



RESOLUTION NO: 2024-18

Budget Adjustment for 4th Quarter FY24 Financial Reports

WHEREAS, the Governing body in and for the County of Roosevelt, State of New Mexico needs to adjust the current approved budget for fiscal year 2024, and

WHEREAS, said budget was adjusted on the basis of need and through cooperation with all user departments, elected officials and other department supervisors, and

WHEREAS, the Roosevelt County Board of Commissioners does, through Budget Adjustment Resolution 2024-18, ask that authorization for budgetary adjustments and revisions be granted, as summarized in the attached sheet.

WHEREAS, it is the majority opinion of this Board that the adjusted budget meets the requirements as currently determined for fiscal year 2024,

NOW, THEREFORE, BE IT RESOLVED by the Roosevelt County Board of Commissioners hereby adopts the budget adjustment hereinabove described and attached and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, APPROVED, and ADOPTED on this 7th day of May, 2024 by the Board of Roosevelt County Commissioners in an open meeting in Portales, New Mexico.

**BODY OF COUNTY COMMISSIONERS
ROOSEVELT COUNTY, NEW MEXICO**

ATTEST:

Mandi M Park
Mandi Park, County Clerk

Tina Dixon
Tina Dixon, Chairman – District IV
Voted: Yes No Abstained

Roy Lee Criswell
Roy Lee Criswell, Vice Chair – District III
Voted: Yes No Abstained

Dennis Lopez
Dennis Lopez – District I
Voted: Yes No Abstained

Rodney Savage
Rodney Savage – District II
Voted: Yes No Abstained

Paul Grider
Paul Grider – District V
Voted: Yes No Abstained



State of New Mexico - DFA Local Government Division
 Budget Adjustment Request - Roosevelt County - 2024
 FY24 Budget Adjustment Q4 Part I



Bar ID	Contact	Phone	Email	Status
13-27-16510				ENTITY

Details

Fund	Department	Object Code	PreAdjusted Budget	Adjustment	Adjusted Budget
11000 General Operating Fund	0001 No Department	10104 State Required Reserve	2,651,862.25	61,826.75	2,713,709.00
11000 General Operating Fund	0001 No Department	41259 CMP - Compensating Tax	40,000.00	51,717.00	91,717.00
11000 General Operating Fund	0001 No Department	42400 GRT Shared - County Equalization	460,000.00	193,984.00	653,984.00
11000 General Operating Fund	0001 No Department	81100 Transfers In	0.00	429,509.00	429,509.00
11000 General Operating Fund	0001 No Department	61200 Transfers Out	2,704,613.00	429,000.00	3,133,613.00
11000 General Operating Fund	1003 County Assessor	51020 Salaries - Full-Time Positions	171,264.00	5,200.00	176,464.00
11000 General Operating Fund	1003 County Assessor	52020 Retirement	46,320.00	1,200.00	47,520.00
11000 General Operating Fund	1003 County Assessor	52021 Retiree Health Care	4,750.00	250.00	5,000.00
11000 General Operating Fund	1005 County Sheriff	51020 Salaries - Full-Time Positions	834,335.00	35,000.00	869,335.00
11000 General Operating Fund	1005 County Sheriff	52010 FICA - Regular	72,433.00	2,700.00	75,133.00
11000 General Operating Fund	1005 County Sheriff	52020 Retirement	283,592.00	7,000.00	290,592.00
11000 General Operating Fund	1005 County Sheriff	52021 Retiree Health Care	22,614.00	1,000.00	23,614.00
11000 General Operating Fund	2002 General Administration	57070 Insurance - General Liability/Property	91,196.00	247,307.00	338,503.00
11000 General Operating Fund	2006 Operations & Maintenance	51020 Salaries - Full-Time Positions	99,044.00	2,000.00	101,044.00
11000 General Operating Fund	2006 Operations & Maintenance	52010 FICA - Regular	7,577.00	100.00	7,677.00
11000 General Operating Fund	2006 Operations & Maintenance	52020 Retirement	19,185.00	200.00	19,385.00
11000 General Operating Fund	2006 Operations & Maintenance	52021 Retiree Health Care	1,985.00	10.00	1,995.00
11000 General Operating Fund	2012 Planning & Zoning	51020 Salaries - Full-Time Positions	62,623.00	1,000.00	63,623.00
11000 General Operating Fund	8002 Detention Center	51020 Salaries - Full-Time Positions	1,230,207.00	-55,660.00	1,174,547.00
20100 Corrections	0001 No Department	81100 Transfers In	0.00	200,000.00	200,000.00
20100 Corrections	8003 General Corrections	52030 Health and Medical Premiums	10,926.00	600.00	11,526.00
20100 Corrections	8003 General Corrections	56999 Supplies - Other	5,604.00	44,000.00	49,604.00
20400 County Road	0001 No Department	10104 State Required Reserve	409,172.75	2,916.67	412,089.42
20400 County Road	5001 County Roads	54030 Maintenance & Repairs - Grounds/Roadways	322,764.00	35,000.00	357,764.00
21700 Recreation	0001 No Department	61100 Transfers In	0.00	10,000.00	10,000.00
21800 Intergovernmental Grants	2002 General Administration	52080 Other Insurance Premiums	0.00	144.00	144.00
21900 Senior Citizens	0001 No Department	47300 State Legislative Appropriations	0.00	76,702.00	76,702.00
21900 Senior Citizens	0001 No Department	61200 Transfers Out	0.00	263,400.00	263,400.00
21900 Senior Citizens	2002 General Administration	57070 Insurance - General Liability/Property	2,000.00	2,644.00	4,644.00
22000 Indigent Fund	4001 Indigent Care	51020 Salaries - Full-Time Positions	18,029.00	9,500.00	27,529.00
22000 Indigent Fund	4001 Indigent Care	52010 FICA - Regular	1,380.00	600.00	1,980.00
22000 Indigent Fund	4001 Indigent Care	52020 Retirement	3,523.00	1,800.00	5,123.00

22000 Indigent Fund	4001 Indigent Care	52021 Retiree Health Care	381.00	300.00	681.00
22000 Indigent Fund	4001 Indigent Care	52030 Health and Medical Premiums	2,281.00	5,400.00	7,681.00
22100 Hospital Gross Receipts Tax	0001 No Department	42900 Other State Shared Taxes	25,000.00	23,900.00	48,900.00
22100 Hospital Gross Receipts Tax	4002 Hospital Care	57999 Other Operating Costs	2,070,000.00	23,900.00	2,093,900.00
26000 American Rescue Plan Act	2002 General Administration	56010 Software	30,000.00	200,000.00	230,000.00
28000 American Rescue Plan Act	2002 General Administration	58020 Equipment & Machinery	205,000.00	25,000.00	230,000.00
29900 Other Special Revenue	0001 No Department	61100 Transfers In	0.00	219,000.00	219,000.00
29900 Other Special Revenue	2002 General Administration	62030 Health and Medical Premiums	22,219.00	3,500.00	25,719.00
40400 NMFA Loan Debt Service	0001 No Department	61200 Transfers Out	0.00	166,109.00	166,109.00

Justification

Compliance with Section 6-6-2, NMSA, 1978 compilation:

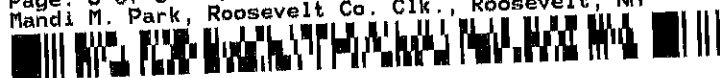
1. The requested budget adjustments were authorized at a scheduled Governing Body meeting open to the public on **2024-05-07**
2. Justification should provide a sufficient explanation for budget adjustment. Backup documentation such as grant award letter or other documents requested by Budget and Finance Analysts, should be submitted on LGBMS.

Approvals

Name	Role	Date
	Entity Submitter	
	Analyst	
	Bureau Chief	



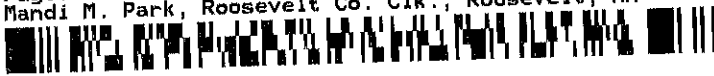
20240886 05/07/2024 10:47:52 AM
 Page: 3 of 5 Fee: 0 RES
 Mandi M. Park, Roosevelt Co. Clk., Roosevelt, NM



Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	2,789,115.00	12,114,973.00	11,616,970.00	-2,704,104.00	11,076,242.00	12,740,712.00	2,713,709.00	10,027,003.00
20100 Corrections	430,115.00	0.00	367,475.00	200,000.00	400,665.00	596,925.00	0.00	596,925.00
20300 County Property Valuation	237,333.00	273,504.00	100,000.00	0.00	72,494.00	538,343.00	0.00	538,343.00
20400 County Road	3,100,318.00	0.00	2,648,251.00	1,500,000.00	5,053,629.00	2,194,940.00	412,089.42	1,782,850.58
20600 Emergency Medical Services	0.00	0.00	14,414.00	0.00	14,414.00	0.00	0.00	0.00
20800 Farm & Range	1,913.00	0.00	626.00	0.00	0.00	2,539.00	0.00	2,539.00
20900 Fire Protection	920,654.00	114,537.00	260,000.00	0.00	944,117.00	351,074.00	0.00	351,074.00
21100 Law Enforcement Protection	0.00	0.00	113,000.00	0.00	113,000.00	0.00	0.00	0.00
21220 Laws of 2023-Recruitment-LER	0.00	0.00	75,000.00	0.00	75,000.00	0.00	0.00	0.00
21700 Recreation	306,732.00	0.00	0.00	10,000.00	43,401.00	273,331.00	0.00	273,331.00
21800 Intergovernmental Grants	1,707.00	0.00	1,011,300.00	0.00	1,011,444.00	1,563.00	0.00	1,563.00
21900 Senior Citizens	207,380.00	0.00	76,702.00	-261,400.00	4,644.00	18,038.00	0.00	18,038.00
22000 Indigent Fund	742,098.00	0.00	645,000.00	0.00	699,231.00	687,857.00	0.00	687,857.00
22100 Hospital Gross Receipts Tax	0.00	0.00	2,093,900.00	0.00	2,093,900.00	0.00	0.00	0.00
22200 County Fire Gross Receipts Tax	147,812.00	0.00	751,300.00	10,000.00	829,380.00	79,732.00	0.00	79,732.00
22300 DWI Fund	3,970.00	0.00	17,400.00	0.00	17,400.00	3,970.00	0.00	3,970.00
22500 Clerks Recording & Filing Fund	76,821.00	119,003.00	20,000.00	0.00	55,000.00	160,824.00	0.00	160,824.00
22600 Jail - Detention	137,033.00	0.00	0.00	0.00	0.00	137,033.00	0.00	137,033.00
26000 American Rescue Plan Act	2,191,666.00	0.00	0.00	0.00	1,300,000.00	891,666.00	0.00	891,666.00
27000 LG Abatement Oplold Fund	68,547.00	0.00	6,451.00	0.00	46,430.00	28,568.00	0.00	28,568.00
29000 Local Assistance Tribal Consistency Fund-LATCF	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
29900 Other Special Revenue	256,320.00	7,940.00	401,026.00	219,000.00	376,812.00	507,474.00	0.00	507,474.00
40400 NIMFA Loan Debt Service	852,220.00	553,501.00	521,596.00	1,026,504.00	1,878,818.00	1,075,003.00	0.00	1,075,003.00
79900 Other Trust & Agency	29,524.00	19,709.00	0.00	0.00	0.00	49,233.00	0.00	49,233.00

Totals	12,501,278.00	13,203,167.00	20,790,411.00	0.00	26,156,021.00	20,338,835.00	3,125,798.42	17,213,036.58
--------	---------------	---------------	---------------	------	---------------	---------------	--------------	---------------

20240886 05/07/2024 10:47:52 AM
Page: 5 of 5 Fee: 0 RES
Mandi M. Park, Roosevelt Co. Clk., Roosevelt, NM



SH

