Bataan Memorial BLDG. Rm 202
407 Galisteo St.
Santa Fe, NM 87501
Cell: (505) 231-7246
Cordelia.chavez@state.nm.us

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	BAR'S	ADJUSTED BUDGET	ACTUALS	ENCUMB BALANCES (EXP ONLY)	AVAIL. BUDGET BALANCE	% REM.
	LAW ENFORCEMENT PROTECTIO							
	LAW ENFORCEMENT (DFA)							
211-1210-371.08-00	LAW ENFORCEMENT (DFA)	85,800	0	85,800	68,300	0	17,500	20
*	LAW ENFORCEMENT (DFA)	85,800	0	85,800	68,300	0	17,500	20
**	LAW ENFORCEMENT PROTECTIO	85,800	0	85,800	68,300	0	17,500	20
***	SHERIFF'S DEPT. ADMIN	85,800	0	85,800	68,300	0	17,500	20
****	LAW ENF. PROTECTION FUND	85,800	54,553	140,353	68,300	0	72,053	51
		85,800	54,553	140,353	68,300	0	72,053	51

FINANCIAL QUARTERLY REPORT ANALYSIS

ENTITY NAME: Santa Fe County
ANALYST NAME: Cordy Chavez
Date Received: 4/31/2022
Date Checked: 7/18/2022
CHIEF Review:

QUARTER: 1st, 2nd, 3rd x, 4th

Action Taken:

- [ ] None required
- [x] E-Mail (attach)
- [ ] Letter (attach)
- [ ] Conference Call/Site Visit

KEY ISSUES/COMMENTS:

FY21 Audit- 5 Findings-1 Significant; 3 Noncompliance; and 1 Other Matters. Acceptance Reso and corrective action memo submitted to DFA with Q2 and

LEPF ended with a cash balance of $52,471; if not expended by June 30th, a carryover request must be submitted with the final budget.

-

American Rescue Plan Act expenditure rated ended @ .82%.

SFC CLERK RECORDED 07/27/2022

ITEMS TO REVIEW:

RECAP Page

Cash Balances

ok Verify Ending Cash Balances are NOT in deficit — Comments:
DEFICIT Cash triggers MONTHLY REPORTING requirement.

Investments

ok Review Investment Schedule ties to recap totals. — Comments:

ok Verify investment activity(reduction or increase) and follow-up with entity. — Comments: In comparison to the approved budget their was an increase of $263,509,100.

Transfers

ok Verify Total Transfers net to zero. — Comments:
LGBMS flags as "Error" but will allow submittal.

ok Verify Transfers do NOT exceed budget authority. — Comments:

Adjustments

Review Adjustment Supporting Schedule ties to recap totals. — Comments:

DETAILED Report

Percentages of Budget vs. Actuals

ok Verify percentage of Budget vs Actuals are within reason per qtr. — Comments:
(i.e. 25% for 1st quarter, 50% for 2nd quarter, etc.)

Expenditures

x Verify Expenditures do NOT exceed budget authority. — Comments: The following exceed expenditure authority: Environmental. It is recommended to process a BAR to increase expenditure authority to avoid any audit findings.

Other General Fund Major Revenue Sources

Verify actuals are in line with budget

ok Property Taxes (Current, delinquent, etc.)
n/a Small Cities/Small Counties Distribution
ok Federal PILT (Counties Only)
ok Legislative Appropriations

Comments: Property Tax-Current 71.46%; Prior Year 121.32%-Please budget additional revenue. Penalty & Interest 114.81%-Please budget additional revenue.

Percentage of Variance of Adjusted Budget vs. Actuals:

	Revenues	Expenditures	
GENERAL FUND	75.63%	59.76%	15.87%
20400 Road	99.93%	36.39%	63.54%
Overall	74.89%	35.90%	38.99%

Comments:

For 3rd quarter review:

3rd quarter General Fund Actuals — Comments:

Revenues	Transfers	Expenditures	Balance	Variance	Beginning Cash Bal	Adjustments	#of yrs. until cash de
$63,166,176	$0	$33,538,203	$29,627,973	88%	$327,479,400	$228,575,188	0.79

GRT Analysis: Variance Entity Actuals/TRD(python report)

x Customize PYTHON REPORT for variance comparisons — Comments: There is a discrepancy of $9,815,031.50, between TRD's RP-500 and Q3; County is reporting less.

55000 Contractual Services	27,500.00	0.00	27,500.00	18,893.00	8,607.00	68.70
56000 Supplies	13,690.00	6,000.00	19,690.00	6,554.00	13,136.00	33.29
58000 Capital Purchases	904,033.00	24,953.00	928,986.00	30,520.00	898,466.00	3.29
2002 Totals	**1,287,184.00**	**48,708.00**	**1,335,892.00**	**186,033.00**	**1,149,859.00**	**13.93**
50000 Expenditures Totals	**1,287,184.00**	**48,708.00**	**1,335,892.00**	**186,033.00**	**1,149,859.00**	**13.93**

60000 Other Financing Sources

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61000 Transfers	770.00	0.00	770.00	0.00	770.00	0.00
0001 Totals	**770.00**	**0.00**	**770.00**	**0.00**	**770.00**	**0.00**
60000 Other Financing Sources Totals	**770.00**	**0.00**	**770.00**	**0.00**	**770.00**	**0.00**

39900 Other Capital Projects

10000 Assets

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10100 Cash Assets	39,663.00	0.00	39,663.00	39,663.00	0.00	100.00
0001 Totals	**39,663.00**	**0.00**	**39,663.00**	**39,663.00**	**0.00**	**100.00**
10000 Assets Totals	**39,663.00**	**0.00**	**39,663.00**	**39,663.00**	**0.00**	**100.00**

40100 General Obligation Bond Debt Service

10000 Assets

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10100 Cash Assets	21,571,557.00	0.00	21,571,557.00	21,571,557.00	0.00	100.00
0001 Totals	**21,571,557.00**	**0.00**	**21,571,557.00**	**21,571,557.00**	**0.00**	**100.00**
10000 Assets Totals	**21,571,557.00**	**0.00**	**21,571,557.00**	**21,571,557.00**	**0.00**	**100.00**

20000 Liabilities

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21000 Payables	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**
20000 Liabilities Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**

40000 Revenues

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
41000 Taxes Local Effort	18,346,674.00	0.00	18,346,674.00	16,822,707.00	1,523,967.00	91.69
0001 Totals	**18,346,674.00**	**0.00**	**18,346,674.00**	**16,822,707.00**	**1,523,967.00**	**91.69**
40000 Revenues Totals	**18,346,674.00**	**0.00**	**18,346,674.00**	**16,822,707.00**	**1,523,967.00**	**91.69**

50000 Expenditures

2002 General Administration	Original	Adjustments	Adjusted	YTD	Balance	% Realized
59000 Debt Service	18,346,674.00	0.00	18,346,674.00	18,275,195.00	71,479.00	99.61
2002 Totals	**18,346,674.00**	**0.00**	**18,346,674.00**	**18,275,195.00**	**71,479.00**	**99.61**
50000 Expenditures Totals	**18,346,674.00**	**0.00**	**18,346,674.00**	**18,275,195.00**	**71,479.00**	**99.61**

40200 GRT Revenue Bond Debt Service

10000 Assets

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10100 Cash Assets	1,195,775.00	0.00	1,195,775.00	1,195,775.00	0.00	100.00
12000 Receivables	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	**1,195,775.00**	**0.00**	**1,195,775.00**	**1,195,775.00**	**0.00**	**100.00**
10000 Assets Totals	**1,195,775.00**	**0.00**	**1,195,775.00**	**1,195,775.00**	**0.00**	**100.00**

20000 Liabilities

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21000 Payables	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**
20000 Liabilities Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**

40000 Revenues

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46000 Miscellaneous Revenues	0.00	0.00	0.00	367.00	(367.00)	inf
0001 Totals	**0.00**	**0.00**	**0.00**	**367.00**	**(367.00)**	**inf**

40000 Revenues Totals	**0.00**	**0.00**	**0.00**	**367.00**	**(367.00)**	**inf**

50000 Expenditures

2002 General Administration	Original	Adjustments	Adjusted	YTD	Balance	% Realized
59000 Debt Service	7,928,278.00	0.00	7,928,278.00	7,938,056.00	(9,778.00)	100.12
2002 Totals	**7,928,278.00**	**0.00**	**7,928,278.00**	**7,938,056.00**	**(9,778.00)**	**100.12**
50000 Expenditures Totals	**7,928,278.00**	**0.00**	**7,928,278.00**	**7,938,056.00**	**(9,778.00)**	**100.12**

60000 Other Financing Sources

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61000 Transfers	7,928,278.00	0.00	7,928,278.00	7,928,278.00	0.00	100.00
0001 Totals	**7,928,278.00**	**0.00**	**7,928,278.00**	**7,928,278.00**	**0.00**	**100.00**
60000 Other Financing Sources Totals	**7,928,278.00**	**0.00**	**7,928,278.00**	**7,928,278.00**	**0.00**	**100.00**

40300 Other Revenue Bond Debt Service

10000 Assets

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10100 Cash Assets	5,134,626.00	0.00	5,134,626.00	5,134,626.00	0.00	100.00
0001 Totals	**5,134,626.00**	**0.00**	**5,134,626.00**	**5,134,626.00**	**0.00**	**100.00**
10000 Assets Totals	**5,134,626.00**	**0.00**	**5,134,626.00**	**5,134,626.00**	**0.00**	**100.00**

20000 Liabilities

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
21000 Payables	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**
20000 Liabilities Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**

40000 Revenues

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
46000 Miscellaneous Revenues	0.00	0.00	0.00	384.00	(384.00)	inf
0001 Totals	**0.00**	**0.00**	**0.00**	**384.00**	**(384.00)**	**inf**
40000 Revenues Totals	**0.00**	**0.00**	**0.00**	**384.00**	**(384.00)**	**inf**

50000 Expenditures

2002 General Administration	Original	Adjustments	Adjusted	YTD	Balance	% Realized
59000 Debt Service	2,253,000.00	0.00	2,253,000.00	2,251,691.00	1,309.00	99.94
2002 Totals	**2,253,000.00**	**0.00**	**2,253,000.00**	**2,251,691.00**	**1,309.00**	**99.94**
50000 Expenditures Totals	**2,253,000.00**	**0.00**	**2,253,000.00**	**2,251,691.00**	**1,309.00**	**99.94**

60000 Other Financing Sources

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
61000 Transfers	2,253,000.00	0.00	2,253,000.00	2,440,317.00	(187,317.00)	108.31
REMOVE FROM HERE $187,317 **0001 Totals**	**2,253,000.00**	**0.00**	**2,253,000.00**	**2,440,317.00**	**(187,317.00)**	**108.31**
60000 Other Financing Sources Totals	**2,253,000.00**	**0.00**	**2,253,000.00**	**2,440,317.00**	**(187,317.00)**	**108.31**

40400 NMFA Loan Debt Service

10000 Assets

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10100 Cash Assets	0.00	0.00	0.00	0.00	0.00	nan
12000 Receivables	0.00	0.00	0.00	0.00	0.00	nan
0001 Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**
10000 Assets Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**nan**

49900 Other Debt Service

10000 Assets

0001 No Department	Original	Adjustments	Adjusted	YTD	Balance	% Realized
10100 Cash Assets	127,215.00	0.00	127,215.00	127,215.00	0.00	100.00
0001 Totals	**127,215.00**	**0.00**	**127,215.00**	**127,215.00**	**0.00**	**100.00**
10000 Assets Totals	**127,215.00**	**0.00**	**127,215.00**	**127,215.00**	**0.00**	**100.00**

50000 Expenditures

2002 General Administration	Original	Adjustments	Adjusted	YTD	Balance	% Realized
59000 Debt Service	0.00	0.00	0.00	304,418.00	(304,418.00)	inf