

**SANTA FE COUNTY
RESOLUTION 2021- 078**

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.

The LGD requires Santa Fe County (County) to submit its annual budget for review and approval for the fiscal year. During the review of the Fiscal Year 2022 Final Budget, the County's LGD budget analyst requested the County to modify the budgeted expenditures for the Law Enforcement Protection Fund (LEPF) to include the approved carryover of the unspent distribution for Fiscal Year 2021 in the amount of \$30,732.00.

The Sheriff's office submitted a request to LGD on July 6, 2021 for the approval to carryover \$30,732.00 of unspent and unencumbered funds; which was subsequently approved on July 26, 2021. However, the total unspent unencumbered funds per the County's 4th quarter report submitted to LGD on July 28, 2021 was \$54,553.00. The difference of \$23,821.00 is the result of closing Fiscal Year 2021 encumbrances at year end. Therefore, the revised total LEPF carryover amount is \$54,553.00.

As instructed by the LGD analyst, if the County were to agree to modify the Fiscal Year 2022 Final Budget for the LEPF carryover amount, LGD would grant the County "Full" Budget Certification for Fiscal Year 2022. If no changes are made, LGD would grant "Conditional" Budget Certification resulting in the delay of the budget approval until a BAR resolution was approved by the Board of County Commissioners (BCC). To expedite the approval of the County's Fiscal Year 2022 budget for operational needs, the Finance Division updated the budget for the inclusion of the LEPF carryover funds in the amount of \$54,553.00. LGD Director approved the County's Fiscal Year 2022 budget on August 29, 2021.

However, to update the County's budget a BAR is still necessary for the adjustment to be processed since the FY 2022 budget is already established in the County's accounting system. In addition, the Finance Division feels it is prudent to bring the budget adjustment to the BCC for approval as part of the Fiscal Year 2022 Final Budget previously presented to the BCC on June 29, 2021.

On June 29, 2021, the Fiscal Year 2022 Final Budget presented a total budget of \$378,807,353.00. Including the adjustment for LEPF, the Final Budget is now \$378,861,906.00.

2

	Recurring	Non-Recurring
Is this Budget Action for a Recurring or Non Recurring Expense(one-time)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

3

	Yes	No
Does this request impact a revenue source?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

SANTA FE COUNTY
RESOLUTION 2021- 078

<p>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. FY 2021 LEFP DISTRIBUTION</p>	<p>X</p>
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<p>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.)</p>	<p>X</p>
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<p>D. Is a match required? If Yes, please identify funding source in the line below.</p>	<p>X</p>
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PLEASE PROVIDE THE LINE ITEM OF THE MATCH BELOW

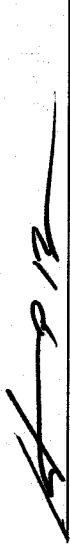
FUND	DEPARTMENT	ACTIVITY	ELEMENT	CATEGORY / LINE ITEM	AMOUNT	BUDGETED (Drop Down)

SANTA FE COUNTY
RESOLUTION 2021- 078

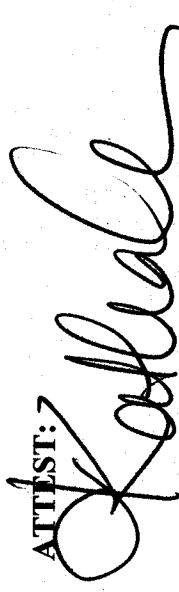
NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that the Local Government Division of the Department of Finance and Administration is hereby requested to grant authority to adjust budgets as detailed above.

Approved, Adopted, and Passed This 28th Day of September, 2021.

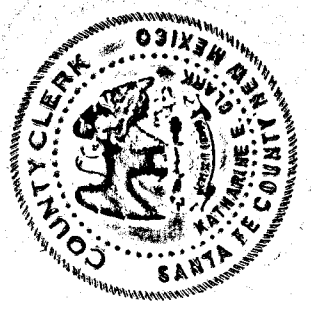
Santa Fe Board of County Commissioners



Henry P. Roybal, Chairperson

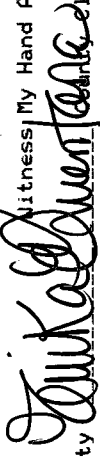
ATTEST:


Katharine E. Clark, County Clerk



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss
I Herby Certify That This Instrument Was Filed for
Record On The 30TH Day Of September, 2021 at 02:14:35 PM
And Was Duly Recorded as Instrument # 1967309
Of The Records Of Santa Fe County

BCC RESOLUTIONS
PAGES: 12

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

From: [Chavez, Cordelia, DFA](#)
To: [Yvonne S. Herrera](#)
Cc: [Chavez, Cordelia, DFA](#)
Subject: Final Budget Revisions
Date: Friday, August 27, 2021 10:05:18 AM
Attachments: [20210827100320.pdf](#)
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 Morning Yvonne,

There is a couple of corrections needed to balance the final budget. t

1. The total General beginning cash should be \$99,564,825; you can split it between cash and investments. This amount is the Q4 ending cash balance (see attachment).
2. The beginning cash should be \$54,553 as per the Q4 ending cash balance. As for the LEPP expenditures, as the oversight agency I am requesting you amend the FY21-22 Budget to include the \$54,553 Carryover from Q4. This will grant Santa Fe County a "Full" Budget Certification. After you receive the "Full" certification you will only have to take to the Commission one time for final approval and noted in the minutes. Or, the other option would be no changes to the expenditure side and the county would receive a "Conditional" certification, because that fund is currently not balanced per DFA guidelines. The conditional certification would be additional steps consuming more of your time; you would take the "Conditional" certification to the Commission explaining why they received a Conditional approval. Than you would process a BAR, take it to the Commission for an approved Resolution. Once the BAR is approved by DFA; LGD will change the budget status to "Full" Certification where you would once again you have to take it back to the Commission for them to approve and noted on the minutes of the budget certification change.

Please advise how you would like to proceed. If you can make the beginning cash balance changes as aforementioned by the end of the day, that is greatly appreciated so we can move forward with the complete of the budget.

If you have any questions, please give me a call.

Thanks,
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

SFC CLERK RECORDED 09/30/2021

State of New Mexico
Local Government Budget Management System (LGBMS)
Report Recap - Fiscal Year 2020-2021 - Santa Fe County - FY2021 Q4

Printed from LGBMS on 2021-08-24 08:19:36

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	45,134,412.00	159,237,450.00	78,047,007.00	-43,176,064.00	32,104,131.00	-107,573,849.00	99,564,825.00	8,026,032.75	91,538,792.25
20100 Corrections	107,784.00	0.00	112,860.00	-100,000.00	0.00	-3,509.00	117,135.00	0.00	117,135.00
20200 Environmental	1,432,375.00	0.00	851,655.00	-509,103.00	0.00	-734,762.00	1,040,165.00	0.00	1,040,165.00
20300 County Property Valuation	2,549,790.00	0.00	1,668,600.00	0.00	1,175,183.00	-154,468.00	2,888,739.00	0.00	2,888,739.00
20400 County Road	5,470,822.00	0.00	696,192.00	4,000,000.00	3,838,784.00	-1,174,867.00	5,153,363.00	319,898.67	4,833,464.33
20500 Hold Harmless GRT	11,517,119.00	0.00	5,127,993.00	-2,024,058.00	451,492.00	-756,983.00	13,412,579.00	0.00	13,412,579.00
20600 Emergency Medical Services	197,746.00	0.00	109,348.00	0.00	67,848.00	-70,743.00	168,503.00	0.00	168,503.00
20800 Farm & Range	25,403.00	0.00	1,408.00	0.00	184.00	-15,122.00	11,505.00	0.00	11,505.00
20900 Fire Protection	8,099,402.00	0.00	3,798,109.00	0.00	1,895,096.00	-3,966,325.00	6,036,090.00	0.00	6,036,090.00
21000 Quality of Life GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21100 Law Enforcement Protection	0.00	0.00	85,900.00	0.00	55,310.00	24,063.00	0.00	0.00	54,553.00
21400 Lodgers' Tax	1,090,241.00	0.00	513,479.00	0.00	289,195.00	-245,647.00	1,068,878.00	0.00	1,068,878.00
21700 Recreation	10,940.00	0.00	0.00	0.00	0.00	0.00	10,940.00	0.00	10,940.00
21800 Intergovernmental Grants	0.00	0.00	14,088,224.00	0.00	14,093,933.00	14,602,650.00	14,596,941.00	0.00	14,596,941.00
22000 Indigent Fund	3,951,648.00	0.00	5,532,172.00	-1,000,000.00	3,692,748.00	-1,550,453.00	3,240,619.00	0.00	3,240,619.00
22100 Hospital Gross Receipts Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22200 County Fire Gross Receipts Tax	4,390,665.00	0.00	1,703,268.00	0.00	891,764.00	-802,684.00	4,399,485.00	0.00	4,399,485.00
22300 DWI Fund	693,908.00	0.00	1,013,084.00	-105,000.00	1,502,124.00	922,039.00	1,021,907.00	0.00	1,021,907.00
22500 Clerks Recording & Filing Fund	882,612.00	0.00	247,390.00	0.00	122,304.00	-33,405.00	974,293.00	0.00	974,293.00

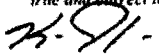
APPROVED
 8/23/21
 COUNTY CLERK

Department of Finance & Administration / Local Government Division

Law Enforcement Protection Fund Carryover Request Form

(this form must accompany the final budget submission for counties & municipalities)

Entity Name: Santa Fe CO
 Contact Name: Ken Johnson
 Contact Title: Santa Fe County Undersheriff
 Contact Phone Number: 505-986-2457
 Contact E-mail Address: kjohnson@santafecountynm.gov

I hereby certify that the information presented on this form is true and correct to the best of my knowledge:

 Date: 7-6-2021

We hereby request approval from the Director of the Department of Finance & Administration / Local Government Division (DFA/LGD) to carryover the following balance from the Law Enforcement Protection Fund (LEPF) distribution:

Current Fiscal Year: FY 2020-2021
 Total LEPF Distribution for Current FY: \$85,800.00
 Balance on June 30th: \$30,732.00

If the carryover is approved, we will be expending the balance in the succeeding fiscal year for the following allowable uses:

Succeeding Fiscal Year: FY 2021-2022
 (This is the fiscal year that balance will be carried over to)

Please state the unusual circumstances requiring an unexpended amount to be carried over and also note the allowable uses (pursuant to LEPF Rule, 2.110.3.8 NMAC) for the carryover balance. - please detail below:

The Santa Fe County Sheriff's Office is respectfully requesting a carry over for the requested amount for items ordered but not yet received in Fiscal Year 2021. The Sheriff's Office currently has plans to use the requested monies to pay for the items that will be received in Fiscal Year 2022. One order contained SW A1 Vest Plates for a purchase order total of \$13,430, SW A1 Boots, PO Amount \$1,547.00, a Demolition Saw which will be used for our SW A1 PO Amount: \$13,489.7 and the last was hand gun ammunition that has been placed on back order, PO Amount \$8,150.84, for a combined total of \$21,496.81 in outstanding orders. The Sheriff's Office is respectfully requesting the remaining funds be rolled over to assist the Department with funding for advanced training costs and any per diem that may be required. Due to the COVID-19 Pandemic, our department was restricted on travel and training for Fiscal Year 21. We were able to attend a few local advanced trainings but not nearly enough to maintain the mandated training requirements. Because of this we anticipate an increase in required training and travel for FY 2022.

*The June 30th balance should only be from the LEPF distribution and not include any other revenue sources. If the June 30th balance is greater than the total distribution amount for the current fiscal year, then the entity has a balance left over from a prior fiscal year's carryover. Balances can only be carried over for one subsequent year. Therefore, the balance calculated below that is from a prior fiscal year's carryover must be reverted to the State of New Mexico.

Calculated Reversion Amount

Balance on June 30th: \$30,732.00
 LESS Total Distribution for Current FY: \$85,800.00
 Reversion Due to State: None

Reversion Instructions

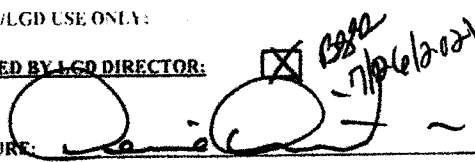
A check made payable to the "State of New Mexico, Department of Finance & Administration" for the Reversion Due to State amount above should be mailed to the following address:

Jolene Gonzales, Special Projects Analyst
 DFA / Local Government Division
 Bataan Memorial Building, Suite 201
 Santa Fe, NM 87501

If you have questions on this form, please contact Jolene Gonzales at 505-629-8204, or via email at Jolene.Gonzales1@state.nm.us
 A copy of the completed and signed form must be emailed to Jolene.Gonzales1@state.nm.us.

Pursuant to the LEPF Rule, 2.110.3.10C, New Mexico Administrative Code, "The distributions from the fund are to be expended, not accumulated, except as provided for the peace officers' survivors fund. Any unexpended award amount remaining at the end of a fiscal year may be carried over to a succeeding fiscal year only with prior written approval from the division. An applicant wishing to request such a carryover must submit a request in writing to the division by July 31 explaining the unusual circumstances requiring an unexpended amount to be carried over to the succeeding fiscal year. The division director will review the unusual circumstances associated with the unexpended amount and determine whether the amount may be carried over."

FOR DFA/LGD USE ONLY: Carryover Amount: \$30,732.00 ✓

APPROVED BY LGD DIRECTOR:  7/16/2021

DISSAPPROVED BY LGD DIRECTOR:

SIGNATURE: _____ DATE: 26 July 2021

*If LGD Director has disapproved, a carryover, then this carryover's amount must be reverted back to the State, under the "reversion instructions" above.

SFC CLERK RECORDED 09/30/2021

From: [LGBMS - NM Budget Finance Bureau](#)
To: [Cordelia Chavez](#); [Brenda Suazo](#); [Elizabeth Jaramillo](#); [DFA Entity](#); [Donnie Quintana](#); [Jolene Gonzales](#); [Rejeana Mascarenas](#); [Karen Vigil](#); [Melissa L. Martinez](#); [Yvonne S. Herrera](#)
Subject: Final Budget approved by LGD DIRECTOR.
Date: Sunday, August 29, 2021 10:23:33 AM

Warning:

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

Santa Fe County final budget for Fiscal Year 2021-2022 has been reviewed and approval given by LGD Director. BFB Analyst can proceed to prepare budget approval letter for Director's signature.

SFC CLERK RECORDED 09/30/2021

FY 2022 Interim Budgeted Revenue Total

REVENUE TYPE	FINAL BUDGET		PRELIMINARY		INTERIM		FINAL BUDGET	
	FY21	FY22	BUDGET FY22	BUDGET FY22	BUDGET FY22	BUDGET FY22	FY22	FY22
General Property Tax	\$ 49,218,264	\$ 52,603,590	\$ 52,603,590	\$ 52,603,590	\$ 52,603,590	\$ 52,603,590	\$ 52,603,590	\$ 52,603,590
Debt Service Property Tax	14,660,458	18,636,851	18,636,851	18,636,851	18,636,851	18,636,851	18,636,851	18,636,851
Valuation Fund	1,374,077	1,547,127	1,547,127	1,547,127	1,547,127	1,547,127	1,547,127	1,547,127
Payments in Lieu of Taxes	20,000	810,189	810,189	810,189	810,189	810,189	810,189	810,189
Gross Receipts Taxes	36,177,194	54,242,308	54,242,308	54,242,308	54,242,308	54,242,308	54,242,308	54,242,308
Hold Harmless Distributions	1,676,866	2,612,049	2,612,049	2,612,049	2,612,049	2,612,049	2,612,049	2,612,049
Other Taxes & Assessments	1,815,000	2,080,254	2,080,254	2,080,254	2,080,254	2,080,254	2,080,254	2,080,254
Lodger's Tax	291,530	465,798	465,798	465,798	465,798	465,798	465,798	465,798
Ambulance Billing	1,200,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Care of Prisoners	2,652,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Utility Charges	6,388,787	8,059,439	8,059,439	8,059,439	8,059,439	8,059,439	8,059,439	8,059,439
Health Premiums	10,867,244	10,031,260	10,031,260	10,031,260	10,031,260	10,031,260	10,031,260	10,031,260
Low Rent Housing	528,919	518,505	518,505	518,505	518,505	518,505	518,505	518,505
Other Charges for Services	1,651,865	2,741,946	2,741,946	2,741,946	2,741,946	2,741,946	2,741,946	2,741,946
Licenses, Permits, and Fees	2,407,031	965,373	965,373	965,373	965,373	965,373	965,373	965,373
Fines & Forfeitures	190,700	299,209	299,209	299,209	299,209	299,209	299,209	299,209
Grants	15,430,342	8,059,439	8,059,439	8,059,439	8,059,439	8,059,439	8,059,439	8,059,439
Interagency & Subsidies	1,427,664	3,633,314	3,633,314	3,633,314	3,633,314	3,633,314	3,633,314	3,633,314
Miscellaneous Revenue	228,332	865,117	865,117	865,117	865,117	865,117	865,117	865,117
Investment Income	2,000,000	2,464,277	2,464,277	2,464,277	2,464,277	2,464,277	2,464,277	2,464,277
Transfers In	61,877,712	-	-	-	-	-	-	-
Budgeted Cash	115,599,970	-	-	-	-	-	-	-
Total Revenues	\$ 327,683,955	\$ 175,236,045	\$ 175,236,045	\$ 175,236,045	\$ 352,609,167	\$ 352,609,167	\$ 375,807,353	\$ 375,807,353

1202702760 UNRECORDED SEC CLERK RECORDED

Final Budget Changes

**INTERIM
BUDGET FY22**
\$ 352,609,167

TOTAL INTERIM REVENUE BUDGET

Changes:

Additional budget adjustments - net

1 - Grant Funds	\$ 15,603,037
2 - Utility Enterprise Charges for Services	110,000
3 - Capital Outlay Gross Receipts Tax	260,000
4 - General Fund Revenues	270,752
5 - Fire Excise Tax	295,000
6 - Joint Powers Agreement	1,047,227
7 - Transfer from Revenue Replacement Funds	1,940,500
8 - Budgeted Cash - net	<u>3,671,670</u>

ADJUSTED FINAL REVENUE BUDGET

\$ 375,807,353

FY 2022 Interim Budgeted Expenditure Total

EXPENDITURE TYPE	FINAL BUDGET FY21	PRELIMINARY BUDGET FY22	INTERIM BUDGET FY22	FINAL BUDGET FY22
County Manager Department	\$ 14,350,274	\$ 16,008,043	\$ 16,454,834	\$ 16,091,829
Adult Detention Center	21,395,285	22,814,308	22,486,456	22,622,763
RECC	3,891,352	4,300,709	4,312,393	4,339,072
Fire Department	15,982,387	17,569,560	17,500,845	17,823,985
Community Development Department	-	-	-	12,671,865
Community Services Department	14,268,623	15,557,339	15,448,246	15,559,575
Growth Management Department	11,498,035	10,086,311	9,743,597	4,369,361
Public Works Department	17,037,033	18,023,679	17,379,177	16,786,772
Utilities Enterprise	6,519,749	7,308,092	7,244,984	7,440,338
Housing Enterprise	1,034,879	1,052,868	1,070,740	1,076,237
Self-Insurance	10,867,244	10,298,469	10,609,101	10,609,101
SFC Assessor	3,823,912	3,896,182	3,881,654	3,908,952
SFC Clerk	2,790,468	2,747,076	3,356,896	3,282,382
SFC Probate	52,738	42,823	42,819	42,819
SFC Sheriff	14,562,708	13,861,016	14,334,378	14,511,166
SFC Treasurer	1,235,386	1,340,559	1,310,620	1,318,738
Capital Outlay	98,770,134	-	106,884,180	115,871,114
Contingency	6,145,097	-	6,589,698	11,601,599
Debt Service	24,919,883	28,818,129	28,971,324	28,971,324
Transfers Out	51,518,354	-	64,987,225	66,908,361
Total Expenditures	\$ 320,663,541	\$ 173,725,163	\$ 352,609,167	\$ 375,807,353

Final Budget Changes

**INTERIM
BUDGET FY22**
\$ 352,609,167

TOTAL INTERIM EXPENDITURE BUDGET

Changes:

Additional budget adjustments - net

1 - Grant Expenditures	\$ 15,603,037
2 - Department Adjustments	152,055
3 - Capital Project & Fixed Asset Adjustments	5,502,295
4 - Community Development Department Additional Costs	308,334
5 - New Positions	871,581
6 - January 1, 2021 COLA	<u>760,884</u>

23,198,186

ADJUSTED FINAL EXPENDITURE BUDGET

\$ 375,807,353