

RESOLUTION 2023-071

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 11, 2023, did request the following budget adjustment:

Department / Division _____

CMO / Finance _____

Budget Adjustment Type (drop down): Other

Fiscal Year: 2023 (July 1, 2022 - June 30, 2023)

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	0000	385	02-00	LEPF Budgeted Cash - H5	\$ 21,447	
211	0000	385	00-00	LEPF Budgeted Cash	18,555	
246	1242	371	08-01	NM DPS LERA	37,134	
Subtotal from First Page					\$ 77,136	\$

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	LEPF Supplies - H5 & LGBMS	\$ 21,447	
211	1210	425	60-07	LEPF Supplies - LGBMS	18,555	
246	1242	425	10-22	NM DPS LERA - Salary	36,603	
246	1242	425	20-02	NM DPS LERA - Medicare	531	
Total					\$ 77,136	\$

Requesting Department Approval: Yvonne S Herrera

Title: Finance Director

Date: 7/5/2023

Log # 698

Capital/Grants Approval: Samuel L Montoya

Date: 7/5/2023

Budget Administrator: Yvonne S Herrera

Date: _____

Finance Dept Approval: Yvonne S Herrera

Date: 7/5/2023

Entered by: _____

Date: _____

County Mgr Approval: _____

Date: 7/6/2023

Updated by: _____

Date: _____

**SFC CLINTON COUNTY 07/12/2023
RESOLUTION 2023-071**

**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.

Errors were discovered during the final budget reconciliation between the County's accounting system and the NM Department of Finance & Administration Local Government Division's Local Government (DFA-LGD) Budget Management System (LGBMS). The DFA-LGD is requiring these errors be corrected using a budget adjustment approved by the Board of County Commissioners. The Sheriff's Office received funding from the Law Enforcement Retention Fund from the New Mexico Department of Public Safety that needs to be budgeted.

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

	Recurring	Non-Recurring
		X

3 Does this request impact a revenue source?

	Yes	No
		X

A. Is this a State Special Appropriation? If Yes, cite Statute and attach a copy

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. FY2022 LEPF Carryover Request Sec 29-13-5 NMSA & NMAC 2.110.3 PEPF Distribution & LERF Sec 9-19-14 NMSA & NMAC 10.2.4.9

	Yes	No
	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.)

	Yes	No
		X

D. Is a match required? If Yes, please identify funding source in the line below.

PLEASE PROVIDE THE LINE ITEM OF THE MATCH BELOW						
FUND	DEPARTMENT	ACTIVITY	ELEMENT	CATEGORY / LINE ITEM	AMOUNT	BUDGETED (Drop Down)

RESOLUTION 2023- 071

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 11th Day of July, 2023.

Santa Fe Board of County Commissioners

Anna Hansen, Chairperson

ATTEST:

Katharine E. Clark, County Clerk

COUNTY OF SANTA FE) BCC RESOLUTIONS
STATE OF NEW MEXICO) ss PAGES: 10

I Herely Certify That This Instrument Was Filed for Record On The 12TH Day Of July, 2023 at 07:06:49 AM And Was Duly Recorded as Instrument # 2015506 Of The Records Of Santa Fe County

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





New Mexico
Department of Public Safety
MICHELLE LUJAN GRISHAM
GOVERNOR

JASON R. BOWIE
CABINET SECRETARY
TIM Q. JOHNSON
CHIEF / DEPUTY SECRETARY
BENJAMIN A. BAKER
DEPUTY SECRETARY

March 9, 2023

County of Santa Fe
PO Box 276
Santa Fe, NM 87504

Attn: County Manager Gregory Shaffer

Re: Law Enforcement Retention Fund – Audited Notice of Intent to Disburse

Dear County Manager Shaffer:

DPS is in receipt of the County of Santa Fe request for a disbursement of funds from the Law Enforcement Retention Fund [“LERF”] for the purpose of providing law enforcement retention differential disbursements to the Santa Fe County Sheriff’s Office officers listed on **Exhibit A** and paying the employer tax liability (consisting of payroll taxes outlined in the Federal Insurance Contribution Act for Social Security and Medicare but not any employer contribution for retirement or other benefit plans) related to each law enforcement retention differential disbursement to be paid.

DPS has reviewed the information the County of Santa Fe submitted to the DPS as required by NMSA 1978 Section 9-19-14 and the then extant emergency rule NMAC 10.2.4.9 in order to be an agency eligible to receive monies from the LERF. The information submitted has been audited and revised and appears to substantially comply with that required to be submitted by the statute and the rule.

Based on the information provided by the County of Santa Fe for each officer for whom a request was made, DPS has asked the Secretary of the Department of Finance and Administration [“DFA”] to issue a warrant to the County of Santa Fe in the amount of **\$37,133.56**. Of the \$37,133.56, \$36,602.80 is attributable to the projected retention differential disbursement [“PRDD”] and \$ 530.76 is attributable to the employer tax liability for Federal Insurance Contribution Act [“FICA”] or Medicare.

Since the balance in the LERF is sufficient to pay all PRDDs requested by all eligible law enforcement agencies as well as the employer tax liability for FICA or Medicare attributable to each PRDD requested, no pro rata deduction was applied to the amounts requested.

If you believe the amount DPS has advised DFA that DPS will disburse to the County of Santa Fe for the purpose of paying retention differential disbursements to the officers

listed on Exhibit A and the employer tax liability for FICA and Medicare attributable to each PRDD is correct, please sign the acknowledgement below and return the signed acknowledgement of the Notice of Intent to Disburse to DPS.LERF@dps.nm.gov no later than Wednesday March 15, 2023.

If you believe the amount DPS has advised DFA that DPS will disburse to the County of Santa Fe for the purpose of paying retention differential disbursements to the officers listed on Exhibit A and the employer tax liability for FICA and Medicare attributable to each PRDD is incorrect, the County of Santa Fe has thirty days from your receipt of this Notice of Intent to Disburse to submit Objections to the Notice of Intent to Disburse to DPS.LERF@dps.nm.gov.

DPS will review your objections and respond as soon as possible.

Please be advised that disbursement of LERF funds to County of Santa Fe, obligates the County of Santa Fe to the following:

- 1) Any monies disbursed to for the purpose of paying PRDDs and related tax liability may not be paid to an eligible officer until the date the officer attains eligibility²⁴;
- 2) Once an officer attains eligibility, the PRDD should be paid to the officer no later than thirty (30) days following the date the officer attains eligibility. If an officer has attained eligibility, but departs from the agency prior to the disbursement of LERF funds to your agency, the officer shall remain eligible for payment;
- 3) Tax liability for FICA and Medicare related to the PRDD must be paid in accordance with applicable law;
- 4) Monies disbursed for the purpose of providing PRDDs to those officers who are projected to, but who have not yet attained eligibility therefor, should be placed in an interest-bearing account;
- 5) Monthly reporting to DPS on or before the tenth day of the month following the disbursement of funds to an eligible officer or the non-disbursement of funds to an officer projected to be but ultimately found to be ineligible for a disbursement. The monthly reporting will include the name of the officer, the amount paid or not paid and, if not paid, the reason therefore;
- 6) Monies disbursed from the LERF which are not paid out as PRDD or taxes by your agency, shall be reported to DPS as not having been paid out, **no later than July 31, 2023**. DPS will provide a reporting template for your use. All funds shall be returned to DPS for redeposit into the LERF **no later than August 31, 2023**.

If you are a **state agency** and have not been contacted by DPS with respect to the detailed account information needed to disburse funds to your agency, please contact Edwina Montano, DPS Accounts Payable Supervisor, at edwina.montano@dps.nm.gov or 505.690.1340. Disbursement will not occur until DPS has been provided with the detailed account information and financial point of contact required.

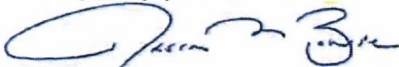
²⁴ The officer attains eligibility to receive the PRDD the day following the date on which the officer completes one year more than four, nine, fourteen or nineteen consecutive years of employment with your agency.

If you are **not a state agency**, a manual warrant will be issued for the monies to be disbursed to you from the LERF. If you have not already done so, please contact Edwina Montano, DPS Accounts Payable Supervisor, at edwina.montano@dps.nm.gov or 505.690.1340 and advise her:

- 1) The legal name of the entity entitled to receive the LERF funds, e.g., the City of _____, etc.;
- 2) The name or job title and preferably, both, and the address of the individual to whose attention the warrant should be addressed for delivery by certified mail, return receipt requested;

Should you have any questions regarding this Revised Notice of Intent to Disburse, please do not hesitate to contact DPS Administrative Services Division Director ["ASD"] Sylvia M. Serna at DPS.LERF@dps.nm.gov or 505.629.6865.

Very truly yours,



Jason R. Bowie
Secretary


Cc: Sheriff Adan Mendoza
County Attorney Jeff Young

ACKNOWLEDGEMENT

I hereby swear or affirm under penalty of perjury that I, GREGORY S. SHAFFER on behalf of the County of Santa Fe have received this Notice of Intent to Disburse to the County of Santa Fe from the LERF the sum of \$37,133.56. I understand that of the \$37,133.56, disbursed, \$36,602.80 is attributable to PRDD and \$ 530.76 is attributable to the employer tax liability for Federal Insurance Contribution Act ["FICA"] and Medicare. I further acknowledge the obligations placed on the County of Santa Fe as set forth in the Notice of Intent to Disburse with respect to the receipt, handling, further disbursement and return of the monies disbursed from the LERF.

Date: 3/10/2023

GREGORY S. SHAFFER, COUNTY
Printed name and job title of MANAGER
individual legally authorized to bind the
agency



Signature of individual legally authorized
to bind the agency

State of New Mexico
Local Government Budget Management System (LGBMS)

Budget Recap - Fiscal Year 2022-2023
Santa Fe County - Final - Approved

Printed from LGBMS on 2023-07-02 13:56:26

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	98,247,475.00	0.00	62,526,253.00	36,290,956.00	59,926,194.00	84,554,578.00	15,870,577.00	68,684,001.00
20100 Corrections	122,545.00	0.00	100,000.00	100,000.00	0.00	122,545.00	0.00	122,545.00
20200 Environmental	1,395,791.00	0.00	1,036,935.00	1,007,218.00	28,717.00	1,395,791.00	0.00	1,395,791.00
20300 County Property Valuation	3,072,452.00	0.00	1,953,048.00	0.00	2,069,293.00	2,956,207.00	0.00	2,956,207.00
20400 County Road	6,886,144.00	0.00	740,500.00	4,000,000.00	7,372,774.00	4,253,870.00	661,046.08	3,592,823.92
20500 Hold Harmless GRT	17,786,280.00	0.00	6,074,798.00	2,025,557.00	6,026,027.00	15,809,494.00	0.00	15,809,494.00
20600 Emergency Medical Services	246,899.00	0.00	96,206.00	0.00	96,206.00	246,899.00	0.00	246,899.00
20700 E-911 Fund	3,621,631.00	0.00	102,000.00	4,930,017.00	5,760,675.00	2,892,973.00	0.00	2,892,973.00
20800 Farm & Range	14,657.00	0.00	1,000.00	10,000.00	11,000.00	14,657.00	0.00	14,657.00
20900 Fire Protection	6,835,021.00	0.00	2,664,595.00	0.00	6,994,426.00	2,505,191.00	0.00	2,505,191.00
21100 Law Enforcement Protection	30,944.00	0.00	122,000.00	0.00	152,944.00	0.00	0.00	0.00
21400 Lodgers' Tax	2,000,043.00	0.00	1,092,936.00	0.00	1,092,936.00	2,000,043.00	0.00	2,000,043.00
21700 Recreation	10,940.00	0.00	0.00	0.00	0.00	10,940.00	0.00	10,940.00
21800 Intergovernmental Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000 Indigent Fund	8,643,996.00	0.00	6,997,627.00	2,457,526.00	9,455,153.00	8,643,996.00	0.00	8,643,996.00
22200 County Fire Gross Receipts Tax	5,816,781.00	0.00	2,085,486.00	0.00	2,991,059.00	4,911,208.00	0.00	4,911,208.00
22300 DWI Fund	611,075.00	0.00	2,139,089.00	100,000.00	2,281,745.00	568,419.00	0.00	568,419.00
22500 Clerks Recording & Filing Fund	905,332.00	0.00	200,000.00	0.00	279,093.00	826,239.00	0.00	826,239.00
22600 Jail - Detention	20,331,635.00	0.00	9,648,897.00	14,105,864.00	25,886,807.00	18,199,589.00	0.00	18,199,589.00

SE CLERK RECORDED 07/12/2023

State of New Mexico
Local Government Budget Management System (LGBMS)

Adjusted Budget (incl. pending adjustments) - Fiscal Year 2022-2023
Santa Fe County

Printed from LGBMS on 2023-07-02 12:54:05

112,942.00 Fund 211 Budget Expenditures
18,555.00 Resolution 2022-090
21,447.00 Resolution 2022-090
152,944.00 Original Budget Expenditures

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	98,247,475.00	0.00	82,786,433.00	436,404,894.00	63,482,308.00	81,146,706.00	16,759,105.50	64,387,601.50
20100 Corrections	122,545.00	0.00	100,000.00	100,000.00	0.00	122,545.00	0.00	122,545.00
20200 Environmental	1,395,791.00	0.00	1,036,935.00	1,007,218.00	29,717.00	1,395,791.00	0.00	1,395,791.00
20300 County Property Valuation	3,072,452.00	0.00	1,953,048.00	0.00	2,078,911.00	2,946,589.00	0.00	2,946,589.00
20400 County Road	6,886,144.00	0.00	740,500.00	4,000,000.00	7,932,553.00	3,694,091.00	707,694.34	2,986,396.66
20500 Hold Harmless GRT	17,786,280.00	0.00	6,074,798.00	2,025,557.00	7,232,186.00	14,603,335.00	0.00	14,603,335.00
20600 Emergency Medical Services	246,899.00	0.00	105,571.00	0.00	121,182.00	231,288.00	0.00	231,288.00
20700 E-911 Fund	3,621,631.00	0.00	102,000.00	4,930,017.00	6,704,499.00	1,949,149.00	0.00	1,949,149.00
20800 Farm & Range	14,657.00	0.00	1,000.00	10,000.00	11,000.00	14,657.00	0.00	14,657.00
20900 Fire Protection	6,835,021.00	0.00	7,688,271.00	0.00	9,304,181.00	5,219,111.00	0.00	5,219,111.00
21100 Law Enforcement Protection	30,944.00	0.00	122,000.00	0.00	112,942.00	40,002.00	0.00	40,002.00
21400 Lodgers' Tax	2,000,043.00	0.00	1,097,603.00	0.00	1,106,229.00	1,991,417.00	0.00	1,991,417.00
21700 Recreation	10,940.00	0.00	0.00	0.00	0.00	10,940.00	0.00	10,940.00
21800 Intergovernmental Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22000 Indigent Fund	8,643,996.00	0.00	8,457,516.00	2,457,526.00	11,151,734.00	8,407,304.00	0.00	8,407,304.00
22200 County Fire Gross Receipts Tax	5,816,781.00	0.00	2,085,488.00	0.00	4,406,688.00	3,495,599.00	0.00	3,495,599.00
22300 DWI Fund	611,075.00	0.00	2,322,828.00	100,000.00	2,477,160.00	556,743.00	0.00	556,743.00
22500 Clerks Recording & Filing Fund	905,332.00	0.00	200,000.00	0.00	311,079.00	794,253.00	0.00	794,253.00
22600 Jail - Detention	20,331,635.00	0.00	9,689,573.00	14,105,864.00	26,768,905.00	17,358,167.00	0.00	17,358,167.00

SHERIFF RECORDED 07/12/2023

From: [Losito, Geovanna, DFA](#) on behalf of [Chavez, Cordelia, DFA](#)
To: [Clarissa Y. Garcia](#); [Yvonne S. Herrera](#)
Subject: Law Enforcement Recruitment & retention Fund - Financial Budget Requirement
Date: Wednesday, June 28, 2023 3:49:02 PM
Attachments: [image001.png](#)
[Overview of Law Enforcement Funding Sources in NM Law.docx](#)
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.

Good Afternoon Law Enforcement Grantees,

As part of a Law Enforcement Grantee, you are required to budget the Law Enforcement Fund distribution and expenditures in the Fiscal Year 2022-23 budget, as well as reporting the year-to date actuals (YTD- revenue and expenditures activity) within your entities' quarterly financial reports.

In auditing the third quarter financial reports, some grantees have not budgeted the distribution nor have reported any YTD activity, as per DFA's requirement. For the grantees that have not complied with this requirement it is imperative this be done immediately and provide accurate YTD data within the 4th Quarter Financial Report, due July 31, 2023. **If your entity has complied with this requirement, please disregard this email.**

The Department of Finance and Administration, Local Government Division (LGD) has updated the Local Government Budget Management System (LGBMS) chart of accounts (COA) to assist in tracking the Law Enforcement Recruitment allocation.

To budget these appropriations and expenditures please work with your Finance Department to process a Budget Adjustment Request (BAR) submitted in LGBMS using the following fund:

- **21200 Law Enforcement Recruitment**

Using a standard COA allows LGD to analyze data more efficiently across the various local governments to compile statewide reports that are used by decision makers for determining state future legislative appropriations.

Should your Finance Department Staff have any questions or seek guidance with this process have the reach out to their Assigned Budget Analyst.

I have attached a copy of the Overview of Law Enforcement Funding Sources that was emailed to all the grantees back in February to assist you with any questions.

SFC CLERK RECORDED 07/12/2023



Cordelia "Cordy" Chavez, CPFP
Budget & Finance Bureau Chief | Local Government Division
Department of Finance and Administration
Email: cordelia.chavez@dfa.nm.gov
Cell: (505) 231-7246 | Fax: (505) 824-4948
407 Galisteo St. Room 201K | Santa Fe, New Mexico 87501

*"A good leader encourages followers to tell him what he needs to know, not what he wants to hear."
-John C. Maxwell*