Lea County New Mexico

Preliminary Budget

Fiscal Year 2020 - 2021

Adopted: May 21, 2020

Photo Courtesy of David L. Minton

Fiscal Year 2020 - 2021 Budget

<u>Board of County Commissioners</u>

Rebecca Long, Chair, District 2

Dean Jackson, Vice Chair, District 1

Gary G. Eidson, District 3

Jonathan Sena, District 4

Don Jones, District 5

<u>County Manager</u>

Michael P. Gallagher, ICMA-CM

<u>Assistant County Manager</u>

Corey Needham, P.E.

<u>Finance Director</u>

Chip Low, CPA CGMA

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Jonathan Sena - District 4

Don Jones - District 5

Rebecca Long - District 2 - Chair

Dean Jackson - District 1 - Vice Chair

Gary G. Eidson - District 3

Michael Gallagher , ICMA - CM - County Manager

Lea County Projected Changes in Fund Balances FY 20/21

	Beginning Cash 7/01/2020	Estimated Revenue	Operating Expenditures	Capital Outlay	Transfers In (Out)	Projected Cash 6/30/2021
General Fund						
401 - General fund	$ 98,076,595	$ 46,030,245	$ 29,987,658	$ —	$ (69,210,606)	**$ 44,908,576**
General Fund Total	**98,076,595**	**46,030,245**	**29,987,658**	**—**	**(69,210,606)**	**44,908,576**
Special Revenue Funds						
402 - Road	1,369,810	2,135,096	4,970,415	9,259,249	11,935,707	**1,210,949**
403 - Farm & Range	4,758	20,000	—	—	225,000	**249,758**
404 - Community Centers	19,654	—	71,571	100,000	300,000	**148,083**
405 - Clerk's Recording & Filing	339,920	100,000	148,368	—	—	**291,552**
406 - Indigent GRT	5,240	2,500,572	11,928,000	—	9,450,000	**27,812**
407 - Maljamar Fire Department	187,140	75,062	80,454	—	—	**181,748**
408 - Knowles Fire Department	115,865	79,232	84,924	—	525,000	**635,173**
409 - Airport Fire Department	16,425	—	285,954	—	500,000	**230,471**
410 - Monument Fire Department	99,491	83,401	89,393	—	30,000	**123,499**
411 - Environmental Gross Receipts Tax	7,624,177	—	—	—	(7,624,177)	**—**
412 - DWI Alcohol	98,862	576,976	588,117	—	—	**87,721**
415 - Correction Fees	798,376	—	—	—	(798,376)	**—**
416 - Paving Districts	2,538	—	—	—	105,796	**108,334**
418 - Detention Facility	900,000	2,306,212	8,560,953	6,275,000	12,000,000	**370,259**
421 - Revolving Loan Fund	101,105	—	—	—	—	**101,105**
424 - EMPG Reimbursement	38,488	50,731	37,526	—	—	**51,693**
426 - Tire Recycling	1,800	—	—	—	—	**1,800**
430 - Capital Projects	88,395	—	—	33,497,410	33,500,000	**90,985**
431 - Other Grants	202,207	—	21,335	—	—	**180,872**
433 - Jal CDBG Wastewater	21,882	—	—	—	—	**21,882**
435 - DWI Screening	114,366	120,950	141,672	—	—	**93,644**
436 - LDWI Grant	28,629	250,000	226,566	—	—	**52,063**
437 - CDWI Grant	52,328	7,996	7,996	—	—	**52,328**
439 - Misdemeanor Compliance	20,963	42,350	35,000	—	35,000	**63,313**
454 - Lea Regional Airport	1,114,405	6,274,950	980,065	10,653,000	6,160,000	**1,916,290**
455 - Lovington Airport	43,122	430,833	141,248	621,667	350,000	**61,040**
456 - Jal Airport	42,455	380,834	131,623	456,667	225,000	**59,999**
460 - Fairgrounds	37,519	183,000	648,372	815,500	1,600,000	**356,647**
461- Fair and Rodeo	445,414	1,196,700	1,747,660	—	300,000	**194,454**
462 - Hispanic Heritage Night	38,872	96,516	198,331	—	100,000	**37,057**
463 - Event Center	50,596	228,700	895,753	347,000	1,400,000	**436,543**
499 - Property Valuation Fund	1,186,215	417,706	686,032	30,000	—	**887,890**
604 - EMS Knowles	22,261	5,000	5,000	—	—	**22,261**
605 - Law Enforcement Protection Grant	—	60,800	60,800	—	500	**500**
607 - Jag Grant	24,255	—	—	—	—	**24,255**
608 - Lea County Drug Task Force	186,492	399,211	385,430	—	—	**200,273**
609 - Region VI Drug Task Force	27,085	800,909	800,909	—	—	**27,085**
610 - LCDTF Forfeitures Fund	24,299	30	20,000	—	20,000	**24,329**
611 - LCDTF JAG	—	—	—	—	—	**—**
612 - Region VI JAG	—	—	—	—	—	**—**

Lea County Projected Changes in Fund Balances FY 20/21

613 - EMS Maljamar	6,994	—	6,993	—	—	**1**
618 - County Fire Marshal	130,806	279,232	79,232	3,300,000	3,300,000	**330,806**
619 - Fire Excise Tax	198,957	4,000	—	350,000	200,000	**52,957**
621 - EMS Monument	1,017	5,000	5,000	—	—	**1,017**
Special Revenue Funds Total	**15,833,183**	**19,111,999**	**34,070,690**	**65,705,493**	**73,839,450**	**9,008,449**
Debt Service Fund						
658 - Debt Service	4,628,844	—	—	—	(4,628,844)	—
Debt Service Fund Total	**4,628,844**	**—**	**—**	**—**	**(4,628,844)**	**—**
Enterprise Fund						
675 - Water Service Fund	342,376	—	—	148,434	—	**193,942**
Enterprise Fund Total	**342,376**	**—**	**—**	**148,434**	**—**	**193,942**
Trust & Agency Funds						
635 - Water Users Association	23,187	—	1,350	—	—	**21,837**
800 - Trust & Agency	42,156	1,160,000	1,160,000	—	—	**42,156**
808 - Lea Co Communications Authority	555,222	3,182,918	2,856,618	351,300	—	**530,222**
809 - Eddy-Lea Energy Alliance	93,200	211,547	215,000	—	—	**89,747**
810 - Solid Waste Authority	10,132,229	2,975,100	2,542,286	200,000	—	**10,365,043**
811 - Solid Waste Sinking	2,692,289	3,000	—	—	—	**2,695,289**
Trust & Agency Funds Total	**13,538,283**	**7,532,565**	**6,775,254**	**551,300**	**—**	**13,744,294**
Total All Funds	**$132,419,281**	**$ 72,674,809**	**$ 70,833,603**	**$ 66,405,227**	**$ —**	**$ 67,855,260**

Lea County Personnel Budget Summary FY 20/21

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
General Fund							
401-00 County Operations	5.00	$ 139,163	$ 10,646	$ 21,048	$ 79,129	$ —	$ 249,986
401-01 Executive	3.90	1,059,125	51,206	74,188	81,735	14,057	1,280,311
401-02 Information Technology	5.00	357,658	27,349	52,393	80,529	9,872	527,802
401-03 Facilities Department	15.00	673,286	51,498	97,977	206,041	18,462	1,047,264
401-04 Clerk's Recording & Filing	8.00	355,745	27,199	51,113	111,625	7,754	553,436
401-05 Clerk Bureau of Election	3.00	225,351	17,228	21,575	38,779	4,065	306,999
401-06 Assessor	11.20	518,252	39,638	76,676	172,018	12,290	818,874
401-07 Treasurer	6.00	305,056	23,329	44,158	55,633	6,444	434,619
401-08 Sheriff	89.00	6,387,471	501,184	1,717,258	1,450,936	215,319	10,272,168
401-09 Probate Judge	1.00	26,532	2,026	—	17,539	—	46,097
401-24 Legal	1.00	429,891	23,437	29,645	17,539	5,586	506,098
401-25 Human Resources	3.00	216,849	16,566	32,330	63,905	6,092	335,742
401-26 Environmental Services	9.80	385,324	29,477	53,289	132,579	10,531	611,200
401-56 DWI Program	1.00	58,490	4,474	8,847	23,183	1,667	96,661
401-75 Finance	9.00	441,808	33,775	65,175	106,970	12,281	660,009
401-76 Planning	1.50	56,723	4,339	8,428	17,539	1,588	88,618
401-77 Emergency Management	2.45	161,621	12,364	21,783	31,354	4,105	231,226
401-81 Misdemeanor Compliance	1.00	91,423	6,994	13,828	17,539	2,606	132,389
General Fund Total	175.85	$11,889,769	$ 882,730	$ 2,389,711	$ 2,704,571	$ 332,719	$18,199,499
Special Revenue Funds							
402-10 Road	43.50	1,415,462	108,259	203,454	529,493	38,337	2,295,005
409-16 Airport Fire Dept	2.00	163,847	12,534	5,377	23,183	1,013	205,954
412-43 DWI-State	8.00	371,582	28,426	52,950	125,182	9,977	588,117
418-23 Detention Facility	89.00	4,544,614	347,585	601,823	1,234,220	113,401	6,841,643
424-77 EMPG Reimbursement	0.25	26,381	2,018	3,990	4,385	752	37,526
435-56 DWI Program	0.00	12,700	972	—	—	—	13,672
436-65 LDWI Grant	3.00	138,289	10,579	19,706	54,279	3,713	226,566
439-81 Misdemeanor Compliance	0.00	—	—	—	—	—	—
499-46 Assessor's Valuation	1.80	143,976	11,014	12,385	19,338	2,334	189,047
608-41 Lea County DTF	3.00	270,738	8,156	9,989	7,913	1,882	298,679
460-32 Fairgrounds	5.16	208,084	15,918	28,735	52,220	5,415	310,372
454-18 Lea Regional Airport	2.00	81,421	6,229	10,739	33,803	2,024	134,215
455-18 Lovington Zip Franklin Airport	1.00	40,710	3,114	5,369	16,902	1,012	67,108
456-18 Jal Airport	1.00	40,710	3,114	5,369	16,902	1,012	67,108
461-33 Fair & Rodeo	0.72	105,665	8,083	4,010	7,287	756	125,800
462-34 Hispanic Heritage Night	0.12	13,863	1,060	668	1,214	126	16,932
463-31 Event Center	5.00	185,575	14,196	25,724	33,365	4,847	263,708
Special Revenue Funds Total	165.55	$ 7,763,617	$ 581,259	$ 990,288	$ 2,159,685	$ 186,600	$11,681,449
Trust & Agency							
808-78 Lea County Communications Authority	29.00	1,333,453	102,009	179,754	308,440	33,871	1,957,527
810-20 Solid Waste Authority	1.60	74,574	5,705	10,372	21,258	1,954	113,863
Trust & Agency Total	30.60	$ 1,408,027	$ 107,714	$ 190,125	$ 329,698	$ 35,825	$ 2,071,390
Grand Total	372.00	$21,061,413	$ 1,571,704	$ 3,570,124	$ 5,193,954	$ 555,144	$31,952,339

LEA COUNTY NEW MEXICO
Capital Outlays FY 21

402-10 Road Department

4220 - Tractor Mowers (2)	$ 180,000
4251 - Road Construction New Chip Seal	5,675,000
4315 - Pickup (s)	116,000
4412 - Dump Trucks	245,000
4436 - Motor Graders (2)	650,000
4596 - Distributor	285,000
4599 - Chip Spreader	440,000
4616 - Camera System (Alabama Pit)	20,000
4624 - Road Facility Remodel	75,000
4703 - 20 CO-OP CO	66,667
4704 - 20 CO-OP ST	200,000
4705 - 20 CAP CO	76,318
4706 - 20 CAP ST	305,271
4750 - Tracked Skid Steer	245,000
4764 - 19 CAP CO	75,415
4765 - 19 CAP ST	226,245
4766 - 19 CO-OP CO	25,000
4767 - 19 CO-OP ST	75,000
4768 - 19 SB CO	13,334
4769 - 19 SB ST	40,000
4779 - Rubber Tire Roller	225,000
	$ 9,259,249

404-12 Community Recreation

4104 - Facility Improvements	$ 100,000

418-23 Detention Facility

4238 - Kitchen Equipment	$ 8,000.00
4324 - Copier	25,000.00
4362 - Camera(s)	20,000.00
4382 - Vehicle	60,000.00
4440 - Equipment	557,000.00
4605 - Radio Equipment and Upgrades	5,000.00
4757 - Detention Center Upgrades	5,600,000
	$ 6,275,000

430-County Operations

4110 - Judicial Complex - Sheriff	Sheriff	$ 100,000
4125 - Facility Improvements	Commission	500,000
4139 - General Services Building	Commission	500,000
4250 - Water Rights	Commission	300,000
4315 - Pickup(s)	Environmental	180,000
4324 - Copier	Sheriff	16,000
4328 - Remodel Courthouse	Commission	20,800,000

LEA COUNTY NEW MEXICO
Capital Outlays FY 21

430-County Operations Cont'd

4331 - Server Upgrade	Info Technology	80,000
4331 - Server Upgrade	Sheriff	31,000
4333 - Judicial Complex	Commission	5,000,000
4367 - Equipment	Facilities	100,000
4367 - Equipment	Environmental	165,000
4367 - Equipment	DWI Probation	18,000
4382 - Vehicle(s)	Facilities	45,500
4382 - Vehicle(s)	Sheriff	783,410
4382 - Vehicle	Info Tech	40,000
4440 - Equipment	Sheriff	157,500
4442 - Sheriff's Office	Commission	200,000
4641 - Computer Equipment	Environmental	25,000
4461 - Purcell Building	Commission	60,000
4589 - Convenience Centers (Eunice & North Hobbs)	Environmental	1,500,000
4734 - Lea County Annex Remodel	Commission	500,000
4776 - Accounting/Financial System	Commission	396,000
4778 - Lea County Health Facility	Commission	2,000,000
		$ 33,497,410

454-18 Lea Regional Airport

4104 - Capital Improvements	$ 120,000
4125 - Facility Improvements	1,850,000
4209 - Terminal Reconstruction-Hobbs	2,100,000
4287 - Safety Area Improvements-Design & Environmental	10,000
4288 - Safety Area Improvements	1,300,000
4294 - Property Part 139 Hobbs Airport	200,000
4310 - Wildlife Fencing Design/Environmental	125,000
4382 - Vehicle(s)	72,000
4461 - Storage Building	50,000
4592 - Firefighting Training Facility	40,000
4707 - ARFF Building Exhaust System	11,000
4708 - Parking Lot	400,000
4713 - Rotary Mower	65,000
4714 - Security Improvements	15,000
4743 - Hobbs RW 3/21 Extension	3,570,000
4745 - Hobbs STARS LITE Design	30,000
4746 - Concrete Apron	500,000
4755 - Hangar Improvements (Pending Navy)	115,000
4760 - ASP Grant Airline Equipment	80,000
	$ 10,653,000

LEA COUNTY NEW MEXICO
Capital Outlays FY 21

455-18 Lovington Zip Franklin Airport

4104 - Capital Improvements		40,000
4292 - Property Part 139 Lovington Airport		50,000
4440 - Equipment - Capital		100,000
4493 - Electrical Vault & Generator		200,000
4495 - PAPI System Installation		166,667
4714 - Security Improvements		15,000
4736 - Lovington Airport Improvements		50,000
	$	621,667

456-18 Jal Airport

4104 - Capital Improvements	$	40,000
4373 - Taxiway Rehabilitation		60,000
4493 - Electrical Vault & Generator		125,000
4495 - PAPI System Installation		166,667
4714 - Security Improvements		15,000
4737 - Improvements - Jal Airport		50,000
	$	456,667

460-32 Lea County Fairgrounds

4125 - Facility Improvements	$	148,000
4242 - Chairs		5,000
4246 - Tables		12,500
4313 - All Terrain Vehicle		10,000
4315 - Pickup(s)		45,000
4367 - AV Equipment		50,000
4389 - Tractor		45,000
4586 - Fairgrounds Improvements (Prior Year Carryover)		500,000
	$	815,500

463-31 Lea County Event Center

4367 - Equipment	$	250,000
4382 - Vehicle		40,000
4778 - Building Improvements		57,000
	$	347,000

499-46 Assessor Property Valuation Fund

4324 - Copier	$	30,000

618-79 County Fire Marshall

4123 - County Fire Department Improvements	$	3,000,000
4499 - Knowles, Maljamar & Monument Fire Department Water Systems		300,000
	$	3,300,000

LEA COUNTY NEW MEXICO
Capital Outlays FY 21

619-59 Fire Excise Tax		
4638 - Apparatus	$	350,000
675-85 Water Service Fund		
4499 - Water/Sewer System	$	148,434
808-78 Lea County Communications Authority		
4331 - Server Upgrade	$	275,000
4641 - Computer Equipment		51,300
4324 - Copier		25,000
	$	351,300
810-20 Lea County Solid Waste Authority		
4642 - Landfill Improvements	$	200,000
Total Capital Projects	$	66,405,227

Lea County Outside Agency Funding FY 20/21

	FY 20 Approved	FY 21 Approved
Economic Development		
401-002048		
Airline Support	$ 1,150,000	$ 1,150,000
Economic Development	55,000	—
EDC of Lea County	410,000	393,000
Energy Alliance (EDCLC)	25,000	—
New Horizons Resources (NMJC)	400,000	—
Lovington Main Street	75,000	72,000
Lovington EDC	25,000	24,000
	2,140,000	**1,639,000**
Community Development		
401-002157		
CASA of Lea County	50,000	50,000
Community Development	71,000	—
Meals to You (through Nor-Lea Hospital)	26,000	26,000
Option, Inc.	60,000	60,000
Salvation Army	15,000	14,000
WHI Hobbs	25,000	25,000
The Phoenix House	—	50,000
Prior Year Commitments	—	—
	247,000	**225,000**
Agricultural Agent		
401-002061		
NMSU Agricultural & Home Extension	108,242	—
	108,242	**—**
Farm & Range		
403-112091		
Soil & Water Conservation	65,000	—
403-112092		
USDA	58,500	—
Prior Year Commitments	—	—
	123,500	**—**
Waste Hauling Contribution		
401-262153		
City of Eunice	72,000	—
City of Jal	72,000	—
City of Lovington	72,000	—
Town of Tatum	72,000	—
	288,000	**—**

Lea County Outside Agency Funding FY 20/21

	FY 20 Approved	FY 21 Approved
Local Government Support		
401-002179		
Prior Year Commitments and Carryover		
Capital Improvements - District 1		
Town of Tatum	110,000	—
Capital Improvements - District 2		
Hobbs Municipal Schools	—	—
Capital Improvements - District 3		
Hobbs Multi-Family Housing Units	200,000	—
Capital Improvements - District 4		
West Mahan Sewer & Water Project	45,500	—
East Sanger Sewer & Water Project	94,440	—
Hobbs Municipal Schools Playground	40,000	—
Community Support	20,060	—
Capital Improvements - District 5		
City of Eunice	—	—
City of Jal	50,000	—
Current Year		
Capital Improvements - District 1	200,000	—
Capital Improvements - District 2	200,000	—
Capital Improvements - District 3	200,000	—
Capital Improvements - District 4	200,000	—
Capital Improvements - District 5	200,000	—
Lea County Lovington Veterans Memorial	150,000	—
	1,710,000	**—**

	FY 20 Approved	FY 21 Approved
Indigent Mental Health		
406-132110		
Community Drug Coalition	62,500	56,000
Guidance Center	24,000	20,000
My Power	44,000	44,000
Opportunity House	50,000	48,000
Palmer Drug Abuse	50,000	50,000
Prior Year Commitments	—	—
	230,500	**218,000**

Lea County Outside Agency Funding FY 20/21

	FY 20 Approved	FY 21 Approved
Joint Services (Fire, Ambulance, etc.)		
401-002047		
City of Eunice	125,000	—
City of Hobbs	625,000	—
City of Jal	112,500	—
City of Lovington	300,000	—
Town of Tatum	87,500	—
Prior Year Commitments	—	—
	1,250,000	**—**
	$ 6,097,242	**$ 2,082,000**

Lea County General Fund

General Fund Revenue and Expenditure Budget Summary

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
401-00 County Operations					
Revenue					
Oil & Gas Taxes					
1030 - Oil & Gas Production	$ 43,161,023	$ 31,673,534	$ 39,835,666	$ 13,000,000	(59.0)%
1040 - Oil & Gas Equipment	5,029,162	5,942,811	8,402,983	5,000,000	(15.9)%
Oil & Gas Taxes Total	48,190,185	37,616,345	48,238,649	18,000,000	(52.1)%
Property Taxes					
1010 - Current Taxes	17,934,023	20,126,693	14,985,492	18,607,445	(7.5)%
1020 - Delinquent Taxes	843,987	500,000	369,383	500,000	— %
Property Taxes Total	18,778,010	20,626,693	15,354,876	19,107,445	(7.4)%
Gross Receipt Taxes					
1800 - Gross Receipt Taxes	—	—	—	3,750,107	— %
Payment in Lieu of Taxes					
1080 - Fed Payment In Lieu Of Taxes	1,153,450	1,100,000	—	1,100,000	— %
1081 - Local Payment In Lieu Of Taxes	2,902,766	2,500,000	955,996	2,500,000	— %
Payment in Lieu of Taxes Total	4,056,216	3,600,000	955,996	3,600,000	— %
Charges for Services					
1210 - County Clerk Fees	780,441	650,000	407,411	300,000	(53.8)%
1220 - Probate Clerk Fees	6,360	4,000	5,340	2,000	(50.0)%
1450 - Xerox,Maps,Voters List	5,781	3,000	4,352	1,500	(50.0)%
Charges for Services Total	792,581	657,000	417,103	303,500	(53.8)%
Intergovernmental					
1215 - HB 6 Distribution	—	—	165,025	282,900	— %
1216 - State Grant - Sheriff Dispatch	11,215	—	—	—	— %
1495 - Safer NM Fed Grant	13,635	—	28,655	—	— %
Intergovernmental Total	24,850	—	193,680	282,900	— %
Miscellaneous					
1050 - Interest	493,267	275,000	149,876	137,500	(50.0)%
1062 - Administrative Fee - LCSWA	—	—	—	115,773	— %
1180 - Interest On Investments	1,261,504	775,000	1,117,837	349,500	(54.9)%
1181 - Interest-County Clerk	197	25	115	25	— %
1212 - Book Store Permit	500	250	500	250	— %
1230 - Civil Fees	35,813	37,000	28,890	18,500	(50.0)%
1250 - Sub-Division Fees	4,640	1,000	1,325	500	(50.0)%
1260 - Refunds	106,857	50,000	25,949	25,000	(50.0)%
1262 - Vol, Firefighter Reimbursement	465	—	791	—	— %
1265 - Franchise Fees	38,488	30,000	26,798	15,000	(50.0)%
1268 - Road Crossing Permit	58,533	150,000	33,612	50,000	(66.7)%
1269 - Pit Royalties	—	7,000	—	3,500	(50.0)%
1270 - Insurance Recovery	38,893	25,000	110,049	12,500	(50.0)%

General Fund Revenue and Expenditure Budget Summary

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
1340 - Sale Of County Property	224,463	50,000	195,199	25,000	(50.0)%
1341 - Civil Penalties	234,648	100,000	101,050	40,000	(60.0)%
1381 - Miscellaneous	167,387	264,437	178,005	68,245	(74.2)%
1530 - General Motor Vehicle	256,334	250,000	202,409	125,000	(50.0)%
Miscellaneous Total	2,921,990	2,014,712	2,172,403	986,293	(705.8)%
Total Revenue	74,763,833	64,514,750	67,332,708	46,030,245	(28.7)%
Total Expenditures					
401-00 County Operations	$6,817,744	$12,048,413	$4,808,228	$5,801,618	(51.8)%
401-01 County Executive	798,094	1,396,700	590,351	1,390,999	(0.4)%
401-02 Information Technology Department	756,770	952,897	683,827	923,152	(3.1)%
401-03 Facilities Department	1,642,886	2,564,113	1,290,028	2,483,220	(3.2)%
401-04 Clerk's Recording & Filing	581,850	646,326	428,111	624,236	(3.4)%
401-05 Clerk's Bureau of Elections	305,736	422,851	235,137	383,419	(9.3)%
401-06 County Assessor	758,573	886,792	644,765	839,374	(5.3)%
401-07 County Treasurer	472,700	520,986	335,389	481,619	(7.6)%
401-08 County Sheriff	9,918,697	12,615,889	8,756,649	11,601,298	(8.0)%
401-09 Probate Judge	45,205	49,183	35,524	49,197	— %
401-24 Legal Department	377,568	1,208,376	440,647	1,105,356	(8.5)%
401-25 Human Resources	435,927	802,563	378,221	575,742	(28.3)%
401-26 Environmental Services	—	—	109	1,934,700	— %
401-56 DWI Program	57,447	199,138	114,914	96,661	(51.5)%
401-75 Finance Department	976,224	1,179,606	694,816	889,334	(24.6)%
401-76 Planning Department	86,185	205,411	70,462	124,618	(39.3)%
401-77 Emergency Management	306,593	621,550	170,181	550,726	(11.4)%
401-81 Misdemeanor Compliance	131,867	201,043	121,047	132,389	(34.1)%
Total Expenditures	24,470,066	36,521,838	19,798,407	29,987,658	(17.9)%
Net Change from Operations	50,293,767	27,992,912	47,534,301	16,042,587	(5.5)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	50,293,767	27,992,912	47,534,301	16,042,587	(5.5)%
Cash Fund Balance Beginning of Year	57,567,197	81,189,389	81,189,389	98,076,595	20.8 %
Cash Transfer to/from the General Fund	(26,671,575)	(95,863,944)	(29,251,965)	(69,210,606)	(27.8)%
Cash Fund Balance End of Year	$ 81,189,389	$ 13,318,358	$ 99,471,725	$ 44,908,576	237.2 %

401-00 Lea County Operations

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	$ 135,057	$ 139,152	$ 106,857	$ 139,163	— %
2063 - PERA	14,256	21,047	13,125	21,048	— %
2064 - FICA	10,120	10,645	7,975	10,646	— %
2065 - Health Insurance	53,082	90,626	57,314	79,129	(12.7)%
Total Salaries & Benefits	212,515	261,470	185,271	249,986	(4.4)%
Operating Costs					
2008 - Printing & Publishing	5,963	15,000	4,076	15,000	— %
2010 - Travel/Per Diem	10,427	15,000	8,695	15,000	— %
2016 - Education/Registration/Dues	2,620	7,500	3,837	7,500	— %
2021 - Advisory Boards Per Diem	11,990	15,000	6,930	15,000	— %
2041 - Environmental Operations	10,906	37,000	11,034	37,000	— %
2043 - Surveying, Engineering & Planning	—	60,000	—	—	(100.0)%
2047 - Contractual - Governmental Unit	1,250,000	1,250,000	598,035	—	(100.0)%
2048 - Economic Development	1,265,015	2,140,000	465,036	1,639,000	(23.4)%
2056 - Economic Development Travel	—	8,000	—	8,000	— %
2060 - Water Resource Development	151,603	500,000	41,820	100,000	(80.0)%
2061 - Contractual - Agriculture Agent	103,000	108,242	54,121	—	(100.0)%
2062 - Audit	59,763	59,763	59,763	59,763	— %
2066 - Insurance - Worker's Comp	391,092	456,000	447,535	256,000	(43.9)%
2067 - Property/Liability Insurance	1,008,953	1,170,000	898,724	1,035,480	(11.5)%
2069 - Membership Dues	32,465	50,000	3,455	50,000	— %
2112 - Rental Of Land	23,447	25,000	11,256	25,000	— %
2126 - State Unemployment Tax	8,260	20,000	17,992	20,600	3.0 %
2130 - Computers And Peripherals	1,276	5,000	—	5,000	— %
2157 - Agency Support	158,828	247,000	86,084	225,000	(8.9)%
2179 - Local Government Support	300,000	1,899,965	542,969	—	(100.0)%
2207 - Administrative Fee	—	—	—	140,000	— %
2237 - 2020 Census	—	69,437	42,295	69,437	— %
2250 - Code Red Program	21,422	—	—	—	— %
2290 - Workforce Housing	—	250,000	—	—	(100.0)%
2430 - Emergency Communications Center	1,665,750	2,018,036	1,195,888	1,576,852	(21.9)%
2441 - Service Award	1,080	2,000	1,093	2,000	— %
2442 - DA Office Rent	84,000	84,000	63,000	—	(100.0)%
2885 - Settlements	33,398	225,000	—	—	(100.0)%
2898 - Property Damages	—	50,000	—	—	(100.0)%
2909 - Judicial Complex Operations	3,972	1,000,000	59,319	250,000	(75.0)%
Total Operating Costs	6,605,229	11,786,943	4,622,957	5,551,632	(52.9)%
Total Expenditures	$ 6,817,744	$ 12,048,413	$ 4,808,228	$ 5,801,618	(51.8)%

401-00 Lea County Operations

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-00 County Operations							
Elected Official(s)							
Commissioner	5.00	$ 139,163	$ 10,646	$ 21,048	$ 79,129	$ —	$ 249,986
Elected Official(s) Total	5.00	139,163	10,646	21,048	79,129	—	249,986
County Operations Total	5.00	$ 139,163	$ 10,646	$ 21,048	$ 79,129	$ —	$ 249,986

401-01 Executive Office

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 476,948	$ 491,385	$ 392,506	$ 493,230	0.4 %
2005 - Overtime	8,000	8,000	9,166	7,000	(12.5)%
2063 - PERA	50,864	51,589	39,343	51,188	(0.8)%
2064 - FICA	27,929	51,218	19,065	51,206	— %
2065 - Health Insurance	69,505	82,308	58,136	81,735	(0.7)%
2103 - Contract Severance	—	389,609	—	389,609	— %
2109 - SEC 125 Flex Spending	—	155	—	155	— %
2170 - Alternative Retirement Contribution	23,000	23,000	19,109	23,000	— %
2185 - Vehicle Allowance	21,000	21,000	16,141	21,000	— %
2200 - Retiree Health Care	9,703	14,004	7,419	14,057	0.4 %
2208 - Vacation	91,358	148,131	9,768	148,131	— %
2209 - Straight Time - OT	—	1,000	—	—	(100.0)%
Total Salaries & Benefits	778,308	1,281,400	570,651	1,280,311	(0.1)%
Operating Costs					
2008 - Printing & Publishing	2,490	6,300	2,062	6,300	— %
2009 - Office Supplies	7,099	15,000	5,571	12,388	(17.4)%
2010 - Travel/Per Diem	6,278	12,000	4,147	12,000	— %
2011 - Vehicle - Gas & Oil	393	6,000	552	4,000	(33.3)%
2016 - Education/Registration/Dues	3,125	7,000	4,295	7,000	— %
2111 - Vehicle - Maintenance	300	1,000	—	1,000	— %
2130 - Computers And Peripherals	100	3,000	3,000	3,000	— %
2152 - Contract Labor/Professional Svcs	—	50,000	—	50,000	— %
2165 - Software	—	15,000	74	15,000	— %
Total Operating Costs	19,786	115,300	19,700	110,688	(4.0)%
Total Expenditures	$ 798,094	$ 1,396,700	$ 590,351	$ 1,390,999	(0.4)%

401-01 Executive Office

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-01 Executive							
Full-Time Positions							
Assist. County Manager	0.90	$ 154,800	$ 11,842	$ —	$ 20,865	$ 4,412	$ 191,919
Executive Coordinator	1.00	70,075	5,361	10,599	23,183	1,997	111,215
County Historian	1.00	66,200	5,064	10,013	17,539	1,887	100,703
County Manager	1.00	202,155	15,465	30,576	20,148	5,761	274,105
Full-Time Positions Total	3.90	493,230	37,732	51,188	81,735	14,057	677,942
Alt. Retirement Contribution		—	—	23,000	—	—	23,000
Contract Severance		389,609	—	—	—	—	389,609
Overtime		7,000	536	—	—	—	7,536
SEC 125 Flex Spending		155	—	—	—	—	155
Straight Time - OT		—	—	—	—	—	—
Vacation		148,131	11,332	—	—	—	159,463
Vehicle Allowance		21,000	1,607	—	—	—	22,607
Executive Total	3.90	$ 1,059,125	$ 51,206	$ 74,188	$ 81,735	$ 14,057	$ 1,280,311

401-02 Information Technology

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 264,582	$ 355,432	$ 264,635	$ 346,403	(2.5)%
2005 - Overtime	3,347	15,000	4,715	7,500	(50.0)%
2063 - PERA	40,418	53,759	38,974	52,393	(2.5)%
2064 - FICA	20,327	28,690	20,264	27,349	(4.7)%
2065 - Health Insurance	40,693	71,932	45,645	80,529	12.0 %
2109 - SEC 125 Flex Spending	—	155	—	155	— %
2200 - Retiree Health Care	7,544	10,130	7,349	9,872	(2.5)%
2208 - Vacation	231	3,600	—	3,600	— %
2209 - Straight Time - OT	74	1,000	—	—	(100.0)%
Total Salaries & Benefits	377,215	539,697	381,582	527,802	(2.2)%
Operating Costs					
2007 - Communications	267,515	278,000	214,119	268,000	(3.6)%
2009 - Office Supplies	7,865	8,500	6,885	7,650	(10.0)%
2010 - Travel/Per Diem	98	2,000	638	1,000	(50.0)%
2011 - Vehicle - Gas & Oil	1,654	3,000	2,039	2,700	(10.0)%
2012 - Maintenance	49,429	51,500	42,841	51,500	— %
2016 - Education/Registration/Dues	2,097	3,000	187	1,000	(66.7)%
2101 - Contract - Data Processing	23,860	34,200	16,367	34,200	— %
2104 - Contract - Other Services	2,295	5,000	2,015	3,500	(30.0)%
2111 - Vehicle - Maintenance	1,598	2,000	358	1,800	(10.0)%
2130 - Computers And Peripherals	5,928	6,000	3,116	5,000	(16.7)%
2605 - Operating Costs	9,967	10,000	9,626	9,000	(10.0)%
2899 - Disaster Recovery	7,249	10,000	4,055	10,000	— %
Total Operating Costs	379,554	413,200	302,245	395,350	(4.3)%
Total Expenditures	$ 756,770	$ 952,897	$ 683,827	$ 923,152	(3.1)%

401-02 Information Technology

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-02 Information Technology							
Full-Time Positions							
Director of I.T.	1.00	$ 116,958	$ 8,947	$ 17,690	$ 7,913	$ 3,333	$ 154,842
IT Administrator	1.00	85,696	6,556	12,962	23,183	2,442	130,839
IT Technician	3.00	143,749	10,997	21,742	49,433	4,097	230,017
Full-Time Positions Total	5.00	346,403	26,500	52,393	80,529	9,872	515,698
Overtime		7,500	574	—	—	—	8,074
SEC 125 Flex Spending		155	—	—	—	—	155
Straight Time - OT		—	—	—	—	—	—
Vacation		3,600	275	—	—	—	3,875
Information Technology Total	5.00	$ 357,658	$ 27,349	$ 52,393	$ 80,529	$ 9,872	$ 527,802

401-03 Facilities Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	590,590	714,899	487,517	647,781	(9.4)%
2005 - Overtime	32,761	35,383	26,773	17,500	(50.5)%
2063 - PERA	66,403	108,128	54,484	97,977	(9.4)%
2064 - FICA	47,380	58,278	39,701	51,498	(11.6)%
2065 - Health Insurance	155,202	255,416	137,798	206,041	(19.3)%
2109 - SEC 125 Flex Spending	—	105	—	105	—%
2200 - Retiree Health Care	12,723	20,375	10,276	18,462	(9.4)%
2208 - Vacation	—	7,900	2,133	7,900	—%
2209 - Straight Time - OT	347	9,000	—	—	(100.0)%
Total Salaries & Benefits	905,407	1,209,483	758,681	1,047,264	(13.4)%
Operating Costs					
2009 - Office Supplies	$ 3,140	$ 3,500	$ 2,415	$ 3,500	—%
2010 - Travel/Per Diem	186	2,500	63	2,500	—%
2011 - Vehicle - Gas & Oil	20,168	28,000	14,247	33,000	17.9%
2013 - Rental Of Equipment	4,249	5,000	374	5,000	—%
2016 - Education/Registration/Dues	102	1,500	177	1,500	—%
2025 - Utilities	172,467	237,930	196,136	267,930	12.6%
2032 - Building Maintenance-Event Center	2,099	20,000	99	—	(100.0)%
2046 - Janitors Supplies	60,690	95,000	28,108	95,000	—%
2079 - Contractual Service - Maintenance	84,285	144,200	71,199	236,526	64.0%
2082 - Safety Equipment	—	150,000	3,448	130,000	(13.3)%
2111 - Vehicle - Maintenance	12,834	18,000	7,838	32,000	77.8%
2130 - Computers And Peripherals	2,987	5,000	505	5,000	—%
2131 - Uniforms	3,777	4,000	1,419	8,000	100.0%
2152 - Contract Labor/Professional Service	1,921	60,000	32,465	60,000	—%
2700 - Maintenance	151,567	205,000	114,857	220,000	7.3%
2703 - Maintenance - Sheriff's Dept	23,893	25,000	8,836	—	(100.0)%
2708 - Maintenance - Other Buildings	108,701	160,000	36,990	160,000	—%
2802 - Staff Labor	45,438	140,000	12,172	126,000	(10.0)%
2998 - Roof Management	38,976	50,000	—	50,000	—%
Total Operating Costs	737,480	1,354,630	531,347	1,435,956	6.0%
Total Expenditures	$ 1,642,886	$ 2,564,113	$ 1,290,028	$ 2,483,220	(3.2)%

401-03 Facilities Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-03 Facilities Department							
Full-Time Positions							
Custodian	5.00	$ 128,586	$ 9,837	$ 19,449	$ 81,444	$ 3,665	$ 242,980
Custodian Supervisor	1.00	—	—	—	—	—	—
Administrative Coordinator	1.00	33,779	2,584	5,109	7,913	963	50,348
Director	1.00	109,915	8,408	16,625	17,539	3,133	155,620
Facilities Specialist	1.00	57,533	4,401	8,702	6,885	1,640	79,161
Maintenance Specialist	1.00	64,708	4,950	9,787	23,183	1,844	104,472
Maintenance Tech	3.00	106,101	8,117	16,048	22,711	3,024	156,000
Construction Specialist	1.00	72,134	5,518	10,910	23,183	2,056	113,802
Electrician	1.00	75,026	5,739	11,348	23,183	2,138	117,434
Full-Time Positions Total	15.00	647,781	49,555	97,977	206,041	18,462	1,019,816
Overtime		17,500	1,339	—	—	—	18,839
SEC 125 Flex Spending		105	—	—	—	—	105
Straight Time - OT		—	—	—	—	—	—
Vacation		7,900	604	—	—	—	8,504
Facilities Department Total	15.00	$ 673,286	$ 51,498	$ 97,977	$ 206,041	$ 18,462	$ 1,047,264

401-04 County Clerk's Recording & Filing

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	$ 65,815	$ 65,855	$ 50,871	$ 65,855	— %
2002 - Full-Time Positions	270,731	286,976	208,787	272,085	(5.2)%
2004 - Temporary Positions	—	6,700	—	6,700	— %
2005 - Overtime	4,143	15,000	2,618	7,500	(50.0)%
2063 - PERA	49,501	53,366	38,388	51,113	(4.2)%
2064 - FICA	24,810	29,294	19,499	27,199	(7.2)%
2065 - Health Insurance	88,749	93,552	69,316	111,625	19.3 %
2109 - SEC 125 Flex Spending	—	205	—	205	— %
2200 - Retiree Health Care	9,486	8,179	7,239	7,754	(5.2)%
2208 - Vacation	—	3,400	169	3,400	— %
2209 - Straight Time - OT	12	5,000	—	—	(100.0)%
Total Salaries & Benefits	513,247	567,526	396,887	553,436	(2.5)%
Operating Costs					
2008 - Printing & Publishing	$ 2,515	$ 2,800	$ 1,726	$ 2,800	— %
2009 - Office Supplies	24,000	24,000	11,710	20,000	(16.7)%
2010 - Travel/Per Diem	5,000	5,000	5,308	4,500	(10.0)%
2012 - Maintenance	35,763	44,000	9,560	41,000	(6.8)%
2016 - Education/Registration/Dues	1,325	3,000	2,920	2,500	(16.7)%
Total Operating Costs	68,603	78,800	31,224	70,800	(10.2)%
Total Expenditures	$ 581,850	$ 646,326	$ 428,111	$ 624,236	(3.4)%

401-04 County Clerk's Recording & Filing

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-04 Clerk's Recording & Filing							
Elected Official(s)							
County Clerk	1.00	$ 65,855	$ 5,038	$ 9,961	$ 17,539	$ —	$ 98,392
Elected Official(s) Total	1.00	65,855	5,038	9,961	17,539	—	98,392
Full-Time Positions							
Chief Deputy	1.00	68,370	5,230	10,341	—	1,949	85,889
Deputy Clerk	5.00	171,246	13,100	25,901	86,173	4,881	301,301
Records Secretary	1.00	32,469	2,484	4,911	7,913	925	48,702
Full-Time Positions Total	7.00	272,085	20,814	41,153	94,086	7,754	435,893
Overtime		7,500	574	—	—	—	8,074
SEC 125 Flex Spending		205	—	—	—	—	205
Straight Time - OT		—	—	—	—	—	—
Temporary Positions		6,700	513	—	—	—	7,213
Vacation		3,400	260	—	—	—	3,660
Clerk's Recording & Filing Total	8.00	$ 355,745	$ 27,199	$ 51,113	$ 111,625	$ 7,754	$ 553,436

401-05 County Clerk's Bureau of Election

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 138,506	$ 145,431	$ 114,445	$ 142,646	(1.9)%
2003 - Part Time Positions	—	7,150	—	7,150	— %
2004 - Temporary Positions	34,792	56,000	20,761	56,000	— %
2005 - Overtime	10,575	26,245	11,898	15,000	(42.8)%
2063 - PERA	21,161	21,997	16,833	21,575	(1.9)%
2064 - FICA	13,956	18,569	10,560	17,228	(7.2)%
2065 - Health Insurance	39,379	34,560	26,476	38,779	12.2 %
2109 - SEC 125 Flex Spending	—	155	—	155	— %
2200 - Retiree Health Care	4,054	4,145	3,174	4,065	(1.9)%
2208 - Vacation	—	4,400	—	4,400	— %
2209 - Straight Time - OT	14	3,500	—	—	(100.0)%
Total Salaries & Benefits	262,437	322,151	204,147	306,999	(4.7)%
Operating Costs					
2006 - Postage	1,987	2,000	90	2,000	— %
2007 - Communications	2,224	4,000	1,412	4,000	— %
2008 - Printing & Publishing	4,689	20,000	3,112	19,420	(2.9)%
2030 - Precinct Board Judge/Clerk	23,134	26,000	18,300	26,000	— %
2031 - Other Election Expense	8,022	33,700	4,138	17,500	(48.1)%
2118 - Printing & Publishing-Spanish	3,014	12,000	3,938	5,500	(54.2)%
2122 - Spare Parts Inventory	230	3,000	—	2,000	(33.3)%
Total Operating Costs	43,300	100,700	30,990	76,420	(24.1)%
Total Expenditures	$ 305,736	$ 422,851	$ 235,137	$ 383,419	(9.3)%

401-05 County Clerk's Bureau of Election

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-05 Clerk Bureau of Election							
Full-Time Positions							
BOE Administrator	1.00	$ 53,789	$ 4,115	$ 8,136	$ 14,355	$ 1,533	$ 81,927
Deputy Clerk	1.00	38,126	2,917	5,767	6,885	1,087	54,781
Records Technician	1.00	50,731	3,881	7,673	17,539	1,446	81,270
Full-Time Positions Total	3.00	142,646	10,912	21,575	38,779	4,065	217,979
Overtime		15,000	1,148	—	—	—	16,148
Part-Time Positions		7,150	547	—	—	—	7,697
SEC 125 Flex Spending		155	—	—	—	—	155
Straight Time - OT		—	—	—	—	—	—
Temporary Positions		56,000	4,284	—	—	—	60,284
Vacation		4,400	337	—	—	—	4,737
Clerk Bureau of Election Total	3.00	$ 225,351	$ 17,228	$ 21,575	$ 38,779	$ 4,065	$ 306,999

401-06 County Assessor

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	$ 70,747	$ 75,733	$ 58,316	$ 75,733	—%
2002 - Full-Time Positions	420,666	468,682	358,158	431,214	(8.0)%
2005 - Overtime	4,322	10,000	2,148	3,000	(70.0)%
2063 - PERA	73,405	82,343	61,367	76,676	(6.9)%
2064 - FICA	35,580	43,040	31,166	39,638	(7.9)%
2065 - Health Insurance	139,478	172,332	121,600	172,018	(0.2)%
2109 - SEC 125 Flex Spending	—	105	—	105	—%
2200 - Retiree Health Care	13,501	13,357	11,579	12,290	(8.0)%
2208 - Vacation	614	8,200	431	8,200	—%
Total Salaries & Benefits	758,313	873,792	644,765	818,874	(6.3)%
Operating Costs					
2008 - Printing & Publishing	—	4,000	—	6,500	62.5%
2009 - Office Supplies	261	5,000	—	7,500	50.0%
2010 - Travel/Per Diem	—	4,000	—	6,500	62.5%
Total Operating Costs	261	13,000	—	20,500	57.7%
Total Expenditures	$ 758,573	$ 886,792	$ 644,765	$ 839,374	(5.3)%

401-06 County Assessor

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-06 Assessor							
Elected Official(s)							
County Assessor	1.00	$ 75,733	$ 5,794	$ 11,455	$ 17,539	$ —	$ 110,520
Elected Official(s) Total	1.00	75,733	5,794	11,455	17,539	—	110,520
Full-Time Positions							
Chief Appraiser	0.70	53,421	4,087	8,080	5,539	1,522	72,649
Chief Deputy	0.70	50,524	3,865	7,642	5,539	1,440	69,010
Deputy Assessor	5.40	201,858	15,442	30,531	106,765	5,753	360,349
Field Appraiser	2.40	68,503	5,240	10,361	28,722	1,952	114,779
GIS Analyst	1.00	56,909	4,354	8,607	7,913	1,622	79,405
Full-Time Positions Total	10.20	431,214	32,988	65,221	154,479	12,290	696,192
Overtime		3,000	230	—	—	—	3,230
						—	—
SEC 125 Flex Spending		105	—	—	—	—	105
						—	—
Vacation		8,200	627	—	—	—	8,827
Assessor Total	11.20	$ 518,252	$ 39,638	$ 76,676	$ 172,018	$ 12,290	$ 818,874

401-07 County Treasurer

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	$ 65,850	$ 65,855	$ 50,651	$ 65,855	— %
2002 - Full-Time Positions	227,277	232,385	166,166	226,096	(2.7)%
2005 - Overtime	336	3,000	1,720	3,000	— %
2063 - PERA	42,857	45,109	32,102	44,158	(2.1)%
2064 - FICA	22,259	23,810	16,581	23,329	(2.0)%
2065 - Health Insurance	56,493	59,494	36,102	55,633	(6.5)%
2109 - SEC 125 Flex Spending	—	105	—	105	— %
2200 - Retiree Health Care	8,212	6,529	6,053	6,444	(1.3)%
2208 - Vacation	950	10,000	—	10,000	— %
Total Salaries & Benefits	424,235	446,286	309,376	434,619	(2.6)%
Operating Costs					
2008 - Printing & Publishing	11,061	13,500	7,504	15,000	11.1 %
2009 - Office Supplies	10,969	13,000	3,149	10,000	(23.1)%
2010 - Travel/Per Diem	2,544	4,500	1,083	4,500	— %
2012 - Maintenance	5,468	7,000	3,007	7,000	— %
2016 - Education/Registration/Dues	2,240	4,500	1,024	4,500	— %
2106 - Contractual Services - Courier	6,685	7,700	5,052	—	(100.0)%
2130 - Computers And Peripherals	9,499	9,500	5,195	6,000	(36.8)%
2802 - Staff Labor	—	7,500	—	—	(100.0)%
2875 - Bank Service Charges	—	7,500	—	—	(100.0)%
Total Operating Costs	48,465	74,700	26,013	47,000	(37.1)%
Total Expenditures	$ 472,700	$ 520,986	$ 335,389	$ 481,619	(7.6)%

401-07 County Treasurer

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-07 Treasurer							
Elected Official(s)							
County Treasurer	1.00	$ 65,855	$ 5,038	$ 9,961	$ —	$ —	$ 80,853
Elected Official(s) Total	1.00	65,855	5,038	9,961	—	—	80,853
Full-Time Positions							
Chief Deputy	1.00	68,370	5,230	10,341	17,539	1,949	103,428
Deputy Treasurer	2.00	85,675	6,554	12,958	22,268	2,442	129,897
Accounting Technician	2.00	72,051	5,512	10,898	15,826	2,053	106,340
Full-Time Positions Total	5.00	226,096	17,296	34,197	55,633	6,444	339,666
Overtime		3,000	230	—	—	—	3,230
SEC 125 Flex Spending		105	—	—	—	—	105
Vacation		10,000	765	—	—	—	10,765
Treasurer Total	6.00	$ 305,056	$ 23,329	$ 44,158	$ 55,633	$ 6,444	$ 434,619

401-08 County Sheriff

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	$ 73,763	$ 78,957	$ 60,687	$ 78,952	— %
2002 - Full-Time Positions	4,770,464	6,348,522	4,444,822	5,879,056	(7.4)%
2003 - Part Time Positions	—	35,000	—	35,000	— %
2005 - Overtime	1,037,072	575,000	681,277	350,000	(39.1)%
2063 - PERA	1,080,298	1,594,621	994,886	1,717,258	7.7 %
2064 - FICA	462,835	565,382	407,613	501,184	(11.4)%
2065 - Health Insurance	1,194,103	1,634,143	1,029,402	1,449,336	(11.3)%
2068 - Life Ins - Det Officer	1,191	1,600	1,030	1,600	— %
2109 - SEC 125 Flex Spending	—	163	—	163	— %
2200 - Retiree Health Care	162,779	232,159	148,275	215,319	(7.3)%
2208 - Vacation	8,516	44,300	9,126	44,300	— %
2209 - Straight Time - OT	11,649	110,000	—	—	(100.0)%
Total Salaries & Benefits	8,802,670	11,219,848	7,777,118	10,272,168	(8.4)%
Operating Costs					
2006 - Postage	4,331	5,000	2,818	3,000	(40.0)%
2007 - Communications	183,558	182,000	128,314	188,000	3.3 %
2008 - Printing & Publishing	8,040	10,000	8,362	7,500	(25.0)%
2009 - Office Supplies	14,361	15,000	10,530	12,500	(16.7)%
2010 - Travel/Per Diem	51,009	64,000	52,755	53,789	(16.0)%
2011 - Vehicle - Gas & Oil	403,552	450,000	316,491	390,000	(13.3)%
2012 - Maintenance	44,740	50,000	29,989	45,000	(10.0)%
2013 - Rental Of Equipment	5,164	10,000	7,006	7,500	(25.0)%
2016 - Education/Registration/Dues	31,349	30,000	15,187	25,000	(16.7)%
2036 - Operational Expense	56,972	65,000	53,132	65,000	— %
2037 - Trans. & Extradition Of Prisoners	15,059	25,000	15,284	25,000	— %
2079 - Contractual Service - Maintenance	48,748	50,541	41,851	52,057	3.0 %
2086 - Contractual Service - Physicals	2,618	15,000	8,524	5,000	(66.7)%
2104 - Contract - Other Services	16,236	17,000	4,788	113,659	568.6 %
2111 - Vehicle - Maintenance	91,744	135,000	125,707	135,000	— %
2131 - Uniforms	34,682	40,000	33,414	35,000	(12.5)%
2232 - Non-Capital Equipment	10,923.59	31,000	8,664.32	25,425	(18)%
2418 - Ammunition	30,589	30,000	16,672	20,000	(33.3)%
2419 - Confidential Funds	887	10,000	860	5,000	(50.0)%
2420 - Community Relations	9,331.24	10,000	7914.54	7,500	
2421 - Recruitment	1,583	2,500	1,198	2,500	— %
2439 - Special Weapons And Tactics-Swat	14,613	84,000	45,873	40,700	(51.5)%
2440 - Investigations	8,295	10,000	6,589	10,000	— %

401-08 County Sheriff

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2897 - Vehicle & Personal Prop Damages	7,644	35,000	27,965	35,000	— %
2901 - Body Armor	20,000	20,000	9,645	20,000	— %
Total Operating Costs	1,116,027	1,396,041	979,530	1,329,130	(4.8)%
Total Expenditures	$ 9,918,697	$ 12,615,889	$ 8,756,649	$ 11,601,298	(8.0)%

401-08 County Sheriff

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-08 Sheriff							
Elected Official(s)							
Sheriff	1.00	$ 78,952	$ 6,040	$ 22,146	$ 17,539	$ —	$ 124,677
Elected Official(s) Total	1.00	78,952	6,040	22,146	17,539	—	124,677
Full-Time Positions							
Administrative Assistant	1.00	61,797	4,727	17,334	23,183	2,202	109,243
Chief Deputy	2.00	210,962	16,139	59,175	46,366	7,517	340,158
Crime Specialist	1.00	33,093	2,532	9,283	17,539	1,179	63,625
Criminal Records Mgr.	1.00	52,541	4,019	14,738	17,539	1,872	90,709
Criminal Records Spec.	4.00	150,862	11,541	42,317	69,432	5,375	279,528
Records Clerk	2.00	64,293	4,918	18,034	21,240	2,291	110,776
Deputy	60.00	3,868,326	295,927	1,085,065	914,871	137,828	6,302,018
Corporal	1.00	100,946	7,722	28,315	7,913	3,597	148,494
Sergeant	5.00	433,796	33,185	121,680	77,345	15,456	681,463
Undersheriff	1.00	108,149	8,273	30,336	23,183	3,853	173,794
Captain	2.00	178,698	13,670	50,125	31,096	6,367	279,956
Training Coordinator	1.00	96,145	7,355	26,969	17,539	3,426	151,433
Technical Services Adm.	1.00	85,696	6,556	24,038	17,539	3,053	136,882
Courthouse Security	2.00	95,678	7,319	26,838	7,913	3,409	141,157
Deputy Commander	1.00	83,029	6,352	23,290	23,183	2,958	138,812
Investigator	1.00	79,539	6,085	22,311	23,183	2,834	133,951
Investigative Specialist	2.00	175,507	13,426	49,230	46,366	6,253	290,782
Full-Time Positions Total	88.00	5,879,056	449,748	1,649,075	1,385,430	209,471	9,572,780
Task Force		—	12,555	46,037	46,367	5,848	110,807
Part-Time Positions		35,000	2,678	—	—	—	37,678
Overtime		350,000	26,775	—	—	—	376,775
Life Ins-Law/Det Officer		—	—	—	1,600	—	1,600
SEC 125 Flex Spending		163	—	—	—	—	163
Straight Time - OT		—	—	—	—	—	—
Vacation		44,300	3,389	—	—	—	47,689
Sheriff Total	89.00	$ 6,387,471	$ 501,184	$ 1,717,258	$ 1,450,936	$ 215,319	$ 10,272,168

401-09 County Probate Judge

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2001 - Elected Official(s)	$ 24,715	$ 26,478	$ 20,310	$ 26,482	— %
2064 - FICA	1,827	2,026	1,503	2,026	— %
2065 - Health Insurance	15,524	17,029	12,703	17,539	3.0 %
2109 - SEC 125 Flex Spending	—	50	—	50	— %
Total Salaries & Benefits	42,066	45,583	34,516	46,097	1.1 %
Operating Costs					
2009 - Office Supplies	160	1,500	32	1,000	(33.3)%
2010 - Travel/Per Diem	2,584	1,700	976	1,700	— %
2016 - Education/Registration/Dues	395	400	—	400	— %
Total Operating Costs	3,139	3,600	1,008	3,100	(13.9)%
Total Expenditures	$ 45,205	$ 49,183	$ 35,524	$ 49,197	— %

401-09 County Probate Judge

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-09 Probate Judge							
Elected Official(s)							
Probate Judge	1.00	$ 26,482	$ 2,026	$ —	$ 17,539	$ —	$ 46,047
Elected Official(s) Total	1.00	26,482	2,026	—	17,539	—	46,047
SEC 125 Flex Spending		50	—	—	—	—	50
Probate Judge Total	1.00	$ 26,532	$ 2,026	$ —	$ 17,539	$ —	$ 46,097

401-24 Legal Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 190,350	$ 194,000	$ 149,182	$ 196,000	1.0%
2063 - PERA	28,317	29,343	22,553	29,645	1.0%
2064 - FICA	10,982	23,284	7,693	23,437	0.7%
2065 - Health Insurance	15,524	17,029	12,703	17,539	3.0%
2103 - Contract Severance	—	123,522	—	123,522	—%
2200 - Retiree Health Care	5,426	5,529	4,253	5,586	1.0%
2208 - Vacation	—	110,369	—	110,369	—%
Total Salaries & Benefits	250,599	503,076	196,384	506,098	0.6%
Operating Costs					
2008 - Printing & Publishing	722	2,300	1,632	1,000	(56.5)%
2009 - Office Supplies	2,603	5,500	1,830	5,000	(9.1)%
2010 - Travel/Per Diem	1,936	6,500	228	6,000	(7.7)%
2011 - Vehicle - Gas & Oil	1,074	2,600	1,385	2,100	(19.2)%
2016 - Education/Registration/Dues	951	6,000	758	5,570	(7.2)%
2102 - Contract - Legal	58,172	234,000	134,393	175,000	(25.2)%
2111 - Vehicle - Maintenance	153	5,200	2,168	5,200	—%
2130 - Computers And Peripherals	—	3,000	2,193	3,000	—%
2172 - Duty Fitness Exams	—	5,000	—	5,000	—%
2287 - Software License Agreement	—	—	—	—	—%
2422 - Law Library	18,306	20,200	14,889	20,200	—%
2750 - Safety Program	—	15,000	—	1,000	(93.3)%
2753 - Litigation	43,053	400,000	84,788	370,188	(7.5)%
Total Operating Costs	126,969	705,300	244,264	599,258	(15.0)%
Total Expenditures	$ 377,568	$ 1,208,376	$ 440,647	$ 1,105,356	(8.5)%

401-24 Legal Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-24 Legal							
Full-Time Positions							
County Attorney	1.00	$ 196,000	$ 14,994	$ 29,645	$ 17,539	$ 5,586	$ 263,764
		196,000	14,994	29,645	17,539	5,586	263,764
Contract Severance		123,522	—	—	—	—	123,522
Vacation		110,369	8,443	—	—	—	118,812
Legal Total	1.00	$ 429,891	$ 23,437	$ 29,645	$ 17,539	$ 5,586	$ 506,098

401-25 Human Resources Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 193,330	$ 357,404	$ 167,789	$ 213,749	(40.2)%
2005 - Overtime	1,821	3,700	1,332	700	(81.1)%
2063 - PERA	28,770	54,057	24,755	32,330	(40.2)%
2064 - FICA	14,730	27,786	12,686	16,566	(40.4)%
2065 - Health Insurance	48,156	67,530	45,995	63,905	(5.4)%
2109 - Section 125 Flex Spending	—	300	—	300	—%
2200 - Retiree Health Care	5,512	10,186	4,668	6,092	(40.2)%
2208 - Vacation	—	2,100	—	2,100	—%
2209 - Straight Time - OT	46	—	—	—	—%
Total Salaries & Benefits	292,364	523,063	257,225	335,742	(35.8)%
Operating Costs					
2009 - Office Supplies	4,075	5,000	2,315	5,000	—%
2010 - Travel/Per Diem	2,008	7,000	2,582	3,500	(50.0)%
2011 - Vehicle - Gas & Oil	2,026	3,500	1,352	3,500	—%
2016 - Education/Registration/Dues	4,408	58,500	18,791	43,000	(26.5)%
2028 - Recruitment Advertising	25,474	42,000	13,214	34,000	(19.0)%
2086 - Contractual Service - Physicals	34,466	40,000	22,390	35,000	(12.5)%
2111 - Vehicle - Maintenance	1,420	3,000	996	3,000	—%
2127 - Employee Wellness Program	—	25,000	7,919	10,000	(60.0)%
2130 - Computers And Peripherals	1,922	2,000	1,478	5,000	150.0%
2152 - Contract Labor/Professional Services	17,565	31,000	4,799	31,000	—%
2165 - Software	32,295	38,000	28,384	35,000	(8)%
2423 - Tuition Reimbursement	—	2,500	—	—	(100.0)%
2904 - Employee Wellness	17,904	22,000	16,775	32,000	45.5%
Total Operating Costs	143,562	279,500	120,995	240,000	(14.1)%
Total Expenditures	$ 435,927	$ 802,563	$ 378,221	$ 575,742	(28.3)%

401-25 Human Resources Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-25 Human Resources							
Full-Time Positions							
Director	1.00	$ 122,978	$ 9,408	$ 18,600	$ 23,183	$ 3,505	$ 177,674
Benefits Administrator	1.00	55,973	4,282	8,466	23,183	1,595	93,499
Administrative Coordinator	1.00	34,798	2,662	5,263	17,539	992	61,254
Full-Time Positions Total	3.00	213,749	16,352	32,330	63,905	6,092	332,427
Overtime		700	54	—	—	—	754
Incentive Pay		—	—	—	—	—	—
Sec 125 Flex Spending		300	—	—	—	—	300
Straight Time - OT		—	—	—	—	—	—
Vacation		2,100	161	—	—	—	2,261
Human Resources Total	3.00	$ 216,849	$ 16,566	$ 32,330	$ 63,905	$ 6,092	$ 335,742

401-26 Environmental Services

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ —	$ —	$ —	$ 369,524	—%
2005 - Overtime	—	—	—	12,500	—%
2063 - PERA	—	—	—	53,289	—%
2064 - FICA	—	—	—	29,477	—%
2065 - Health Insurance	—	—	—	132,579	—%
2200 - Retiree Health Care	—	—	—	10,531	—%
2208 - Vacation	—	—	—	3,300	—%
2209 - Straight Time - OT	—	—	—	—	—%
Total Salaries & Benefits	—	—	—	611,200	—%
Operating Costs					
2007 - Communications	—	—	—	10,000	—%
2008 - Printing & Publishing	—	—	—	4,000	—%
2009 - Office Supplies	—	—	—	5,000	—%
2010 - Travel/Per Diem	—	—	109	4,000	—%
2011 - Vehicle - Gas & Oil	—	—	—	45,000	—%
2012 - Maintenance	—	—	—	90,000	—%
2013 - Rental of Equipment	—	—	—	8,000	—%
2016 - Education/Registration/Dues	—	—	—	3,000	—%
2025 - Utilities	—	—	—	6,500	—%
2088 - Animal Control	—	—	—	7,500	—%
2111 - Vehicle - Maintenance	—	—	—	15,000	—%
2113 - Supplies - Vector Control	—	—	—	6,000	—%
2130 - Computers And Peripherals	—	—	—	7,000	—%
2131 - Uniforms	—	—	—	7,500	—%
2137 - Disposal Fee	—	—	—	2,000	—%
2151 - Contract Hauling	—	—	—	360,000	—%
2152 - Contract Labor/Professional Services	—	—	—	528,000	—%
2153 - Disposal	—	—	—	200,000	—%
2160 - Environmental Clean-Up	—	—	—	15,000	—%
Total Operating Costs	—	—	109	1,323,500	—%
Total Expenditures	$ —	$ —	$ 109	$ 1,934,700	—%

401-26 Environmental Services

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-25 Human Resources							
Full-Time Positions							
Assistant Manager	0.10	$ 17,200	$ 1,316	$ —	$ 2,318	$ 490	$ 21,324
Director	0.20	21,105	1,615	3,192	3,508	601	30,021
Supervisor	0.50	24,388	1,866	3,689	11,592	695	42,229
Administrative Coordinator	0.50	20,935	1,602	3,166	11,592	597	37,891
Technician	8.50	285,896	21,871	43,242	103,570	8,148	462,726
Full-Time Positions Total	9.80	369,524	28,269	53,289	132,579	10,531	594,192
Overtime		12,500	956	—	—	—	13,456
Straight Time - OT		—	—	—	—	—	—
Vacation		3,300	252	—	—	—	3,552
Human Resources Total	9.80	$ 385,324	$ 29,477	$ 53,289	$ 132,579	$ 10,531	$ 611,200

401-56 DWI Program

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 36,128	$ 56,081	$ 43,368	$ 58,490	4.3%
2005 - Overtime	—	—	—	—	—%
2063 - PERA	5,554	8,482	6,395	8,847	4.3%
2064 - FICA	2,781	4,290	3,217	4,474	4.3%
2065 - Health Insurance	11,960	19,563	14,594	23,183	18.5%
2200 - Retiree Health Care	1,024	1,598	1,206	1,667	4.3%
Total Salaries & Benefits	57,447	90,014	68,780	96,661	7.4%
Operating Costs					
2010 - Travel & Per Diem	—	9,000	2,634	—	(100.0)%
2604 - Supplies	—	40,000	21,630	—	(100.0)%
2605 - Operating Costs	—	60,124	21,870	—	(100.0)%
Total Operating Costs	$ —	$ 109,124	$ 46,134	$ —	(100.0)%
Total Expenditures	$ 57,447	$ 199,138	$ 114,914	$ 96,661	(51.5)%

401-56 DWI Program

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-56 DWI Program							
Full-Time Positions							
Clinical Manager	1.00	$ 58,490	$ 4,474	$ 8,847	$ 23,183	$ 1,667	$ 96,661
Full-Time Positions Total	1.00	58,490	4,474	8,847	23,183	1,667	96,661
DWI Program Total	1.00	$ 58,490	$ 4,474	$ 8,847	$ 23,183	$ 1,667	$ 96,661

401-75 Finance Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 499,200	$ 566,257	$ 354,308	430,908	(23.9)%
2005 - Overtime	10,720	7,000	6,723	5,000	(28.6)%
2063 - PERA	74,011	87,461	51,897	65,175	(25.5)%
2064 - FICA	37,717	44,626	26,696	33,775	(24.3)%
2065 - Health Insurance	150,135	183,056	89,450	106,970	(41.6)%
2109 - SEC 125 Flex Spending	—	300	—	300	—%
2200 - Retiree Health Care	14,180	16,480	9,788	12,281	(25.5)%
2208 - Vacation	148	5,600	2,180	5,600	—%
2209 - Straight Time - OT	87	500	—	—	(100.0)%
Total Salaries & Benefits	786,199	911,281	541,041	660,009	(27.6)%
Operating Costs					
2006 - Postage	60,774	75,000	71,539	75,000	—%
2008 - Printing & Publishing	2,341	3,000	1,632	2,500	(16.7)%
2009 - Office Supplies	13,255	14,000	7,334	14,000	—%
2010 - Travel/Per Diem	8,993	17,000	4,619	12,000	(29.4)%
2011 - Vehicle - Gas & Oil	2,128	3,500	1,655	3,000	(14.3)%
2012 - Maintenance	4,739	15,000	3,056	15,000	—%
2016 - Education/Registration/Dues	10,170	18,000	6,551	10,000	(44.4)%
2111 - Vehicle - Maintenance	2,174	6,500	3,649	2,000	(69.2)%
2130 - Computers And Peripherals	4,873	6,000	1,721	6,000	—%
2152 - Contract Labor/Professional Services	8,500	20,000	—	17,500	(12.5)%
2165 - Software	72,078	85,325	52,018	72,325	(15.2)%
2802 - Staff Labor	—	5,000	—	—	(100.0)%
Total Operating Costs	190,024	268,325	153,775	229,325	(14.5)%
Total Expenditures	$ 976,224	$ 1,179,606	$ 694,816	$ 889,334	(24.6)%

401-75 Finance Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-75 Finance							
Full-Time Positions							
Administrative Coordinator	1.00	$ 36,941	$ 2,826	$ 5,587	$ 14,355	$ 1,053	$ 60,762
Assistant Finance Director	1.00	—	—	—	—	—	—
Director	1.00	139,396	10,664	21,084	23,183	3,973	198,299
Senior Staff Accountant	1.00	52,000	3,978	7,865	14,355	1,482	79,680
Staff Accountant	1.00	—	—	—	—	—	—
Buyer	1.00	42,744	3,270	6,465	14,355	1,218	68,052
Chief Procurement Officer	1.00	64,938	4,968	9,822	17,539	1,851	99,117
A/P Coordinator	1.00	32,469	2,484	4,911	—	925	40,789
Payroll Administrator	1.00	62,421	4,775	9,441	23,183	1,779	101,599
Full-Time Positions Total	9.00	430,908	32,964	65,175	106,970	12,281	648,298
Overtime		5,000	383	—	—	—	5,383
SEC 125 Flex Spending		300	—	—	—	—	300
Straight Time - OT		—	—	—	—	—	—
Vacation		5,600	428	—	—	—	6,028
Finance Total	9.00	$ 441,808	$ 33,775	$ 65,175	$ 106,970	$ 12,281	$ 660,009

401-76 Planning Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
Salaries & Benefits					
2002 - Full-Time Positions	$ 54,061	$ 104,050	$ 43,943	$ 55,723	(46.4)%
2063 - PERA	8,048	15,738	6,478	8,428	(46.4)%
2064 - FICA	4,066	8,036	3,305	4,339	(46.0)%
2065 - Health Insurance	15,524	28,284	12,703	17,539	(38.0)%
2200 - Retiree Health Care	1,542	3,302	1,222	1,588	(51.9)%
2208 - Vacation	—	1,000	—	1,000	— %
Total Salaries & Benefits	83,240	160,411	67,650	88,618	(44.8)%
Operating Costs					
2007 - Communications	697	1,500	526	1,500	— %
2008 - Printing & Publishing	644	3,000	1,010	3,000	— %
2009 - Office Supplies	595	2,000	276	2,000	— %
2010 - Travel/Per Diem	—	2,500	—	2,000	(20.0)%
2011 - Vehicle - Gas & Oil	—	2,500	—	500	(80.0)%
2016 - Education/Registration/Dues	—	1,500	—	1,500	— %
2077 - Tools & Supplies	—	500	—	500	— %
2111 - Vehicle - Maintenance	—	1,500	—	500	(66.7)%
2130 - Computers And Peripherals	—	2,000	1,000	2,000	— %
2152 - Contract Labor/Professional Services	—	25,000	—	20,000	(20)%
2165 - Software	1,010	3,000	—	2,500	(16.7)%
Total Operating Costs	2,946	45,000	2,812	36,000	(20.0)%
Total Expenditures	$ 86,185	$ 205,411	$ 70,462	$ 124,618	(39.3)%

401-76 Planning Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-76 Planning							
Full-Time Positions							
Planner	1.00	$ 55,723	$ 4,263	$ 8,428	$ 17,539	$ 1,588	$ 87,541
Staff Engineer	0.50	$ —	$ —	$ —	$ —	$ —	$ —
Full-Time Positions Total	1.50	55,723	4,263	8,428	17,539	1,588	87,541
Overtime		—	—	—	—	—	—
Straight Time - OT		—	—	—	—	—	—
Vacation		1,000	77	—	—	—	1,077
Planning Total	1.50	$ 56,723	$ 4,339	$ 8,428	$ 17,539	$ 1,588	$ 88,618

401-77 Emergency Management

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 106,958	$ 159,076	$ 101,243	$ 144,021	(9.5)%
2004 - Temporary Positions	1,265	15,600	—	15,600	— %
2005 - Overtime	—	500	—	—	(100.0)%
2063 - PERA	15,916	24,060	14,233	21,783	(9.5)%
2064 - FICA	8,961	13,554	7,902	12,364	(8.8)%
2065 - Health Insurance	30,303	45,269	18,889	31,354	(30.7)%
2200 - Retiree Health Care	1,714	4,534	1,642	4,105	(9.5)%
2208 - Vacation	7,198	2,000	—	2,000	— %
Total Salaries & Benefits	172,315	264,593	143,909	231,226	(12.6)%
Operating Costs					
2007 - Communications	1,070	2,000	526	2,000	— %
2008 - Printing & Publishing	2,320	5,000	3,001	5,000	— %
2009 - Office Supplies	2,297	2,000	1,201	2,000	— %
2010 - Travel/Per Diem	4,500	4,500	1,713	4,500	— %
2011 - Vehicle - Gas & Oil	8,919	13,500	10,533	13,500	— %
2016 - Education/Registration/Dues	2,000	2,000	545	2,000	— %
2111 - Vehicle - Maintenance	1,297	3,000	2,980	3,000	— %
2130 - Computers And Peripherals	20,273	27,000	—	27,000	— %
2152 - Contract Labor/Professional Services	—	30,000	—	30,000	— %
2446 - Fire Chiefs Expense	90,095	170,957	5,775	133,500	(21.9)%
2448 - Firetruck Repair	—	37,000	—	37,000	— %
2891 - Wildland Fire Reimbursement	1,507	60,000	—	60,000	— %
Total Operating Costs	134,278	356,957	26,272	319,500	(10.5)%
Total Expenditures	$ 306,593	$ 621,550	$ 170,181	$ 550,726	(11.4)%

401-77 Emergency Management

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-77 Emergency Management							
Full-Time Positions							
Administrative Coordinator	0.50	$ 20,935	$ 1,602	$ 3,166	$ 11,592	$ 597	$ 37,891
Director	0.45	47,486	3,633	7,182	7,893	1,353	67,546
Technician	0.50	15,600	1,193	2,360	3,957	445	23,554
Public Safety Administrator	1.00	60,000	4,590	9,075	7,913	1,710	83,288
Full-Time Positions Total	2.45	144,021	11,018	21,783	31,354	4,105	212,280
Overtime		—	—	—	—	—	—
Temporary Positions		15,600	1,193	—	—	—	16,793
Vacation		2,000	153	—	—	—	2,153
Emergency Management Total	2.45	$ 161,621	$ 12,364	$ 21,783	$ 31,354	$ 4,105	$ 231,226

401-81 Misdemeanor Compliance

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	$ 84,040	$ 93,198	$ 72,109	$ 91,423	(1.9)%
2005 - Overtime	—	—	—	—	— %
2063 - PERA	12,659	14,096	10,628	13,828	(1.9)%
2064 - FICA	6,581	7,130	5,488	6,994	(1.9)%
2065 - Health Insurance	8,241	7,682	9,117	17,539	128.3 %
2200 - Retiree Health Care	2,346	2,656	2,004	2,606	(1.9)%
Total Salaries & Benefits	113,867	124,762	99,347	132,389	6.1 %
Operating Costs					
2010 - Travel & Per Diem	—	5,000	685	—	(100.0)%
2232 - Non-Capital Equipment	18,000	18,000	—	—	(100.0)%
2604 - Supplies	—	26,641	18,368	—	(100.0)%
2605 - Operating Costs	—	26,640	2,647	—	(100.0)%
Total Operating Costs	18,000	76,281	21,701	—	(100)%
Total Expenditures	$ 131,867	$ 201,043	$ 121,047	$ 132,389	(34.1)%

401-81 Misdemeanor Compliance

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
401-81 Misdemeanor Compliance							
Full-Time Positions							
Director	1.00	$ 91,423	$ 6,994	$ 13,828	$ 17,539	$ 2,606	$ 132,389
Full-Time Positions Total	1.00	91,423	6,994	13,828	17,539	2,606	132,389
Overtime		—	—	—	—	—	—
Misdemeanor Compliance Total	1.00	$ 91,423	$ 6,994	$ 13,828	$ 17,539	$ 2,606	$ 132,389

Lea County Assessor's Valuation Fund

Sharla Kennedy - Lea County Assessor

499-46 County Assessor's Valuation Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1209 - 1% Administrative Fee	$ 502,052	$ 409,516	$ 397,602	$ 417,706	2.0 %
Miscellaneous Total	502,052	409,516	397,602	417,706	2.0 %
Total Revenue	502,052	409,516	397,602	417,706	2.0 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	107,298	119,520	55,773	104,382	(12.7)%
2003 - Part Time Positions	14,813	35,594	11,592	35,594	— %
2063 - PERA	14,808	14,674	8,527	12,385	(15.6)%
2064 - FICA	10,631	12,172	5,152	11,014	(9.5)%
2065 - Health Insurance	27,989	29,492	16,761	19,338	(34.4)%
2200 - Retiree Health Care	3,401	2,765	1,603	2,334	(15.6)%
2208 - Vacation	—	4,000	—	4,000	— %
Total Salaries & Benefits	178,941	218,218	99,407	189,047	(13.4)%
Operating Costs					
2008 - Printing & Publishing	12,937	20,000	1,067	16,000	(20.0)%
2009 - Office Supplies	14,634	20,000	5,904	15,000	(25.0)%
2010 - Travel/Per Diem	11,122	20,000	9,651	16,000	(20.0)%
2011 - Vehicle - Gas & Oil	4,679	10,000	2,745	10,000	— %
2012 - Maintenance	53,793	74,000	17,712	74,000	— %
2016 - Education/Registration/Dues	10,960	37,500	4,949	37,500	— %
2111 - Vehicle - Maintenance	312	5,000	332	5,000	— %
2130 - Computers And Peripherals	7,355	10,000	8,925	10,000	— %
2152 - Professional Services	245,788	253,485	219,028	253,485	— %
2158 - NMAC Conference	7,489	10,000	4,174	10,000	— %
2165 - Software	6,191	50,000	—	50,000	— %
Total Operating Costs	375,259	509,985	274,487	496,985	(2.5)%
Total Expenditures	554,200	728,203	373,895	686,032	(5.8)%
Net Change from Operations	(52,148)	(318,687)	23,707	(268,325)	(15.8)%
Capital Outlays (See Detail)	—	85,000	50,789	30,000	(64.7)%
Net Change in Fund Balance	(52,148)	(403,687)	(27,082)	(298,325)	(26.1)%
Cash Fund Balance Beginning of Year	1,160,789	1,108,641	1,108,641	1,186,215	7.0 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 1,108,641	$ 704,954	$ 1,081,559	$ 887,890	26.0 %

499-46 County Assessor's Valuation Fund

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
499-46 Assessor's Valuation							
Full-Time Positions							
Chief Appraiser	0.30	$ 22,895	$ 1,751	$ 3,463	$ 2,374	$ 652	$ 31,135
Chief Deputy Assessor	0.30	21,653	1,656	3,275	2,374	617	29,576
Deputy Assessor	0.60	23,843	1,824	3,606	12,217	680	42,169
Field Appraiser	0.60	13,491	1,032	2,040	2,374	384	19,322
Incentive Pay		22,500	1,721	—	—	—	24,221
Full-Time Positions Total	1.80	104,382	7,985	12,385	19,338	2,334	146,424
Part-Time Positions Total		35,594	2,723	—	—	—	38,317
Vacation		4,000	306	—	—	—	4,306
Assessor's Valuation Total	1.80	$ 143,976	$ 11,014	$ 12,385	$ 19,338	$ 2,334	$ 189,047

499-46 County Assessor's Valuation Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4324 - Copier	$ —	$ 30,000	$ —	$ 30,000	—%
4382 - Vehicle	$ —	$ 55,000	$ 50,789	$ —	(100.0)%
Total Capital Outlays	$ —	$ 85,000	$ 50,789	$ 30,000	(64.7)%

County Clerk's Recording & Filing Fee Fund

Keith Manes - Lea County Clerk

405-54 County Clerk's Recording & Filing Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1211 - Clerk Filing/Recording	$ 127,617	$ 100,000	$ 86,492	$ 100,000	— %
Charges for Services Total	127,617	100,000	86,492	100,000	— %
Total Revenue	127,617	100,000	86,492	100,000	— %
Expenditures					
Operating Costs					
2009 - Office Supplies	2,204	15,000	797	13,000	(13.3)%
2010 - Travel/Per Diem	2,930	6,500	—	6,500	— %
2011 - Vehicle - Gas & Oil	2,378	3,100	1,316	3,100	— %
2016 - Education/Registration/Dues	684	3,500	55	3,500	— %
2111 - Vehicle - Maintenance	544	3,000	159	3,000	— %
2130 - Computers And Peripherals	19,267	44,500	17,920	34,500	(22.5)%
2152 - Contract Labor/Professional Services	114,189	200,000	—	84,768	(57.6)%
Total Operating Costs	142,195	275,600	20,247	148,368	(46.2)%
Total Expenditures	142,195	275,600	20,247	148,368	(85.8)%
Net Change from Operations	(14,578)	(175,600)	66,245	(48,368)	(554.4)%
Capital Outlays (See Detail)	34,916	35,000	—	—	(100.0)%
Net Change in Fund Balance	(49,494)	(210,600)	66,245	(48,368)	(233.8)%
Cash Fund Balance Beginning of Year	299,054	249,560	249,560	339,920	36.2 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 249,560	$ 38,960	$ 315,805	$ 291,552	648.3 %

405-54 County Clerk's Recording & Filing Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4324 - Copier	$ 34,916	$ 35,000	$ —	$ —	(100.0)%
Total Capital Outlays	$ 34,916	$ 35,000	$ —	$ —	(100.0)%

Indigent Gross Receipts Tax

406-13 Indigent GRT

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Gross Receipts Taxes					
1410 - Gross Receipts Tax	$ 8,838,562	$ 6,800,000	$ 7,087,689	$ 2,500,072	(63.2)%
Gross Receipts Taxes Total	8,838,562	6,800,000	7,087,689	2,500,072	(63.2)%
Miscellaneous					
1260 - Refunds	435	—	—	—	— %
1420 - Recoveries	545	500	395	500	— %
Miscellaneous	980	500	395	500	
Total Revenue	8,839,542	6,800,500	7,088,084	2,500,572	(63.2)%
Operating Costs					
2017 - Indigent Burial	7,429	10,000	1,200	10,000	— %
2058 - Diabetes Program	1,200	5,000	640	5,000	— %
2097 - Medicaid	3,220,844	4,600,000	3,300,356	5,000,000	8.7 %
2110 - Mental Health - Contract Service	297,000	230,500	166,485	218,000	(5.4)%
2207 - State Administrative Fee	287,218	237,500	209,178	95,000	(60.0)%
2890 - 1/12th GRT State Redirect	4,294,458	6,000,000	4,400,474	6,600,000	10.0 %
Total Operating Costs	8,108,149	11,083,000	8,078,333	11,928,000	7.6 %
Total Expenditures	8,108,149	11,083,000	8,078,333	11,928,000	7.6 %
Net Change from Operations	731,393	(4,282,500)	(990,249)	(9,427,428)	120.1 %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	731,393	(4,282,500)	(990,249)	(9,427,428)	120.1 %
Cash Fund Balance Beginning of Year	851,051	1,582,444	1,582,444	5,240	(99.7)%
Cash Transfer from the General Fund	—	2,902,161	—	9,450,000	225.6 %
Cash Fund Balance End of Year	$ 1,582,444	$ 202,105	$ 592,195	$ 27,812	(86.2)%

Lea County Public Works Department

Lea County Road Department

402-10 Lea County Road Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1665 - 20 SB ST	$ 65,000	$ 65,000	$ —	$ 50,000	(23.1)%
1670 - 19 CO-OP ST	—	75,000	75,000	75,000	— %
1726 - 20 CO-OP ST	100,000	100,000	—	200,000	100.0 %
1737 - 19 SB ST	—	40,000	40,000	40,000	— %
1738 - 19 CAP ST	—	226,245	226,245	226,245	— %
1743 - 18 CAP ST	—	212,676	—	212,676	— %
1922 - 20 CAP ST	609,164	420,400	—	305,271	(27.4)%
Intergovernmental Total	774,164	1,139,321	341,245	1,109,192	49.5 %
Miscellaneous					
1260 - Refunds	629	—	10,169	—	— %
Miscellaneous	629	—	10,169	—	— %
Other Taxes					
1510 - Motor Vehicle-Road	778,026	665,000	588,494	665,000	— %
1520 - Gasoline Tax (Suspense)	370,235	360,904	302,731	360,904	— %
Other Taxes Total	1,148,261	1,025,904	891,224	1,025,904	— %
Total Revenue	1,923,054	2,165,225	1,242,639	2,135,096	(1.4)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	1,455,754	1,973,393	1,105,181	1,345,152	(31.8)%
2005 - Overtime	52,534	81,885	32,332	50,000	(38.9)%
2063 - PERA	215,214	298,476	162,769	203,454	(31.8)%
2064 - FICA	114,111	161,436	86,316	108,259	(32.9)%
2065 - Health Insurance	474,241	760,654	369,241	529,493	(30.4)%
2109 - SEC 125 Flex Spending	—	310	—	310	— %
2200 - Retiree Health Care	41,231	56,242	30,698	38,337	(31.8)%
2208 - Vacation	8,027	20,000	1,387	20,000	— %
2209 - Straight Time - OT	388	35,000	—	—	(100.0)%
Total Salaries & Benefits	2,361,500	3,387,396	1,787,925	2,295,005	(32.2)%
Operating Costs					
2006 - Postage	—	500	119	500	— %
2007 - Communications	19,264	20,000	13,611	20,000	— %
2008 - Printing & Publishing	798	2,000	141	2,000	— %
2009 - Office Supplies	7,550	8,750	3,650	8,750	— %
2010 - Travel/Per Diem	758	2,000	2,018	2,000	— %
2013 - Rental Of Equipment	2,341	7,500	4,833	7,500	— %
2016 - Education/Registration/Dues	4,751	10,000	1,864	6,000	(40.0)%
2023 - Maintenance - Building	12,329	15,000	2,154	10,000	(33.3)%
2025 - Utilities	34,591	52,500	34,458	52,500	— %
2040 - Contractual Services - Mowing	—	15,000	—	2,500	(83.3)%
2043 - Surveying, Engineering & Planning	13,411	215,000	203,309	—	(100.0)%
2046 - Janitors Supplies	7,363	12,000	4,833	9,000	(25.0)%

402-10 Lea County Road Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2051 - Maintenance - Roads	2,521,776	2,550,000	1,371,755	1,130,000	(55.7)%
2052 - Striping	42,217	225,000	67,958	175,000	(22.2)%
2075 - Maintenance - Equipment	267,169	325,000	272,872	325,000	— %
2076 - Equipment Operating	505,991	550,000	433,052	600,000	9.1 %
2077 - Tools & Supplies	2,776	15,000	1,944	10,000	(33.3)%
2079 - Contractual Service - Maintenance	5,697	5,910	4,891	5,910	— %
2082 - Safety Equipment	2,862	18,750	1,446	8,750	(53.3)%
2086 - Contractual Service - Physicals	—	4,000	—	4,000	— %
2130 - Computers And Peripherals	1,325	4,000	1,362	4,000	— %
2131 - Uniforms	12,159	18,000	11,818	12,000	(33.3)%
2133 - Fencing	26,057	50,000	—	10,000	(80.0)%
2169 - Lab Testing	—	10,000	—	5,000	(50.0)%
2201 - Signs - Construction & Road	15,000	15,000	10,416	15,000	— %
2802 - Staff Labor	211,751	225,000	122,469	250,000	11.1 %
Total Operating Costs	3,717,937	4,375,910	2,570,972	2,675,410	(38.9)%
Total Expenditures	6,079,437	7,763,306	4,358,896	4,970,415	(28.3)%
Net Change from Operations	(4,156,383)	(5,598,081)	(3,116,258)	(2,835,319)	(25.0)%
Capital Outlays (See Detail)	5,527,825	8,236,529	2,998,097	9,259,249	(45.8)%
Net Change in Fund Balance	(9,684,209)	(13,834,610)	(6,114,355)	(12,094,568)	(36.9)%
Cash Fund Balance Beginning of Year	1,000,000	1,132,889	1,132,889	1,369,810	20.9 %
Cash Transfer from the General Fund	9,817,098	14,311,313	7,500,000	11,935,707	(16.6)%
Cash Fund Balance End of Year	$ 1,132,889	$ 1,609,593	$ 2,518,535	$ 1,210,949	(24.8)%

402-10 Lea County Road Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
402-10 Road							
Full-Time Positions							
Administrative Coordinator	2.00	$ 75,629	$ 5,786	$ 11,439	$ 37,538	$ 2,155	$ 132,547
Leadman	1.00	—	—	—	—	—	—
Crew Supervisor	4.00	53,269	4,075	8,057	23,183	1,518	90,102
Equipment Operator	5.00	105,352	8,059	15,934	25,452	3,003	157,800
Mechanic	2.00	53,248	4,073	8,054	17,539	1,518	84,432
Operator III	27.00	967,930	74,047	146,399	402,598	27,586	1,618,561
Superintendent	1.00	89,724	6,864	13,571	23,183	2,557	135,899
Staff Engineer	0.50	—	—	—	—	—	—
Welder	1.00	—	—	—	—	—	—
Full-Time Positions Total	43.50	1,345,152	102,904	203,454	529,493	38,337	2,219,340
Overtime		50,000	3,825	—	—	—	53,825
Straight Time - OT		—	—	—	—	—	—
SEC 125 Flex Spending		310	—	—	—	—	310
Vacation		20,000	1,530	—	—	—	21,530
Road Total	43.50	$ 1,415,462	$ 108,259	$ 203,454	$ 529,493	$ 38,337	$ 2,295,005

402-10 Lea County Road Department

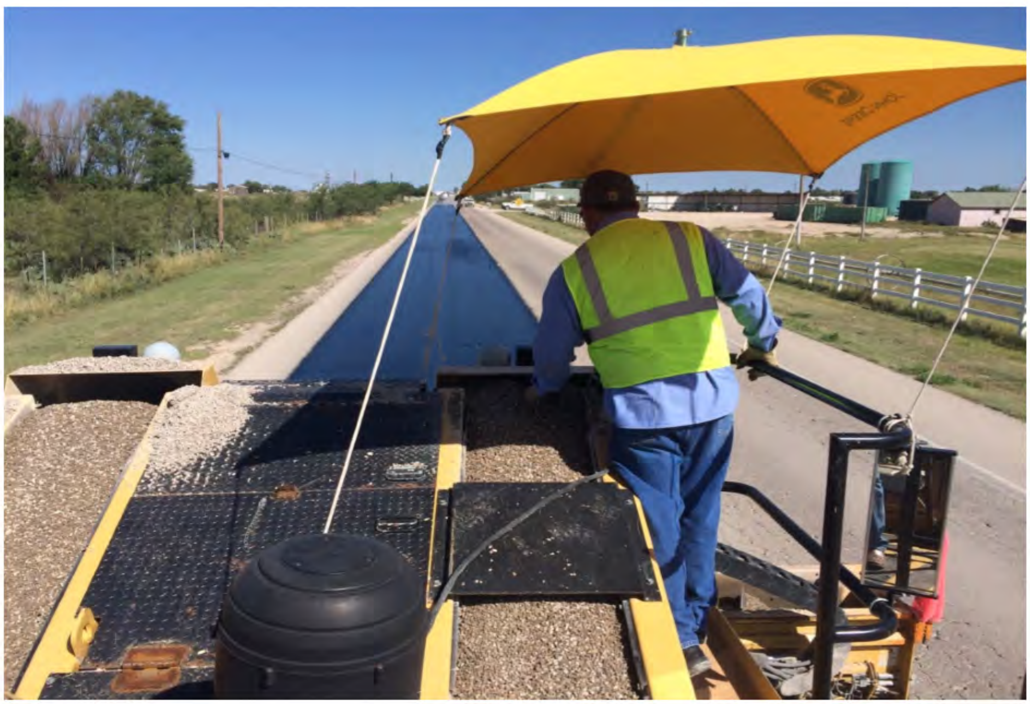
	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4220 - Mower	$ —	$ —	$ —	$ 180,000	— %
4251 - Road Construction New Chip Seal	$ 4,452,724	$ 5,500,000	$ 1,974,774	$ 5,675,000	3.2 %
4315 - Pickup (s)	116,000	116,000	113,061	116,000	— %
4412 - Dump Trucks	360,000	410,000	—	245,000	(40.2)%
4436 - Trailer	19,965	—	—	650,000	— %
4506 - Shoulder Attachment	11,508	145,000	—	—	(100.0)%
4558 - Broom (s)	—	60,000	59,500	—	(100.0)%
4596 - Distributor	—	225,000	223,169	285,000	— %
4599 - Chip Spreader	—	340,000	308,210	440,000	— %
4616 - Video Message System	—	20,000	—	20,000	— %
4624 - Road Facility Remodel	—	75,000	—	75,000	— %
4701 - 20 SB Co	—	21,667	21,667	—	(100)%
4702 - 20 SB State	60,364	65,000	4,636	—	(100)%
4703 - 20 COOP Co	—	33,334	33,334	66,667	100 %
4704 - 20 COOP State	—	100,000	100,000	200,000	100 %
4705 - 20 CAP Co	61,783	140,134	78,351	76,318	(46)%
4706 - 20 CAP State	420,400	420,400	—	305,271	(27)%
4750 - Tracked Skid Steer	—	110,000	81,395	245,000	122.7 %
4764 - 19 CAP County	—	75,415	—	75,415	— %
4765 - 19 CAP State	—	226,245	—	226,245	— %
4766 - 19 CO-OP County	—	25,000	—	25,000	— %
4767 - 19 CO-OP State	—	75,000	—	75,000	— %
4768 - 19 SB County	—	13,334	—	13,334	— %
4769 - 19 SB State	—	40,000	—	40,000	— %
4779 - Rubber Tire Roller	25,083	—	—	225,000	— %
Total Capital Outlays	$ 5,527,825	$ 8,236,529	$ 2,998,097	$ 9,259,249	12.4 %

Lea County Farm and Range Fund

403-11 Farm & Range

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1640 - Taylor Grazing	$ —	$ 20,000	$ 30,494	$ 20,000	— %
Miscellaneous Total	—	20,000	30,494	20,000	— %
Total Revenue	—	20,000	30,494	20,000	— %
Expenditures					
Operating Costs					
2091 - Soil & Water - Contract Service	65,000	65,000	32,500	—	(100.0)%
2092 - Wildlife - Contract Service	56,250	58,500	10,394	—	(100.0)%
Total Operating Costs	121,250	123,500	42,894	—	(100.0)%
Total Expenditures	121,250	123,500	42,894	—	(100.0)%
Net Change from Operations	(121,250)	(103,500)	(12,400)	20,000	(89.8)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(121,250)	(103,500)	(12,400)	20,000	(119.3)%
Cash Fund Balance Beginning of Year	22,015	22,765	22,765	4,758	(79.1)%
Cash Transfer from the General Fund	122,000	112,153	20,000	225,000	100.6 %
Cash Fund Balance End of Year	$ 22,765	$ 31,418	$ 30,365	$ 249,758	33.4 %

Lea County Paving Districts Fund



416-19 Paving Districts

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Property Taxes					
1281 - Paving Districts	$ —	$ —	$ —	$ —	— %
Property Taxes Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2308 - Improvement District	—	100,000	—	—	(100.0)%
Total Operating Costs	—	100,000	—	—	(100.0)%
Total Expenditures	—	100,000	—	—	(100.0)%
Net Change from Operations	—	(100,000)	—	—	(100.0)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	(100,000)	—	—	(100.0)%
Cash Fund Balance Beginning of Year	2,538	2,538	2,538	2,538	— %
Cash Transfer from the General Fund	—	105,796	—	105,796	— %
Cash Fund Balance End of Year	$ 2,538	$ 8,334	$ 2,538	$ 108,334	1,199.9 %

Lea County Airports

Lea County Regional Airport

454-18 Lea Regional Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1260 - Refunds	$ 12,290	$ —	$ 930	$ —	— %
1270 - Insurance	—	8,800	—	8,800	— %
1460 - Airport Rentals	37,365	50,400	30,170	50,400	— %
1461 - Fuel Flowage Fees	24,862	20,000	20,563	20,000	— %
1462 - Concession Lease Car Rental	119,889	50,000	109,923	50,000	— %
Charges for Services Total	194,406	129,200	161,585	129,200	— %
Intergovernmental					
1508 - Federal FAA Grant (Concrete Apron)	—	1,481,625	—	468,750	(68)%
1604 - CARES Act Grant	—	—	—	608,000	— %
1612 - FAA Grant - Pave Parking Lot	—	200,000	9,493	200,000	— %
1618 - Wildlife Fence Design NMDOT	—	—	—	60,000	— %
1629 - Airfield Supplies	2,212	10,000	5,041	10,000	— %
1642 - Design RW 3-21 Extension	—	2,974,063	59,413	3,346,875	12.5 %
1652 - ASP Grant Airline Equipment	—	80,000	—	—	(100.0)%
1747 - NM DOT Aviation Grant	—	300,000	—	400,000	33.3 %
1841 - Terminal Reconstruction (Hobbs)	257,622	484,727	324,914	—	(100.0)%
1843 - Safety Area Improvement	—	2,364,148	—	703,125	(70.3)%
1846 - Property Part 139 Hobbs Airport	—	194,000	—	194,000	— %
1849 - RW 3/21 RSA Environment Assessment	21,868	155,000	61,713	155,000	— %
Intergovernmental Total	281,702	8,243,563	460,574	6,145,750	(25.4)%
Total Revenue	476,108	8,372,763	622,160	6,274,950	(25.1)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	83,779	87,968	62,762	71,001	(19.3)%
2003 - Part Time Positions	—	4,420	—	4,420	— %
2005 - Overtime	4,856	6,000	3,929	5,000	(16.7)%
2063 - PERA	12,602	13,305	9,210	10,739	(19.3)%
2064 - FICA	6,921	7,699	5,262	6,229	(19.1)%
2065 - Health Insurance	2,843	11,255	15,774	33,803	200.3 %
2200 - Retiree Health Care	2,388	2,507	1,783	2,024	(19.3)%
2208 - Vacation	469	1,000	630	1,000	— %
2209 - Straight Time - OT	13	1,250	—	—	(100.0)%
Total Salaries & Benefits	113,871	135,404	99,351	134,215	(0.9)%
Operating Costs					
2007 - Communications	7,000	8,000	5,045	8,000	— %
2008 - Printing & Publishing	1,016	1,600	631	1,600	— %
2009 - Office Supplies	1,750	2,750	2,696	2,750	— %
2010 - Travel/Per Diem	1,459	1,500	832	3,500	133.3 %
2011 - Vehicle - Gas & Oil	6,434	7,500	4,835	8,500	13.3 %
2012 - Maintenance	11	15,000	—	15,000	— %
2013 - Rental Of Equipment	389	2,500	579	2,500	— %

454-18 Lea Regional Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2016 - Education/Registration/Dues	1,500	1,500	1,101	3,500	133.3 %
2023 - Maintenance - Building	37,900	40,000	6,838	37,000	(7.5)%
2025 - Utilities	66,586	95,000	67,210	135,000	42.1 %
2079 - Contractual Service - Maintenance	11,591	20,000	9,951	20,000	— %
2111 - Vehicle - Maintenance	4,924	5,000	2,920	5,000	— %
2123 - Air Field Maintenance	32,006	37,500	1,330	45,000	20.0 %
2131 - Uniforms	892	1,000	1,000	2,000	100.0 %
2181 - Air Field Supplies	3,288	10,000	5,131	10,000	— %
2405 - Federal Grant - FAA Tower	96,128	250,000	73,944	110,000	(56.0)%
2450 - NMDOT Marketing Grant	—	—	—	400,000	— %
2701 - Maintenance - Airport	25,000	25,000	12,376	25,000	— %
2802 - Staff Labor	—	3,500	—	11,500	228.6 %
Total Operating Costs	297,876	527,350	196,418	845,850	60.4 %
Total Expenditures	411,748	662,754	295,769	980,065	(28)%
Net Change from Operations	64,360	7,710,009	326,391	5,294,885	407 %
Capital Outlays (See Detail)	1,582,385	15,103,446	4,456,198	10,653,000	182 %
Net Change in Fund Balance	(1,518,025)	(7,393,437)	(4,129,807)	(5,358,115)	172 %
Cash Fund Balance Beginning of Year	49,132	31,106	31,106	1,114,405	3,483 %
Cash Transfer from the General Fund	1,500,000	7,437,600	3,500,000	6,160,000	(17)%
Cash Fund Balance End of Year	$ 31,106	$ 75,270	$ (598,701)	$ 1,916,290	2,446 %

454-18 Lea Regional Airport

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
454-18 Lea Regional Airport							
Full-Time Positions							
Supervisor	0.50	22,735	1,739	3,439	11,592	648	40,152
Airport Tech	1.50	48,266	3,692	7,300	22,212	1,376	82,846
Full-Time Positions Total	2.00	71,001	5,432	10,739	33,803	2,024	122,998
Overtime		5,000	383	—	—	—	5,383
Part-Time Positions		4,420	338	—	—	—	4,758
Straight Time - OT		—	—	—	—	—	—
Vacation		1,000	77	—	—	—	1,077
Lea Regional Airport Total	2.00	$ 81,421	$ 6,229	$ 10,739	$ 33,803	$ 2,024	$ 134,215

454-18 Lea Regional Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4104 - Capital Improvements	$ —	$ —	$ —	$ 120,000	— %
4125 - Facility Improvements	$ —	$ 1,583,500	$ 456,478	$ 1,850,000	17 %
4209 - Terminal Reconstruction-Hobbs	1,549,680	5,173,946	2,668,749	2,100,000	(59.4)%
4287 - Safety Area Imp - Design & Environmental	23,326	160,000	76,004	10,000	(93.8)%
4288 - Safety Area Imp	1,812	2,431,000	1,016,836	1,300,000	(46.5)%
4294 - Property Part 139 Hobbs Airport	—	200,000	—	200,000	— %
4310 - Wildlife Fencing Design/Environmental	—	—	—	125,000	— %
4382 - Vehicle(s)	—	34,000	28,015	72,000	111.8 %
4461 - Storage Building	—	35,000	—	50,000	42.9 %
4590 - Airline LOC	—	—	—	—	— %
4592 - Firefighting Training Facility	—	—	—	40,000	— %
4707 - ARFF Building	580	11,000	—	11,000	— %
4708 - Parking Lot	—	585,000	79,382	400,000	(32)%
4713 - Mower - Rotary	—	—	—	65,000	— %
4714 - Security Improvements	6,988	15,000	—	15,000	— %
4743 - Hobbs RW 3/21 Extension	—	3,070,000	66,222	3,570,000	16.3 %
4745 - Hobbs STARS LITE Design	—	30,000	—	30,000	— %
4746 - Concrete Apron	—	1,500,000	64,511	500,000	(66.7)%
4755 - Hangar Improvements	—	115,000	—	115,000	— %
4760 - ASP Grant Airline Equipment	—	160,000	—	80,000	(50.0)%
Total Capital Outlays	$ 1,582,385	$ 15,103,446	$ 4,456,198	$ 10,653,000	(29.5)%

Lovington Zip Franklin Airport

455-18 Lovington Zip Franklin Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1460 - Airport Rentals	$ 9,456.2	$ 5,000	$ 5,174	$ 5,000	— %
Charges for Services Total	9,456.2	5,000	5,174	5,000	— %
Intergovernmental					
1471 - FAA Grant	176,026	—	—	—	— %
1604 - CARES Act Grant	—	—	—	20,000	— %
1508 - FAA Grant (PAPI Replacement)	—	158,333	—	158,333	— %
1845 - Property Part 139 Lovington Airport	—	47,500	—	47,500	— %
1629 - Airfield Supplies	1,263	10,000	3,598	10,000	— %
1985 - Electrical Vault & Generator	—	190,000	1,227	190,000	— %
Intergovernmental Total	177,289	405,833	4,825	425,833	4.9 %
Total Revenue	186,745	410,833	9,999	430,833	4.9 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	41,741	43,984	30,417	35,500	(19.3)%
2003 - Part Time Positions	—	2,210	—	2,210	— %
2005 - Overtime	1,025	3,000	487	2,000	(33.3)%
2063 - PERA	6,063	6,653	4,498	5,369	(19.3)%
2064 - FICA	3,352	3,888	2,394	3,114	(19.9)%
2065 - Health Insurance	1,797	5,628	6,674	16,902	200.3 %
2200 - Retiree Health Care	1,183	1,254	825	1,012	(19.3)%
2208 - Vacation	235	1,000	315	1,000	— %
2209 - Straight Time - OT	—	625	—	—	(100.0)%
Total Salaries & Benefits	55,396	68,240	45,610	67,108	(1.7)%
Operating Costs					
2007 - Communications	1,410	2,000	1,311	2,000	— %
2008 - Printing & Publishing	—	1,000	—	500	(50.0)%
2009 - Office Supplies	616	875	212	875	— %
2010 - Travel/Per Diem	—	750	—	—	(100.0)%
2011 - Vehicle - Gas & Oil	609	3,750	—	2,250	(40.0)%
2012 - Maintenance	3,616	7,500	—	5,500	(26.7)%
2013 - Rental Of Equipment	—	1,250	—	—	(100.0)%
2016 - Education/Registration/Dues	657	750	750	—	(100.0)%
2023 - Maintenance - Building	16	2,500	—	2,000	(20.0)%
2025 - Utilities	8,514	10,000	6,713	11,000	10.0 %
2079 - Contractual Services - Maintenance	—	2,765	—	1,765	(36.2)%
2111 - Vehicle - Maintenance	1,027	2,500	693	2,000	(20.0)%
2112 - Rental Of Land	9,000	9,000	9,000	9,000	— %
2123 - Air Field Maintenance	18,610	18,750	2,967	16,750	(10.7)%
2131 - Uniforms	276	500	387	500	— %
2181 - Air Field Supplies	1,404	10,000	3,998	10,000	— %
2701 - Maintenance - Airport	10,382	12,500	1,312	10,000	(20.0)%

455-18 Lovington Zip Franklin Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2802 - Staff Labor	—	1	—	—	(100)%
Total Operating Costs	56,136	86,391	27,343	74,140	(14)%
Total Expenditures	111,531	154,631	72,953	141,248	(9)%
Net Change from Operations	75,214	256,202	(62,954)	289,585	13 %
Capital Outlays (See Detail)	197,493	481,667	24,537	621,667	29 %
Net Change in Fund Balance	(122,280)	(225,465)	(87,491)	(332,082)	47 %
Cash Fund Balance Beginning of Year	88,541	152,261	152,261	43,122	(72)%
Cash Transfer from the General Fund	186,000	267,654	—	350,000	31 %
Cash Fund Balance End of Year	$ 152,261	$ 194,450	$ 64,770	$ 61,040	(69)%

455-18 Lovington Zip Franklin Airport

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
455-18 Lovington Zip Franklin Airport							
Full-Time Positions							
Supervisor	0.25	11,367	870	1,719	5,796	324	20,076
Airport Technician	0.75	24,133	1,846	3,650	11,106	688	41,423
Full-Time Positions Total	1.00	35,500	2,716	5,369	16,902	1,012	61,499
Overtime		2,000	153	—	—	—	2,153
Part-Time Positions		2,210	169	—	—	—	2,379
Straight Time - OT		—	—	—	—	—	—
Vacation		1,000	77	—	—	—	1,077
Lovington Zip Franklin Airport Total	1.00	$ 40,710	$ 3,114	$ 5,369	$ 16,902	$ 1,012	$ 67,108

455-18 Lovington Zip Franklin Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4104 - Capital Improvements	$ —	$ —	$ —	$ 40,000	—%
4292 - Property Part 139 Lovington Airport	$ —	$ 50,000	$ —	$ 50,000	—%
4440 - Equipment - Capital	—	—	—	100,000	—%
4495 - PAPI System Installation	—	166,667	—	166,667	—%
4714 - Security Improvements	12,604	15,000	—	15,000	—%
4736 - Improvements - Lovington Airport	—	50,000	—	50,000	—%
4746 - LOV Apron Rehabilitation	7,643	—	—	—	—%
4777 - FY18/19 phase 3 apron rehab	177,247	—	—	—	—%
4493 - Electrical Vault & Generator	—	200,000	24,537	200,000	—%
Total Capital Outlays	$ 197,493	$ 481,667	$ 24,537	$ 621,667	29.1%

Lea County Jal Airport

456-18 Jal Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1460 - Airport Rentals	$ 3,977	$ 2,500	$ 6,661	$ 2,500	— %
Charges for Services Total	3,977	2,500	6,661	2,500	— %
Intergovernmental					
1508 - FAA Grant (PAPI Replacement)	—	158,334	22,247	158,334	— %
1604 - Grant Revenue	16,148	—	897	20,000	— %
1629 - Airfield Supplies	178	10,000	3,598	10,000	— %
1628 - NMDOT Grant - Jal Maintenance	4,655	—	—	—	— %
1851 - Road Construction	18,707	57,000	—	—	(100.0)%
1985 - PAPI	23,340	190,000	14,005	190,000	— %
Intergovernmental Total	63,028	415,334	40,747	378,334	(8.9)%
Total Revenue	67,005	417,834	47,408	380,834	(8.9)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	41,740	43,984	30,387	35,500	(19.3)%
2003 - Part Time Positions	—	2,210	—	2,210	— %
2005 - Overtime	1,023	3,000	487	2,000	(33.3)%
2063 - PERA	5,872	6,653	4,261	5,369	(19.3)%
2064 - FICA	3,110	3,888	2,264	3,114	(19.9)%
2065 - Health Insurance	1,402	5,628	5,940	16,902	200.3 %
2200 - Retiree Health Care	1,131	1,254	780	1,012	(19.3)%
2208 - Vacation	235	1,000	315	1,000	— %
2209 - Straight Time - OT	—	625	—	—	(100.0)%
Total Salaries & Benefits	54,511	68,240	44,434	67,108	(1.7)%
Operating Costs					
2007 - Communications	740	2,000	309	1,500	(25.0)%
2008 - Printing & Publishing	—	625	—	625	— %
2009 - Office Supplies	13	875	371	875	— %
2010 - Travel/Per Diem	—	750	—	—	(100.0)%
2011 - Vehicle - Gas & Oil	482	3,750	—	2,250	(40.0)%
2012 - Maintenance	—	7,500	—	5,000	(33.3)%
2013 - Rental Of Equipment	—	1,250	—	750	(40.0)%
2016 - Education/Registration/Dues	482	750	195	750	— %
2023 - Maintenance - Building	16	2,500	—	2,500	— %
2025 - Utilities	3,991	6,000	2,012	5,000	(16.7)%
2079 - Contractual Services - Maintenance	—	2,765	—	1,515	(45.2)%
2111 - Vehicle - Maintenance	942	2,500	558	2,500	— %
2123 - Air Field Maintenance	12,220	18,750	974	16,750	(10.7)%
2131 - Uniforms	411	500	386	500	— %
2181 - Air Field Supplies	198	10,000	5,749	10,000	— %
2701 - Maintenance - Airport	10,620	12,500	2,051	12,500	— %
2802 - Staff Labor	—	1,750	—	1,500	(14.3)%

456-18 Jal Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Total Operating Costs	30,117	74,765	12,604	64,515	(13.7)%
Total Expenditures	84,628	143,005	57,038	131,623	(8.0)%
Net Change from Operations	(17,623)	274,829	(9,630)	249,211	(9.3)%
Capital Outlays (See Detail)	66,345	445,407	101,956	456,667	2.5 %
Net Change in Fund Balance	(83,969)	(170,578)	(111,586)	(207,456)	21.6 %
Cash Fund Balance Beginning of Year	119,013	35,044	35,044	42,455	21.1 %
Cash Transfer from the General Fund	—	193,658	64,918	225,000	16.2 %
Cash Fund Balance End of Year	$ 35,044	$ 58,124	$ (11,623)	$ 59,999	3.2 %

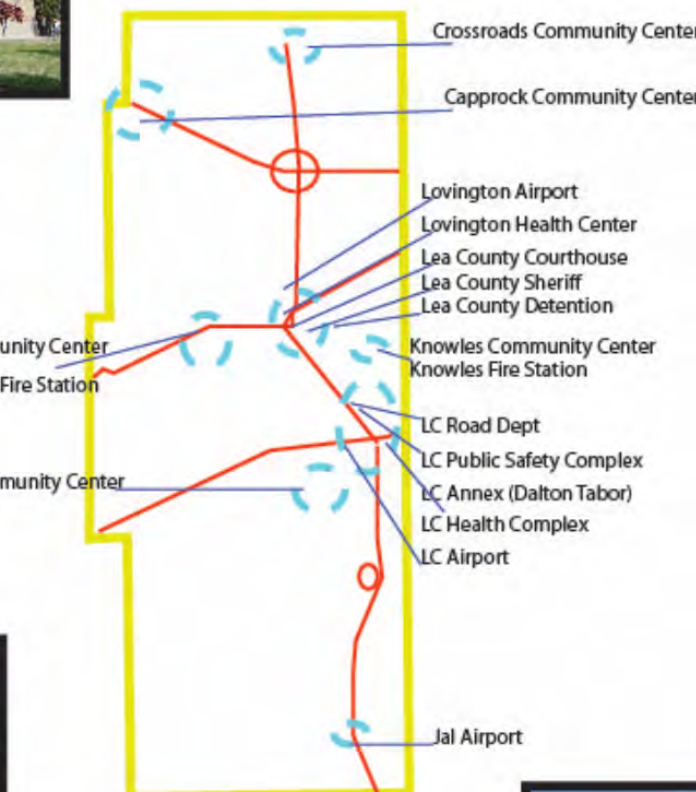
456-18 Jal Airport

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
456-18 Jal Airport							
Full-Time Positions							
Airport Tech	0.75	$ 24,133	$ 1,846	$ 3,650	$ 11,106	$ 688	$ 41,423
Supervisor	0.25	11,367	870	1,719	5,796	324	20,076
Full-Time Positions Total	1.00	35,500	2,716	5,369	16,902	1,012	61,499
Overtime		2,000	153	—	—	—	2,153
Part-Time Positions		2,210	169	—	—	—	2,379
Straight Time - OT		—	—	—	—	—	—
Vacation		1,000	77	—	—	—	1,077
Jal Airport Total	1.00	$ 40,710	$ 3,114	$ 5,369	$ 16,902	$ 1,012	$ 67,108

456-18 Jal Airport

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4104 - Capital Improvements	$ —	$ —	$ —	$ 40,000	— %
4373 - Jal Airport Improvements	17,942	60,000	5,981	60,000	— %
4493 - Electrical Vault & Generator	24,570	153,740	62,713	125,000	(18.7)%
4495 - PAPI System Installation	3,903	166,667	19,514	166,667	— %
4714 - Security Improvements	239	15,000	—	15,000	— %
4737 - Improvements - Jal Airport	19,692	50,000	13,748	50,000	— %
Total Capital Outlays	$ 66,345	$ 445,407	$ 101,956	$ 456,667	2.5 %

Lea County Facilities Department



Lea County Community Centers

404-12 Community Recreation

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Operating Costs					
2023 - Maintenance - Building	$ —	$ 64,300	$ —	$ 50,000	(22.2)%
2025 - Utilities	11,644	15,000	9,053	15,000	—%
2079 - Contractual Service - Maintenance	4,950	5,571	4,250	6,571	18.0%
Total Operating Costs	16,595	84,871	13,303	71,571	(15.7)%
Total Expenditures	16,595	84,871	13,303	71,571	(15.7)%
Net Change from Operations	(16,595)	(84,871)	(13,303)	(71,571)	(15.7)%
Capital Outlays (See Detail)	357,620	200,000	700	100,000	(50.0)%
Net Change in Fund Balance	(374,214)	(284,871)	(14,003)	(171,571)	(39.8)%
Cash Fund Balance Beginning of Year	12,122	37,908	37,908	19,655	(39.8)%
Cash Transfer from the General Fund	400,000	310,077	—	300,000	(3.2)%
Cash Fund Balance End of Year	$ 37,908	$ 63,114	$ 23,906	$ 148,084	(3.2)%

404-12 Community Recreation

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4104 - Improvements	$ 357,620	$ 200,000	$ 700	$ 100,000	(50)%
Total Capital Outlays	$ 357,620	$ 200,000	$ 700	$ 100,000	(50)%

Lea County Capital Projects Fund

430 - Lea County Capital Projects

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1458 - NM Leg Grant - Courthouse Renovation	100,000	1,000,000	—	—	(100.0)%
Intergovernmental Total	100,000	1,000,000	—	—	(100.0)%
Total Revenue	100,000	1,000,000	—	—	(100.0)%
Capital Outlay					
4106 - Donated Buildings	—	210,860	29,703	—	(100.0)%
4110 - Judicial Complex - Sheriff	228,919	100,000	85,838	100,000	— %
4125 - Facility Improvements	—	1,940,000	—	500,000	(74.2)%
4139 - General Services Building	—	625,000	42,051	500,000	(20.0)%
4333 - Judicial Complex	9,417,164	9,200,000	1,832,051	5,000,000	(45.7)%
4315 - Pickup(s) (Environmental)	—	—	—	180,000	— %
4324 - Copier (Sheriff)	—	—	—	16,000	— %
4328 - Remodel Courthouse	483,945	20,000,000	171,095	20,800,000	4.0 %
4331 - Server Upgrade (Info Technology)	63,761	60,000	28,589	80,000	33.3 %
4331 - Server Upgrade (Sheriff)	—	31,000	31,000	31,000	— %
4367 - Equipment (Facilities)	187,296	310,000	151,172	100,000	(67.7)%
4367 - Equipment (Environmental)	—	—	—	165,000	— %
4367 - Equipment (DWI Probation)	—	—	—	18,000	— %
4250 - Water Rights	—	1,000,000	—	300,000	(70.0)%
4776 - Accounting/Financial System	106,648	2,000,000	68,398	396,000	(80.2)%
4735 - Industrial Park	—	409,533	—	—	(100.0)%
4382 - Vehicle(s) (Commission)	—	200,000	199,953	—	(100.0)%
4382 - Vehicle(s) (Sheriff)	1,037,303	1,000,000	935,812	783,410	(21.7)%
4382 - Vehicle(s) (Facilities)	34,000	—	—	45,500	— %
4382 - Vehicle(s) (InfoTechnology)	—	40,000	40,000	40,000	— %
4778 - Building Improvements (Commission)	506,401	2,326,970	193,881	2,000,000	(14.1)%
4734 - Lea County Annex Remodel	13,012	675,001	256,426	500,000	(25.9)%
4442 - Sheriff's Office	970,571	2,088,345	738,850	200,000	(90.4)%
4327 - Renovate Elevator	—	200,000	—	—	(100.0)%
4440 - Equipment	—	306,500	186,665	157,500	(48.6)%
4461 - Storage Building	279,486	324,000	142,840	60,000	(81.5)%
4641 - Computer Equipment (Environmental)	—	—	—	25,000	— %
4589 - Convenience Center (Environmental)	—	—	—	1,500,000	— %
Total Capital Outlays	13,328,507	43,047,209	5,134,322	33,497,410	(22.2)%
Net Change in Fund Balance	(13,228,507)	(42,047,209)	(5,134,322)	(33,497,410)	(20.3)%
Cash Fund Balance Beginning of Year	4,384,941	1,156,434	1,156,434	88,395	(92.4)%
Cash Transfer to/from the General Fund	10,000,000	40,977,217	5,000,000	33,500,000	(18.2)%
Cash Fund Balance End of Year	$ 1,156,434	$ 86,442	$ 1,022,113	$ 90,985	— %

Lea County Event Facilities

Lea County Event Center

463-31 Lea County Event Center

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1016 - RV Rental Space	$ —	$ 1,700	$ —	$ 1,700	— %
1260 - Refunds	1,378	—	496	—	— %
1301 - LCEC Ticket Sales	3,872	5,000	841	5,000	— %
1302 - LCEC Concession Sales	39,566	55,000	25,890	55,000	— %
1303 - LCEC Merchandising	—	—	324	—	— %
1305 - LCEC Rental	188,155	125,000	93,528	125,000	— %
1308 - LCEC RV Parking	2,050	—	6,816	—	— %
1309 - LCEC Security	17,310	15,000	20,442	15,000	— %
1311 - LCEC House Staffing	19,909	11,000	16,301	11,000	— %
1312 - LCEC Sheriff's Officers	13,528	9,000	9,235	9,000	— %
1314 - Special Productions	2,060	—	2,850	—	— %
1318 - Linens	29,835	7,000	18,455	7,000	— %
Miscellaneous	317,662	228,700	195,178	228,700	— %
Total Revenue	317,662	228,700	195,178	228,700	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	192,508	245,902	133,825	170,075	(30.8)%
2005 - Overtime	13,655	11,000	8,526	5,500	(50.0)%
2003 - Part Time Positions	—	50,000	—	—	(100.0)%
2063 - PERA	28,600	37,193	19,733	25,724	(30.8)%
2064 - FICA	16,032	24,327	11,034	14,196	(41.6)%
2065 - Health Insurance	56,023	107,069	31,137	33,365	(68.8)%
2208 - Vacation	1,662	10,000	—	10,000	— %
2209 - Straight Time - OT	33	1,100	—	—	(100.0)%
2200 - Retiree Health Care	5,480	7,008	3,721	4,847	(30.8)%
Total Salaries & Benefits	313,993	493,599	207,976	263,708	(46.6)%
Operating Costs					
2006 - Postage	5	250	—	50	(80.0)%
2007 - Communications	7,537	8,000	6,167	8,000	— %
2008 - Printing & Publishing	154	3,500	—	2,500	(28.6)%
2009 - Office Supplies	3,987	5,000	1,147	2,656	(46.9)%
2010 - Travel/Per Diem	—	3,000	—	1,000	(66.7)%
2011 - Vehicle - Gas & Oil	1,539	4,000	872	2,500	(37.5)%
2012 - Maintenance	29,195	50,805	29,733	77,500	52.5 %
2013 - Rental Of Equipment	753	2,500	—	1,000	(60.0)%
2016 - Education/Registration/Dues	417	2,500	711	1,500	(40.0)%
2025 - Utilities	185,647	320,000	134,879	215,000	(32.8)%
2027 - Advertising	2,920	10,000	2,404	7,000	(30.0)%
2046 - Janitors Supplies	19,913	22,000	8,681	20,000	(9.1)%
2079 - Contractual Service - Maintenance	106,012	110,000	91,014	125,000	13.6 %
2111 - Vehicle - Maintenance	764	2,500	—	2,500	— %
2130 - Computers And Peripherals	—	5,000	—	1,500	(70.0)%

463-31 Lea County Event Center

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2131 - Uniforms	1,190	2,500	—	500	(80.0)%
2165 - Software	—	7,500	—	5,000	(33.3)%
2232 - Non-Capital Equipment	2,386	22,614	2,265	6,839	(69.8)%
2438 - Special Productions	11,350	25,000	6,390	—	(100.0)%
2802 - Staff Labor	94,874	100,000	93,098	105,000	5.0 %
2875 - Bank Service Charges	2,620	3,000	1,385	3,000	— %
2879 - Catering/Linens	39,589	42,500	37,020	40,000	(5.9)%
2895 - Refunds	2,195	4,000	3,344	4,000	— %
Total Operating Costs	513,047	756,169	419,110	632,045	(16.4)%
Total Expenditures	827,040	1,249,768	627,085	895,753	(28.3)%
Net Change from Operations	(509,378)	(1,021,068)	(431,908)	(667,053)	(34.7)%
Capital Outlays (See Detail)	170,277	3,173,497	68,015	347,000	(89.1)%
Net Change in Fund Balance	(679,655)	(4,194,565)	(499,923)	(1,014,053)	(75.8)%
Cash Fund Balance Beginning of Year	25,250	100,000	100,000	50,596	(49.4)%
Cash Transfer from the General Fund	754,405	4,228,370	660,000	1,400,000	(66.9)%
Cash Fund Balance End of Year	$ 100,000	$ 133,805	$ 260,077	$ 436,543	226.3 %

463-31 Lea County Event Center

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
463-31 Event Center							
Full-Time Positions							
Director	1.00	$ 91,555	$ 7,004	$ 13,848	$ 17,539	$ 2,609	$ 132,555
Operations Supervisor	1.00	46,384	3,548	7,016	7,913	1,322	66,183
Operations Technician	2.00	32,136	2,458	4,861	7,913	916	48,284
Administrative Coordinator	1.00	—	—	—	—	—	—
Full-Time Positions Total	5.00	170,075	13,011	25,724	33,365	4,847	247,022
Overtime		5,500	421	—	—	—	5,921
Part Time Positions		—	—	—	—	—	—
Straight Time - OT		—	—	—	—	—	—
Vacation		10,000	765	—	—	—	10,765
Event Center Total	5.00	$ 185,575	$ 14,196	$ 25,724	$ 33,365	$ 4,847	$ 263,708

463-31 Lea County Event Center

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4367 - Equipment	$ 33,037	$ 27,000	$ 10,181	$ 250,000	825.9 %
4382 - Vehicle	—	—	—	40,000	— %
4557 - Event Center Improvements (Facilities)	137,241	3,146,497	57,834	—	(100.0)%
4778 - Buildings Improvements (Banquet Hall)	—	—	—	57,000	— %
Total Capital Outlays	$ 170,277	$ 3,173,497	$ 68,015	$ 347,000	(89.1)%

Lea County Fairgrounds

Lea County Fairgrounds Operations

460-32 Lea County Fairgrounds

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1396 - NM Legislative Grant	$ —	$ 100,000	$ 100,000	$ 100,000	— %
Intergovernmental Total	—	—	—	—	—
Miscellaneous					
1005 - Arena/Stall Rental	$ 8,106	$ 8,000	$ 6,400	$ 8,000	— %
1016 - RV Space Rental	1,571	2,000	1,519	2,000	— %
1226 - Rodeo Production	—	6,000	—	30,000	400.0 %
1227 - Christmas Celebration	—	15,000	—	—	(100.0)%
1292 - Event Staff	4,019	10,000	4,798	10,000	— %
1298 - Fairground Building Rent	23,649	20,000	15,450	25,000	25.0 %
1299 - Ranch Rodeo	—	7,000	—	—	(100.0)%
1314 - Special Productions	—	5,000	—	8,000	60.0 %
1440 - Credit Card Charges	30	—	51	—	— %
Miscellaneous	37,376	73,000	28,218	83,000	13.7 %
Total Revenue	37,376	173,000	128,218	183,000	5.8 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	256,642	272,208	182,156	189,984	(30.2)%
2005 - Overtime	22,957	15,000	13,016	15,000	— %
2063 - PERA	37,619	41,171	26,748	28,735	(30.2)%
2064 - FICA	22,526	22,285	15,133	15,918	(28.6)%
2065 - Health Insurance	60,270	94,259	48,690	52,220	(44.6)%
2200 - Retiree Health Care	7,208	7,758	5,044	5,415	(30.2)%
2208 - Vacation	2,299	3,100	—	3,100	— %
2209 - Straight Time - OT	—	1,000	—	—	(100.0)%
Total Salaries & Benefits	409,520	456,781	290,788	310,372	(32.1)%
Operating Costs					
2006 - Postage	77	1,000	227	1,000	— %
2007 - Communications	4,323	8,000	3,325	5,000	(37.5)%
2008 - Printing & Publishing	142	2,500	186	2,000	(20.0)%
2009 - Office Supplies	6,635	10,000	1,905	5,000	(50.0)%
2010 - Travel/Per Diem	—	5,000	—	2,000	(60.0)%
2011 - Vehicle - Gas & Oil	5,853	15,000	2,918	7,000	(53.3)%
2012 - Maintenance	69,630	80,000	16,596	48,000	(40.0)%
2013 - Rental Of Equipment	—	2,500	34	2,500	— %
2016 - Education/Registration/Dues	—	2,000	342	1,500	(25.0)%
2020 - Supplies	9,323	15,000	5,916	5,000	(66.7)%
2025 - Utilities	110,000	110,000	94,770	100,000	(9.1)%
2027 - Advertising	4,935	7,500	1,341	2,000	(73.3)%
2046 - Janitors Supplies	1,292	5,000	1,630	4,000	(20.0)%
2075 - Maintenance - Equipment	5,932	15,000	6,560	7,000	(53.3)%
2076 - Equipment Operating	—	5,000	257	5,000	— %
2079 - Contractual Service - Maintenance	35,603	39,000	33,848	37,000	(5.1)%
2111 - Vehicle - Maintenance	1,784	14,400	7,574	7,000	(51.4)%

460-32 Lea County Fairgrounds

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2130 - Computers And Peripherals	6,098	15,000	1,349	8,000	(46.7)%
2131 - Uniforms	3,763	7,000	2,030	4,000	(42.9)%
2153 - Disposal	1,826	5,000	198	4,000	(20.0)%
2503 - Rodeo Production	5,000	50,000	5,000	80,000	60.0 %
2504 - Ranch Rodeo	—	25,000	—	—	(100.0)%
2505 - Meal Expense	—	1,500	41.54	—	(100.0)%
2551 - County Sponsored Events	7,520	30,000	15,579.64	—	(100.0)%
2552 - Christmas Celebration	—	7,000	—	—	(100.0)%
2895 - Refunds	1,500	1,000	1,000	1,000	— %
Total Operating Costs	281,238	478,400	202,627	338,000	(29.3)%
Total Expenditures	690,758	935,181	493,416	648,372	(30.7)%
Net Change from Operations	(653,383)	(762,181)	(365,198)	(465,372)	(38.9)%
Capital Outlays (See Detail)	3,232,588	5,135,342	3,010,905	815,500	(84.1)%
Net Change in Fund Balance	(3,885,971)	(5,897,523)	(3,376,103)	(1,280,872)	(78.3)%
Cash Fund Balance Beginning of Year	81,210	497,239	497,239	37,519	(92.5)%
Cash Transfer from the General Fund	4,302,000	5,708,691	3,750,000	1,600,000	(72.0)%
Cash Fund Balance End of Year	$ 497,239	$ 308,407	$ 871,136	$ 356,647	15.6 %

460-32 Lea County Fairgrounds

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
460-32 Fairgrounds							
Full-Time Positions							
Maintenance Tech	1.72	$ 30,749	$ 2,352	$ 4,651	$ 12,345	$ 876	$ 50,974
Administrative Coordinator	0.86	30,821	2,358	4,662	19,937	878	58,656
Maintenance Lead	0.86	—	—	—	—	—	—
General Manager	0.86	78,737	6,023	11,909	—	2,244	98,914
Business Manager	0.86	49,676	3,800	7,513	19,937	1,416	82,343
Full-Time Positions Total	5.16	189,984	14,534	28,735	52,220	5,415	290,887
Overtime		15,000	1,148	—	—	—	16,148
Straight Time - OT		—	—	—	—	—	—
Vacation		3,100	237	—	—	—	3,337
Fairgrounds Total	5.16	$ 208,084	$ 15,918	$ 28,735	$ 52,220	$ 5,415	$ 310,372

460-32 Lea County Fairgrounds

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4125 - Facility Improvements	$ 44,527	$ 190,000	$ 14,406	$ 148,000	(22.1)%
4242 - Chairs	—	—	—	5,000	— %
4246 - Tables	1,323	5,000	2,813	12,500	150.0 %
4313 - All Terrain Vehicle	—	12,000	—	10,000	(16.7)%
4315 - Pickup(s)	42,386	45,000	—	45,000	— %
4367 - AV Equipment	—	55,000	14,000	50,000	(9.1)%
4389 - Tractor	—	35,000	—	45,000	28.6 %
4515 - Portable Sound System	—	18,000	1,060	—	(100.0)%
4585 - PY Fairground Improvements	181,174	2,700,342	1,572,906	500,000	(81.5)%
4586 - Fairgrounds Improvements	2,963,177	2,075,000	1,405,720	—	(100.0)%
Total Capital Outlays	$3,232,587.93	$ 5,135,342	$3,010,904.55	$ 815,500	(84.1)%

Lea County Fair and Rodeo

85th Lea County

Annual FAIR AND RODEO

July 31st thru August 8th, 2020

"Traditions We Treasure"

461-33 Lea County Fair & Rodeo

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1487 - Lodger's Tax Grant	—	118,330	118,378	150,000	27 %
Intergovernmental Total	—	118,330	118,378	150,000	27 %
Miscellaneous					
1001 - Rodeo Ticket Sales	$ 45,314	$ 45,000	$ 27,086	$ 45,000	— %
1002 - Rodeo Concessions	—	35,000	—	35,000	— %
1004 - Rodeo Sponsorships	193,445	200,000	160,875	320,000	60.0 %
1005 - Arena/Stall Rental	440	—	—	—	— %
1016 - RV Space Rental	4,476	4,900	452	6,700	36.7 %
1259 - Refund Performance Fee	3,600	—	900	6,000	— %
1260- Refunds	34,151	8,500	36,511	—	(100.0)%
1270- Insurance Recovery	120,000	20,000	—	20,000	— %
1294 - Fair Comm Booth Rentals	65,366	54,000	7,480	28,000	(48.1)%
1295 - Fair Gate Ticket Sales	212,100	260,000	213,215	320,000	23.1 %
1296 - Fair Carnival Rental	146,752	162,144	161,490	195,000	20.3 %
1297 - Fair Outside Space Rental	19,285	—	36,087	26,000	— %
1300 - Fiddler's Contest	1,000	—	130	—	— %
1801 - Entry Fees	41,310	29,900	8,481	10,000	(66.6)%
1802 - Equine Facility Sales	—	—	14,920	18,000	— %
1803 - Yucca Activities	—	—	685	1,000	— %
1440 - Credit Card Charges	372	—	219	—	— %
1902 - Deposits	2,235	2,000	—	1,000	(50.0)%
1907 - Buckle Donation Committee	14,030	15,000	6,645	15,000	— %
Miscellaneous	903,876	836,444	675,177	1,046,700	25.1 %
Total Revenue	903,876	954,774	793,555	1,196,700	25.3 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	31,153	37,983	24,228	26,509	(30.2)%
2003 - Part Time Positions	—	3,600	—	3,600	— %
2005 - Overtime	82,483	75,556	73,769	75,556	— %
2063 - PERA	5,216	5,745	3,693	4,010	(30.2)%
2064 - FICA	3,100	8,961	2,212	8,083	(9.8)%
2065 - Health Insurance	8,409	13,152	6,694	7,287	(44.6)%
2200 - Retiree Health Care	999	1,083	696	756	(30.2)%
2209 - Straight Time - OT	—	—	—	—	— %
Total Salaries & Benefits	131,360	146,078	111,292	125,800	(13.9)%
Operating Costs					
2006 - Postage	278	2,000	343	3,000	50.0 %
2008 - Printing & Publishing	12,143	15,000	7,079	9,000	(40.0)%
2009 - Office Supplies	3,147	5,000	3,336	5,000	— %
2010 - Travel/Per Diem	2,391	7,000	3,257	6,000	(14.3)%
2012 - Maintenance	11,188	25,000	13,626	25,000	— %

461-33 Lea County Fair & Rodeo

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2013 - Rental Of Equipment	10,459	19,000	8,638	8,000	(57.9)%
2016 - Education/Registration/Dues	1,258	4,400	190	3,000	(31.8)%
2020 - Supplies	20,465	15,000	11,708	15,000	— %
2025 - Utilities	83	2,000	—	2,000	— %
2027 - Advertising	161,900	162,000	132,762	165,700	2.3 %
2046 - Janitors Supplies	7,823	15,000	11,817	12,000	(20.0)%
2067 - Property/Liability Insurance	—	15,500	—	40,000	158.1 %
2152 - Contract Labor/Professional Service	13,135	49,100	49,099	50,000	1.8 %
2153 - Disposal	9,790	12,000	4,008	7,000	(41.7)%
2174 - Buckle Donation Committee	2,783	20,000	9,837	20,000	— %
2327 - Judges & Parade	13,785	15,000	12,416	15,000	— %
2328 - Premiums	15,000	7,200	6,887	10,000	38.9 %
2399 - Entertainment	494,306	658,500	529,399	612,750	(6.9)%
2502 - Queen	9,985	8,000	5,743	8,000	— %
2503 - Rodeo Production	459,455	494,500	476,998	464,110	(6.1)%
2510 - Sign Upkeep	9,590	10,000	4,678	10,000	— %
2533 - Team Roping	15,215	15,300	15,300	—	— %
2534 - Junior Rodeo	2,045	4,300	—	4,300	— %
2535 - Barrel Racing	4,500	—	—	—	— %
2536 - Fiddler's Contest	3,896	7,000	4,886	7,000	— %
2802 - Staff Labor	77,860	100,000	72,438	110,000	10.0 %
2875 - Bank Service Charges	1,164	1,000	870	1,000	— %
2895 - Refunds	10,097	10,500	4,498	9,000	(14.3)%
Total Operating Costs	1,373,743	1,699,300	1,389,814	1,621,860	(4.6)%
Total Expenditures	1,505,103	1,845,378	1,501,105	1,747,660	(5.3)%
Net Change from Operations	(601,227)	(890,604)	(707,550)	(550,960)	(38.1)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(601,227)	(890,604)	(707,550)	(550,960)	(38.1)%
Cash Fund Balance Beginning of Year	288,987	287,760	287,760	445,414	54.8 %
Cash Transfer from the General Fund	600,000	1,089,784	1,000,000	300,000	(72.5)%
Cash Fund Balance End of Year	$ 287,760	$ 486,940	$ 580,210	$ 194,454	(60.1)%

461-33 Lea County Fair & Rodeo

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
461-33 Fair & Rodeo							
Full-Time Positions							
Maintenance Tech	0.24	$ 4,291	$ 328	$ 649	$ 1,723	$ 122	$ 7,113
Administrative Coordinator	0.12	4,301	329	650	2,782	123	8,185
Maintenance Lead	0.12	—	—	—	—	—	—
General Manager	0.12	10,987	840	1,662	—	313	13,802
Business Manager	0.12	6,932	530	1,048	2,782	198	11,490
Full-Time Positions Total	0.72	26,509	2,028	4,010	7,287	756	40,589
Part Time Positions		3,600	275	—	—	—	3,875
Overtime		75,556	5,780	—	—	—	81,336
Fair & Rodeo Total	0.72	$ 105,665	$ 8,083	$ 4,010	$ 7,287	$ 756	$ 125,800

Lea County Fair and Rodeo
Hispanic Heritage Night Celebration

462-34 Hispanic Heritage Night

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1004 - Rodeo Sponsorships	$ 1,250	$ 17,000	$ —	$ 10,000	(41.2)%
1294 - Fair Comm Booth Rentals	—	—	—	—	— %
1295 - Fair Gate Ticket Sales	56,683	53,516	90,150	56,516	5.6 %
1296 - Fair Carnival Rental	—	25,000	—	30,000	20.0 %
Miscellaneous	57,933	95,516	90,150	96,516	1.0 %
Total Revenue	57,933	95,516	90,150	96,516	1.0 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	5,849	6,330	4,068	4,418	(30.2)%
2005 - Overtime	7,790	9,444	9,444	9,444	— %
2063 - PERA	869	957	616	668	(30.2)%
2064 - FICA	517	1,207	402	1,060	(12.1)%
2065 - Health Insurance	1,401	2,192	1,115	1,214	(44.6)%
2200 - Retiree Health Care	167	180	116	126	(30.2)%
Total Salaries & Benefits	16,593	20,312	15,761	16,932	(16.6)%
Operating Costs					
2006 - Postage	30	50	—	100	100.0 %
2008 - Printing & Publishing	—	1,000	—	1,000	— %
2009 - Office Supplies	—	300	—	300	— %
2010 - Travel/Per Diem	—	1,000	—	1,000	— %
2012 - Maintenance	—	2,000	495	1,500	(25.0)%
2013 - Rental Of Equipment	—	1,000	—	—	(100.0)%
2016 - Education/Registration/Dues	—	600	—	—	(100.0)%
2020 - Supplies	544	2,000	—	1,000	(50.0)%
2025 - Utilities	—	500	—	500	— %
2027 - Advertising	12,749	10,000	10,000	10,000	— %
2046 - Janitors Supplies	—	1,000	—	1,000	— %
2067 - Property/Liability Insurance	—	2,000	—	—	(100.0)%
2152 - Contract Labor/Professional Services	—	900	900	900	— %
2153 - Disposal	1,196	1,500	—	1,000	(33.3)%
2399 - Entertainment	131,944	170,700	156,757	156,100	(8.6)%
2502 - Queen	3,308	3,000	1,900	3,500	16.7 %
2802 - Staff Labor	9,175	10,000	9,605	3,000	(70.0)%
2875 - Bank Service Charges	—	1,000	225	500	(50.0)%
Total Operating Costs	158,946	208,550	179,882	181,400	(13.0)%
Total Expenditures	175,539	228,861	195,643	198,331	(13.3)%
Net Change from Operations	(117,606)	(133,345)	(105,494)	(101,815)	(23.6)%

462-34 Hispanic Heritage Night

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(117,606)	(133,345)	(105,494)	(101,815)	(23.6)%
Cash Fund Balance Beginning of Year	12,307	19,701	19,701	38,872	97.3 %
Cash Transfer from the General Fund	125,000	127,047	127,047	100,000	(21.3)%
Cash Fund Balance End of Year	$ 19,701	$ 13,403	$ 41,254	$ 37,057	176.5 %

462-34 Hispanic Heritage Night

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
462-34 Hispanic Heritage Night							
Full-Time Positions							
Maintenance Tech	0.04	$ 715	$ 55	$ 108	$ 287	$ 20	$ 1,185
Administrative Coordinator	0.02	717	55	108	464	20	1,364
Maintenance Lead	0.02	—	—	—	—	—	—
General Manager	0.02	1,831	140	277	—	52	2,300
Business Manager	0.02	1,155	88	175	464	33	1,915
Full-Time Positions Total	0.12	4,418	338	668	1,214	126	6,765
Overtime		9,444	722	—	—	—	10,167
Hispanic Heritage Night Total	0.12	$ 13,863	$ 1,060	$ 668	$ 1,214	$ 126	$ 16,932

LEA COUNTY PROBATION

Lea COUNTY new mexico

DWI Misdemeanor Compliance Program

439-81 Misdemeanor Compliance

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1416 - DWI-Alcohol Screen Fees	$ 395	$ 4,000	$ 96	$ 4,000	— %
1426 - Drug Tests	3,169	4,000	2,026	3,000	(25.0)%
1429 - Ankle Monitoring	2,178	4,000	786	2,000	(50.0)%
1438 - Treatment ADT	57	100	—	100	— %
Charges for Services Total	5,799	12,100	2,908	9,100	(24.8)%
Miscellaneous					
1233 - Restitution Fees	38	60	8	—	(100.0)%
1240 - Treatment Fees	30	500	50	500	— %
1425 - Probation Fees	42,746	65,000	24,047	32,000	(50.8)%
1440 - Credit Card Charges	778	750	536	750	— %
Miscellaneous	43,592	66,310	24,641	33,250	(49.9)%
Total Revenue	49,391	78,410	27,549	42,350	(46.0)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	51,353	10,647	8,125	—	(100.0)%
2005 - Overtime	—	—	—	—	— %
2063 - PERA	7,844	9,462	1,478	—	(100.0)%
2064 - FICA	4,249	815	746	—	(100.0)%
2065 - Health Insurance	15,902	10,701	6,122	—	(100.0)%
2200 - Retiree Health Care	1,503	1,783	279	—	(100.0)%
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	80,850	33,407	16,750	—	(100.0)%
Operating Costs					
2010 - Travel/Per Diem	4,607	5,000	—	5,000	— %
2601 - Contract Service	—	—	—	—	— %
2604 - Supplies	3,286	18,000	—	15,000	(16.7)%
2605 - Operating Costs	10,026	18,000	800	15,000	(16.7)%
Total Operating Costs	17,920	41,000	800	35,000	(14.6)%
Total Expenditures	98,770	74,407	17,550	35,000	(82.2)%
Net Change from Operations	(49,379)	4,003	9,999	7,350	(120.3)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(49,379)	4,003	9,999	7,350	(120.3)%
Cash Fund Balance Beginning of Year	57,720	8,341	8,341	20,963	151.3 %
Cash Transfer from the General Fund	—	58,281	—	35,000	(39.9)%
Cash Fund Balance End of Year	$ 8,341	$ 70,625	$ 18,340	$ 63,313	(10.4)%

439-81 Misdemeanor Compliance

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
439-81 Misdemeanor Compliance							
Full-Time Positions							
Court Compliance	0.00	$ —	$ —	$ —	$ —	$ —	$ —
Counselor	0.00	—	—	—	—	—	—
Full-Time Positions Total	0.00	—	—	—	—	—	—
Overtime		—	—	—	—	—	—
Misdemeanor Compliance Total	0.00	$ —	$ —	$ —	$ —	$ —	$ —

Lea County DWI Program

NOT WORTH IT...

- LEA COUNTY DWI PROGRAM

Lea County DWI Alcohol Program

412-43 DWI - State Grant

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovermental					
1274 - DWI ST Grant Current Year	$ 384,723	$ 493,384	$ 444,088	$ 576,976	16.9 %
1275 - DWI Local Grant Previous Year	—	—	—	—	— %
Intergovermental Total	384,723	493,384	444,088	576,976	16.9 %
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	384,723	493,384	444,088	576,976	16.9 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	241,374	305,120	237,566	350,082	14.7 %
2005 - Overtime	—	15,000	7,907	18,000	20.0 %
2063 - PERA	34,776	45,651	34,193	52,950	16.0 %
2064 - FICA	18,764	24,702	18,349	28,426	15.1 %
2065 - Health Insurance	76,937	113,265	74,637	125,182	10.5 %
2200 - Retiree Health Care	6,865	8,602	6,448	9,977	16.0 %
2208 - Vacation	1,879	1,279	1,522	3,500	173.7 %
2209 - Straight Time - OT	—	1,500	—	—	(100.0)%
Total Salaries & Benefits	380,595	515,118	380,620	588,117	14.2 %
Operating Costs					
2613 - Coordination-Training & Travel	—	—	—	—	— %
2634 - Prevention-Supplies	—	—	—	—	— %
2635 - Prevention-Operating Costs	—	—	—	—	— %
2661 - Treatment-Contract Service	—	—	—	—	— %
2666 - Repay of Prior Yr Balance LDWI	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	380,595	515,118	380,620	588,117	— %
Net Change from Operations	4,128	(21,734)	63,468	(11,141)	1,437.5 %
Net Change in Fund Balance	4,128	(21,734)	63,468	(11,141)	1,437.5 %
Cash Fund Balance Beginning of Year	93,690	97,818	97,818	98,862	1.1 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 97,818	$ 76,084	$ 161,286	$ 87,721	15.3 %

412-43 DWI - State Grant

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
412-43 DWI-State							
Full-Time Positions							
Accreditation Manager	1.00	$ 55,012	$ 4,208	$ 8,321	$ 7,913	$ 1,568	$ 77,022
Compliance Coordinator	1.00	42,952	3,286	6,496	23,183	1,224	77,141
Compliance Officer	1.00	41,101	3,144	6,217	23,183	1,171	74,816
Court Compliance	2.00	87,318	6,680	13,207	31,096	2,489	140,790
Compliance Supervisor	1.00	53,540	4,096	8,098	17,539	1,526	84,799
Administrative Coordinator	2.00	70,158	5,367	10,611	22,268	2,000	110,404
Full-Time Positions Total	8.00	350,082	26,781	52,950	125,182	9,977	564,972
Overtime		18,000	1,377	—	—	—	19,377
Vacation		3,500	268	—	—	—	3,768
DWI-State Total	8.00	$ 371,582	$ 28,426	$ 52,950	$ 125,182	$ 9,977	$ 588,117

DWI Revenue Fund

435-56 DWI Screening Program

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1233 - Restitution Fees	$ 46	$ 60	$ —	$ —	(100.0)%
1240 - Treatment Fees	387	400	300	340	(15.0)%
1426 - Drug Tests	6,818	9,000	3,959	5,000	(44.4)%
1429 - Ankle Monitoring	12,883	14,800	4,782	9,000	(39.2)%
1438 - Treatment ADT	468	800	—	800	— %
Charges for Services Total	20,602	25,060	9,041	15,140	(39.6)%
Miscellaneous					
1260 - Refunds	—	—	125	—	— %
1416 - DWI-Alcohol Screen Fees	14,623	20,000	12,615	20,000	— %
1418 - Donations-DWI	3,391	3,400	3,100	4,000	17.6 %
1419 - MIP Screenings	—	—	—	—	— %
1425 - Probation Fees	86,387	90,000	66,881	80,000	(11.1)%
1430 - Collections	—	—	—	(290)	— %
1432 - Alcohol & Drug Testing	—	—	—	—	— %
1439 - Educational Services	163	100	20	100	— %
1440 - Credit Card Charges	2,325	2,000	2,255	2,000	— %
Miscellaneous	106,889	115,500	84,996	105,810	(8.4)%
Total Revenue	127,491	140,560	94,037	120,950	(14.0)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	42,334	43,598	3,238	—	(100.0)%
2005 - Overtime	24,429	5,000	14,004	11,200	124.0 %
2063 - PERA	6,796	6,723	940	—	(100.0)%
2064 - FICA	3,816	3,947	888	972	(75.4)%
2065 - Health Insurance	7,282	7,682	2,345	—	(100.0)%
2200 - Retiree Health Care	1,207	1,267	178	—	(100.0)%
2208 - Vacation	1,236	1,500	1,500	1,500	— %
2209 - Straight Time - OT	35	1,500	—	—	(100.0)%
Total Salaries & Benefits	87,136	71,216	23,093	13,672	(80.8)%
Operating Costs					
2010 - Travel/Per Diem	7,476	15,000	5,004	10,000	(33.3)%
2601 - Contract Service	—	—	—	—	— %
2604 - Supplies	26,519	40,000	2,740	40,000	— %
2605 - Operating Costs	44,760	52,000	11,077	56,000	7.7 %
2608 - Safe Ride	3,643	6,000	—	6,000	— %
2609 - Alcohol Free Events	2,045	8,000	—	5,000	(37.5)%
2628 - Supervision - Screening	7,524	8,000	1,305	10,000	25.0 %
2635 - Prevention - Operating Costs	—	—	—	—	— %
2895 - Refunds	248	1,000	700	1,000	— %
Total Operating Costs	92,215	130,000	20,826	128,000	(1.5)%
Total Expenditures	179,351	201,216	43,919	141,672	(75.5)%

435-56 DWI Screening Program

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Net Change from Operations	(51,860)	(60,656)	50,118	(20,722)	(196.6)%
Capital Outlays (See Detail)	38,084	12,000	9,738	—	(100.0)%
Net Change in Fund Balance	(89,944)	(72,656)	40,380	(20,722)	(144.9)%
Cash Fund Balance Beginning of Year	142,271	52,328	52,328	114,366	118.6 %
Cash Transfer from the General Fund	—	109,124	—	—	(100.0)%
Cash Fund Balance End of Year	$ 52,328	$ 88,795	$ 92,708	$ 93,644	5.5 %

435-56 DWI Screening Program

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
435-56 DWI Program							
Full-Time Positions							
Administrative Coordinator	0.00	$ —	$ —	$ —	$ —	$ —	$ —
Full-Time Positions Total	0.00	—	—	—	—	—	—
Overtime		11,200	857	—	—	—	12,057
Straight Time - OT		—	—	—	—	—	—
Vacation		1,500	115	—	—	—	1,615
DWI Program Total	0.00	$ 12,700	$ 972	$ —	$ —	$ —	$ 13,672

435-56 DWI Screening Program

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4324 - Copier	$ —	$ 12,000	$ 9,738	$ —	(100.0)%
4382 - Vehicle	$ 38,084	$ —	$ —	$ —	—%
Total Capital Outlays	$ 38,084	$ 12,000	$ 9,738	$ —	(100.0)%

LDWI Grant

436-65 LDWI Grant

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1184 - DWI ST Grant Prior Year	$ 28,633	$ —	$ —	$ —	— %
1274 - DWI ST Grant Current Year	105,666	220,000	165,018	250,000	13.6 %
Intergovernmental Total	134,300	220,000	165,018	250,000	13.6 %
Total Revenue	134,300	220,000	165,018	250,000	13.6 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	106,975	139,492	104,199	130,289	(6.6)%
2005 - Overtime	—	14,400	(2,162)	8,000	(44.4)%
2063 - PERA	15,085	17,621	14,999	19,706	11.8 %
2064 - FICA	7,973	12,079	7,979	10,579	(12.4)%
2065 - Health Insurance	30,844	30,860	24,434	54,279	75.9 %
2200 - Retiree Health Care	3,065	3,320	2,828	3,713	11.8 %
2209 - Straight Time Overtime	—	4,000	—	—	(100.0)%
Total Salaries & Benefits	163,942	221,772	152,277	226,566	2.2 %
Operating Costs					
2010 - Travel/Per Diem	—	—	—	—	— %
2604 - Supplies	—	—	—	—	— %
2605 - Operating Costs	—	—	—	—	— %
2663 - Treatment - Training & Travel	—	—	—	—	— %
2664 - Treatment - Supplies	—	—	—	—	— %
2665 - Treatment - Operating Costs	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	163,942	221,772	152,277	226,566	(7.1)%
Net Change from Operations	(29,643)	(1,772)	12,741	23,434	(143.0)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(29,643)	(1,772)	12,741	23,434	(143.0)%
Cash Fund Balance Beginning of Year	36,174	18,535	18,535	28,629	54.5 %
Cash Transfer from the General Fund	12,003	—	—	—	— %
Cash Fund Balance End of Year	$ 18,535	$ 16,763	$ 31,276	$ 52,063	210.6 %

436-65 LDWI Grant

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
436-65 LDWI Grant							
Full-Time Positions							
Court Compliance	1.00	$ 41,101	$ 3,144	$ 6,217	$ 23,183	$ 1,171	$ 74,816
Counselor	1.00	47,983	3,671	7,257	7,913	1,368	68,191
Preventionist	1.00	41,205	3,152	6,232	23,183	1,174	74,947
Full-Time Positions Total	3.00	130,289	9,967	19,706	54,279	3,713	217,954
Overtime		$ 8,000	$ 612	$ —	$ —	$ —	$ 8,612
LDWI Grant Total	3.00	$ 138,289	$ 10,579	$ 19,706	$ 54,279	$ 3,713	$ 226,566

CDWI Program

437-66 CDWI Grant

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1184 - DWI ST Grant Prior Year	$ —	$ —	$ —	$ —	— %
1274 - DWI ST Grant Current Year	—	8,895	—	7,996	(10.1)%
Intergovernmental Total	—	8,895	—	7,996	(10.1)%
Charges for Services					
1425 - Probation Fees	—	—	—	—	— %
Charges for Services Total	—	—	—	—	— %
Total Revenue	—	8,895	—	7,996	(10.1)%
Expenditures					
Operating Costs					
2601 - Contract Service	11,774	12,000	—	7,996	(33.4)%
Total Operating Costs	11,774	12,000	—	7,996	(33.4)%
Total Expenditures	11,774	12,000	—	7,996	(33.4)%
Net Change from Operations	(11,774)	(3,105)	—	—	(100.0)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(11,774)	(3,105)	—	—	(100.0)%
Cash Fund Balance Beginning of Year	56,089	44,314	44,314	52,328	18.1 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 44,314	$ 41,209	$ 44,314	$ 52,328	27.0 %

Lea County Detention Center

Lea County Corrections Fee Fund

415-45 Correction Fees

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1593 - Collections	$ 184,346	$ 135,000	$ 130,413	$ —	(100.0)%
Intergovernmental Total	184,346	135,000	130,413	—	(100.0)%
Total Revenue	184,346	135,000	130,413	—	(100.0)%
Expenditures					
Operating Costs					
2012 - Maintenance	34,297	107,800	21,779	—	(100.0)%
2702 - Maintenance - Detention	103,586	190,000	76,764	—	(100.0)%
Total Operating Costs	137,883	297,800	98,543	—	(100.0)%
Total Expenditures	137,883	297,800	98,543	—	(28.5)%
Net Change from Operations	46,463	(162,800)	31,870	—	(31.4)%
Capital Outlays (See Detail)	—	545,125	—	—	(100.0)%
Net Change in Fund Balance	46,463	(707,925)	31,870	—	(31.4)%
Cash Fund Balance Beginning of Year	761,605	808,067	808,067	798,376	(1.2)%
Cash Transfer from the General Fund	—	—	—	(798,376)	— %
Cash Fund Balance End of Year	$ 808,067	$ 100,142	$ 839,937	$ —	(100.0)%

415-45 Correction Fees

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4125 - Facility Improvements	$ —	$ 545,125	$ —	$ —	(100.0)%
Total Capital Outlays	$ —	$ 545,125	$ —	$ —	(100.0)%

Lea County Detention Center

418-23 Detention Facility

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Care of Prisoners					
1217 - Detention Commissary	$ 51,047	$ 40,212	$ 40,357	$ 40,212	— %
1260 - Refunds	1,340	—	—	—	— %
1310 - Care Municipal Prisoners	21,713	30,000	15,720	30,000	— %
1320 - Care Of Federal Prisoners	1,755,597	1,800,000	984,531	1,800,000	— %
1325 - Care State Prisoners	73,349	90,000	58,350	90,000	— %
1326 - Prisoner-Social Security	5,000	8,000	3,800	8,000	— %
1330 - Care Of Other Co Prisoner	9,200	70,000	19,979	70,000	— %
1331 - Juvenile-Care/Other Co Pris	38,375	30,000	2,125	30,000	— %
1380 - Forfeited Inmate Funds	2,816	3,000	2,395	3,000	— %
1590 - Transportation Of Fed Pris	124,961	85,000	77,822	85,000	— %
Care of Prisoners Total	2,083,397	2,156,212	1,205,079	2,156,212	— %
Intergovernmental					
1218 - Fed SCAAP Grant	—	—	—	—	— %
1396 - NM Legislative Grant	—	100,000	100,000	—	(100.0)%
1593 - Collections	—	—	—	150,000	— %
Intergovernmental Total	—	100,000	100,000	150,000	50.0 %
Total Revenue	2,083,397	2,256,212	1,305,079	2,306,212	2.2 %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	3,963,144	4,451,710	3,213,881	4,033,594	(9.4)%
2005 - Overtime	943,479	700,000	741,092	450,000	(35.7)%
2063 - PERA	570,802	665,063	456,800	601,823	(9.5)%
2064 - FICA	370,046	408,641	297,780	347,585	(14.9)%
2065 - Health Insurance	1,051,305	1,411,737	878,121	1,232,520	(12.7)%
2068 - Life Ins - Det Officer	1,426	1,700	1,162	1,700	— %
2109 - SEC 125 Flex Spending	—	1,020	—	1,020	— %
2200 - Retiree Health Care	109,337	125,318	86,151	113,401	(9.5)%
2208 - Vacation	3,789	60,000	7,725	60,000	— %
2209 - Straight Time - OT	13,004	130,000	—	—	(100.0)%
Total Salaries & Benefits	7,026,331	7,955,188	5,682,712	6,841,643	(14.0)%
Operating Costs					
2006 - Postage	$ 2,029	$ 3,000	$ 1,555	$ 2,500	(16.7)%
2007 - Communications	12,034	23,000	9,931	18,000	(21.7)%
2008 - Printing & Publishing	3,273	4,000	2,179	4,000	— %
2009 - Office Supplies	16,977	17,000	10,896	16,500	(2.9)%
2010 - Travel/Per Diem	4,950	13,000	4,113	6,000	(53.8)%
2011 - Vehicle - Gas & Oil	18,091	25,000	12,824	20,000	(20.0)%
2012 - Maintenance	—	—	—	150,000	— %
2013 - Rental Of Equipment	1,073	2,500	1,073	1,700	(32.0)%
2016 - Education/Registration/Dues	3,128	20,000	3,796	10,500	(47.5)%
2019 - Contract Service - Housing	90	10,000	570	5,000	(50.0)%

418-23 Detention Facility

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2020 - Supplies	80,614	120,000	62,923	95,000	(20.8)%
2025 - Utilities	207,442	250,000	132,587	220,000	(12.0)%
2046 - Janitors Supplies	43,763	60,000	30,560	50,000	(16.7)%
2049 - Contracted Services - Meals	715,835	973,910	472,354	623,910	(35.9)%
2079 - Contractual Service - Maintenance	97,124	100,700	83,383	100,700	— %
2111 - Vehicle - Maintenance	7,779	13,000	5,340	10,000	(23.1)%
2130 - Computers And Peripherals	13,835	572,000	23,895	52,000	(90.9)%
2131 - Uniforms	20,884	28,000	18,069	19,000	(32.1)%
2018 - Care of Prisoners	1,165,921	1,300,000	675,165	300,000	(76.9)%
2136 - Inmate Work Detail	36	2,500	700	2,500	— %
2139 - Inmate Programs	1,175	12,000	9,340	12,000	— %
2152 - Contract Labor/Professional Services	—	—	—	—	— %
Total Operating Costs	2,416,051	3,549,610	1,561,253	1,719,310	(51.6)%
Total Expenditures	9,442,382	11,504,798	7,243,965	8,560,953	(23.3)%
Net Change from Operations	(7,358,985)	(9,248,586)	(5,938,886)	(6,254,741)	(19.3)%
Capital Outlays (See Detail)	226,077	6,736,378	626,477	6,275,000	177.1 %
Net Change in Fund Balance	(7,585,062)	(15,984,964)	(6,565,363)	(12,529,741)	(13.4)%
Cash Fund Balance Beginning of Year	320,490	835,428	835,428	900,000	7.7 %
Cash Transfer from the General Fund	8,100,000	15,327,220	7,250,000	12,000,000	(21.7)%
Cash Fund Balance End of Year	$ 835,428	$ 177,684	$ 1,520,065	$ 370,259	108.4 %

418-23 Detention Facility

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
418-23 Detention Facility							
Full-Time Positions							
Warden	1.00	$ 109,451	$ 8,373	$ 16,554	$ 23,183	$ 3,119	$ 160,681
Chief of Security	1.00	87,550	6,698	13,242	23,183	2,495	133,168
Lieutenant	4.00	251,444	19,235	38,031	55,226	7,166	371,102
Business Manager	1.00	—	—	—	—	—	—
Sergeant	3.00	178,218	13,634	26,955	35,974	5,079	259,860
Fin Officer	1.00	63,867	4,886	9,660	7,913	1,820	88,146
Detention Officer	69.00	2,901,551	221,969	438,860	967,163	82,694	4,612,237
Custodian of Records	1.00	—	—	—	—	—	—
Records Officer	4.00	165,547	12,664	25,039	60,721	4,718	268,689
Transport	1.00	60,266	4,610	9,115	7,913	1,718	83,622
Maintenance Technician	1.00	48,017	3,673	7,263	23,183	1,368	83,504
Administrative Officer	1.00	63,489	4,857	9,603	7,913	1,809	87,671
Class Officer	1.00	49,595	3,794	7,501	20,148	1,413	82,452
Full-Time Positions Total	89.00	3,978,994	304,393	601,823	1,232,520	113,401	6,231,131
Incentive Pay		54,600	4,177	—	—	—	58,777
Life Ins-Law/Det Officer		—	—	—	1,700	—	1,700
Overtime		450,000	34,425	—	—	—	484,425
SEC 125 Flex Spending		1,020	—	—	—	—	1,020
Straight Time - OT		—	—	—	—	—	—
Vacation		60,000	4,590	—	—	—	64,590
Detention Facility Total	89.00	$ 4,544,614	$ 347,585	$ 601,823	$ 1,234,220	$ 113,401	$ 6,841,643

418-23 Detention Facility

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4238 - Kitchen Equipment	$ 8,000	$ 42,000	$ 35,438	$ 8,000	(81.0)%
4324 - Copier	—	—	—	25,000	— %
4362 - Camera (s)	—	—	—	20,000	— %
4382 - Vehicle	62,704	60,000	59,014	60,000	— %
4440 - Equipment	—	16,000	15,962	557,000	3,381.3 %
4605 - Radio Equipment and Upgrades	7,470	28,000	20,507	5,000	(82.1)%
4749 - Detention - Washers	—	47,987	47,987	—	(100.0)%
4757 - Detention Center Upgrades	147,903	6,542,391	447,570	5,600,000	(14.4)%
Total Capital Outlays	$ 226,077	$ 6,736,378	$ 626,477	$ 6,275,000	(6.8)%

Lea County Emergency Management
And
Environmental Services

Environmental Gross Receipt Tax

411-27 Environmental GRT

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1381 - Miscellaneous	$ 75,925	$ 25,000	$ 25,184	$ —	(100.0)%
1062 - Administrative Fee	103,238	115,773	115,773	—	(100.0)%
Miscellaneous Total	179,163	140,773	140,957	—	(200.0)%
Other Taxes					
1800 - Gross Receipts Tax	4,592,236	3,400,000	3,836,188	—	(100.0)%
Other Taxes Total	4,592,236	3,400,000	3,836,188	—	(100.0)%
Total Revenue	4,771,399	3,540,773	3,977,145	—	(100.0)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	322,591	378,965	260,348	—	(100.0)%
2005 - Overtime	22,370	31,200	15,227	—	(100.0)%
2063 - PERA	41,265	54,793	36,566	—	(100.0)%
2064 - FICA	26,525	31,756	21,510	—	(100.0)%
2065 - Health Insurance	99,134	151,350	85,383	—	(100.0)%
2200 - Retiree Health Care	7,297	10,801	6,433	—	(100.0)%
2208 - Vacation	1,998	3,300	1,927	—	(100.0)%
2209 - Straight Time - OT	239	1,645	—	—	(100.0)%
Total Salaries & Benefits	521,419	663,810	427,394	—	(100.0)%
Operating Costs					
2007 - Communications	7,116	12,000	8,192	—	(100.0)%
2008 - Printing & Publishing	1,393	7,000	770	—	(100.0)%
2009 - Office Supplies	4,000	4,000	3,204	—	(100.0)%
2010 - Travel/Per Diem	2,565	4,000	941	—	(100.0)%
2011 - Vehicle - Gas & Oil	42,648	58,000	30,455	—	(100.0)%
2012 - Maintenance	84,981	99,783	67,912	—	(100.0)%
2013 - Rental Of Equipment	6,601	10,000	3,610	—	(100.0)%
2088 - Animal Control	3,187	7,500	3,185	—	(100.0)%
2016 - Education/Registration/Dues	1,992	4,000	1,402	—	(100.0)%
2025 - Utilities	4,652	6,500	3,664	—	(100.0)%
2111 - Vehicle - Maintenance	5,385	20,000	10,058	—	(100.0)%
2113 - Supplies - Vector Control	5,813	8,000	1,785	—	(100.0)%
2130 - Computers And Peripherals	5,912	10,000	7,640	—	(100.0)%
2137 - Disposal Fee	148	2,000	—	—	(100.0)%
2160 - Environmental Clean-Up	—	50,000	13,890	—	(100.0)%
2131 - Uniforms	4,508	7,500	5,262	—	(100.0)%
2151 - Contract Hauling	349,014	375,000	300,978	—	(100.0)%
2152 - Contract Labor/Professional Service	415,506	450,000	370,827	—	(100.0)%
2153 - Disposal	433,785	450,000	280,058	—	(100.0)%
2207 - State Administrative Fee	149,318	118,750	117,095	—	(100.0)%
Total Operating Costs	1,528,523	1,704,033	1,230,926	—	(100.0)%
Total Expenditures	2,049,943	2,367,843	1,658,320	—	(19.1)%

411-27 Environmental GRT

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Net Change from Operations	2,721,456	1,172,930	2,318,824	—	(14.8)%
Capital Outlays (See Detail)	442,087	2,933,000	611,701	—	38.4 %
Net Change in Fund Balance	2,279,369	(1,760,070)	1,707,124	—	(25.1)%
Cash Fund Balance Beginning of Year	3,400,479	5,679,848	5,679,848	7,624,177	34.2 %
Cash Transfer from the General Fund	—	—	—	(7,624,177)	— %
Cash Fund Balance End of Year	$ 5,679,848	$ 3,919,778	$ 7,386,971	$ —	(100.0)%

411-27 Environmental GRT

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
411-27 Environmental Services							
Full-Time Positions							
Assistant Manager	0.00	$ —	$ —	$ —	$ —	$ —	—
Director	0.00	—	—	—	—	—	—
Administrative Coordinator	0.00	—	—	—	—	—	—
Supervisor	0.00	—	—	—	—	—	—
Technician	0.00	—	—	—	—	—	—
Full-Time Positions Total	0.00	—	—	—	—	—	—
Overtime		—	—	—	—	—	—
Straight Time - OT		—	—	—	—	—	—
Vacation		—	—	—	—	—	—
Environmental Services Total	0.00	$ —	$ —	$ —	$ —	$ —	$ —

411-27 Environmental GRT

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4315 - Pickup (s)	$ 74,944	$ 180,000	$ 131,576	$ —	(100.0)%
4328 - Remodel Courthouse	—	800,000	—	—	(100.0)%
4333 - Judicial Complex	—	—	—	—	— %
4367 - Equipment	342,408	223,000	—	—	(100.0)%
4641 - Computer Equipment	24,736	25,000	24,600	—	(100.0)%
4647 - Airport Improvements	—	380,000	380,000	—	(100.0)%
4471 - Security Gate	—	—	—	—	— %
4481 - Eunice Convenience Center	—	400,000	—	—	(100.0)%
4778 - Building Improvements	—	400,000	75,525	—	(100.0)%
4589 - North Hobbs Convenience Center	—	525,000	—	—	(100.0)%
Total Capital Outlays	$ 442,087	$ 2,933,000	$ 611,701	$ —	(100.0)%

Tire Recycling Grant

426-26 Tire Recycling

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1782 - State Grant-Tire Recycling	$ —	$ —	$ —	$ —	— %
Intergovernmental Total	—	—	—	—	— %
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Operating Costs					
2076 - Equipment Operating	—	—	—	—	— %
2605 - Operating Costs	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	1,800	1,800	1,800	1,800	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 1,800	$ 1,800	$ 1,800	$ 1,800	— %

Lea County Emergency Management Services

Maljamar Volunteer Fire Department

407-14 Maljamar Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1490 - State Grant	$ 36,038	$ —	$ —	$ —	— %
1560 - State Fire Allotment	76,655	75,062	64,363	75,062	— %
Intergovernmental Total	112,693	75,062	64,363	75,062	— %
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	112,693	75,062	64,363	75,062	— %
Expenditures					
Operating Costs					
2007 - Communications	1,671	3,000	1,286	3,000	— %
2009 - Office Supplies	500	500	—	500	— %
2010 - Travel/Per Diem	—	1,500	—	1,500	— %
2013 - Rental Of Equipment	1,602	1,700	1,282	1,700	— %
2016 - Education/Registration/Dues	—	1,000	—	1,000	— %
2023 - Maintenance - Building	—	2,000	—	2,000	— %
2025 - Utilities	2,814	6,500	2,104	6,500	— %
2076 - Equipment Operating	85,084	58,612	24,733	64,004	9.2 %
2505 - Meal Expense	—	250	—	250	— %
Total Operating Costs	91,672	75,062	29,405	80,454	7.2 %
Total Expenditures	91,672	75,062	29,405	80,454	(67.9)%
Net Change from Operations	21,022	—	34,958	(5,392)	66.3 %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	21,022	—	34,958	(5,392)	66.3 %
Cash Fund Balance Beginning of Year	108,203	129,224	129,224	187,140	44.8 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 129,224	$ 129,224	$ 164,182	$ 181,748	40.6 %

407-14 Maljamar Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4124 - Compressor	$ —	$ —	$ —	$ —	—%
4529 - Fire Protection Grant	—	—	—	—	—%
Total Capital Outlays	$ —	$ —	$ —	$ —	—%

Knowles Volunteer Fire Department

408-15 Knowles Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1490 - State Grant	$ 61,213	$ —	$ —	$ —	— %
1560 - State Fire Allotment	80,914	79,232	67,939	79,232	— %
Intergovernmental Total	142,127	79,232	67,939	79,232	— %
Miscellaneous					
1262 - Volunteer Firefighter Reimbursement	2,773	—	—	—	— %
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	2,773	—	—	—	— %
Total Revenue	144,899	79,232	67,939	79,232	— %
Expenditures					
Operating Costs					
2007 - Communications	2,120	3,000	1,522	3,000	— %
2009 - Office Supplies	600	600	—	600	— %
2010 - Travel/Per Diem	651	1,500	—	1,500	— %
2013 - Rental Of Equipment	961	1,000	854	1,000	— %
2016 - Education/Registration/Dues	995	1,000	(1,725)	1,000	— %
2023 - Maintenance - Building	—	1,500	—	1,500	— %
2025 - Utilities	8,025	7,500	5,248	7,500	— %
2076 - Equipment Operating	112,879	63,882	34,439	68,574	7.3 %
2505 - Meal Expense	—	250	—	250	— %
Total Operating Costs	126,230	80,232	40,338	84,924	5.8 %
Total Expenditures	126,230	80,232	40,338	84,924	(68.0)%
Net Change from Operations	18,669	(1,000)	27,601	(5,692)	47.8 %
Capital Outlays (See Detail)	—	600,000	—	—	(100.0)%
Net Change in Fund Balance	18,669	(601,000)	27,601	(5,692)	47.8 %
Cash Fund Balance Beginning of Year	46,544	65,213	65,213	115,865	77.7 %
Cash Transfer from the General Fund	—	600,000	—	525,000	(12.5)%
Cash Fund Balance End of Year	$ 65,213	$ 64,213	$ 92,814	$ 635,173	889.2 %

408-15 Knowles Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4125 - Facility Improvements	$ —	$ 600,000	$ —	$ —	(100)%
Total Capital Outlays	$ —	$ 600,000	$ —	$ —	(100)%

Lea Regional Aircraft Rescue and Firefighting Department

409-16 Lea Regional Airport Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1180 - Interest On Investments	$ —	$ —	$ —	$ —	— %
1260 - Refunds	—	—	—	—	— %
1381 - Miscellaneous	—	—	—	—	— %
1420 - Recoveries	—	—	—	—	— %
Miscellaneous Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	35,054	195,307	28,931	35,547	(81.8)%
2003 - Part Time Positions	106,620	124,800	72,557	124,800	— %
2005 - Overtime	3,589	5,000	2,197	2,500	(50.0)%
2063 - PERA	5,151	10,664	4,126	5,377	(49.6)%
2064 - FICA	2,868	24,970	2,360	12,534	(49.8)%
2065 - Health Insurance	20,523	45,020	16,792	23,183	(48.5)%
2200 - Retiree Health Care	987	2,009	778	1,013	(49.6)%
2208 - Vacation	—	1,000	—	1,000	— %
2209 - Straight Time - OT	—	300	—	—	(100.0)%
Total Salaries & Benefits	174,792	409,070	127,742	205,954	(49.7)%
Operating Costs					
2007 - Communications	—	4,000	—	6,000	50.0 %
2009 - Office Supplies	1,000	1,000	317	1,000	— %
2010 - Travel/Per Diem	1,845	3,500	638	3,500	— %
2016 - Education/Registration/Dues	4,100	5,000	4,796	5,000	— %
2023 - Maintenance - Building	—	2,000	504	3,000	50.0 %
2025 - Utilities	6,025	7,000	5,073	8,000	14.3 %
2076 - Equipment Operating	35,343	50,000	22,533	53,000	6.0 %
2505 - Meal Expense	—	500	—	500	— %
Total Operating Costs	48,313	73,000	33,860	80,000	9.6 %
Total Expenditures	223,105	482,070	161,601	285,954	(40.7)%
Net Change from Operations	(223,105)	(482,070)	(161,601)	(285,954)	(40.7)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(223,105)	(482,070)	(161,601)	(285,954)	(40.7)%
Cash Fund Balance Beginning of Year	50,328	17,222	17,222	16,425	(4.6)%
Cash Transfer from the General Fund	190,000	483,760	180,000	500,000	3.4 %
Cash Fund Balance End of Year	$ 17,222	$ 18,912	$ 35,621	$ 230,471	1,118.6 %

409-16 Lea Regional Airport Fire Department

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
409-16 Airport Fire Dept							
Full-Time Positions							
Firefighter	2.00	$ 35,547	$ 2,719	$ 5,377	$ 23,183	$ 1,013	$ 67,839
Full-Time Positions Total	2.00	35,547	2,719	5,377	23,183	1,013	67,839
Overtime		2,500	191	—	—	—	2,691
Part-Time Positions		124,800	9,547	—	—	—	134,347
SEC 125 Flex Spending		—	—	—	—	—	—
Straight Time - OT		—	—	—	—	—	—
Vacation		1,000	77	—	—	—	1,077
Emergency Management Total	2.00	$ 163,847	$ 12,534	$ 5,377	$ 23,183	$ 1,013	$ 205,954

Monument Volunteer Fire Department

410-17 Monument Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1490 - State Grant	$ —	$ —	$ —	$ —	— %
1560 - State Fire Allotment	85,172	83,401	71,514	83,401	— %
Intergovernmental Total	85,172	83,401	71,514	83,401	— %
Miscellaneous					
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous Total	—	—	—	—	— %
Total Revenue	85,172	83,401	71,514	83,401	— %
Expenditures					
Operating Costs					
2007 - Communications	2,112	3,000	1,617	3,000	— %
2009 - Office Supplies	600	600	—	600	— %
2010 - Travel/Per Diem	—	1,500	—	1,500	— %
2013 - Rental Of Equipment	320	500	—	500	— %
2016 - Education/Registration/Dues	997	1,000	—	1,000	— %
2023 - Maintenance - Building	445	2,000	—	2,000	— %
2025 - Utilities	4,319	6,500	2,694	6,500	— %
2076 - Equipment Operating	45,187	68,051	28,734	74,043	8.8 %
2505 - Meal Expense	—	250	—	250	— %
Total Operating Costs	53,982	83,401	33,045	89,393	7.2 %
Total Expenditures	53,982	83,401	33,045	89,393	(38.8)%
Net Change from Operations	31,190	—	38,470	(5,992)	23.3 %
Capital Outlays (See Detail)	—	100,000	99,016	—	(100.0)%
Net Change in Fund Balance	31,190	(100,000)	(60,546)	(5,992)	(294.1)%
Cash Fund Balance Beginning of Year	100,910	132,100	132,100	99,491	(24.7)%
Cash Transfer from the General Fund	—	—	—	30,000	— %
Cash Fund Balance End of Year	$ 132,100	$ 32,100	$ 71,554	$ 123,499	284.7 %

410-17 Monument Fire Department

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4638 - Fire Apparatus	—	$ 100,000	$ 99,016	$ —	(100.0)%
4529 - Fire Protection Grant	—	—	—	—	—%
Total Capital Outlays	—	$ 100,000	$ 99,016	$ —	(100.0)%

Knowles EMS

604-47 EMS Knowles

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1630 - Emergency Medical SRV	$ 5,069	$ 5,000	$ 5,166	$ 5,000	—%
Intergovernmental Total	5,069	5,000	5,166	5,000	—%
Total Revenue	5,069	5,000	5,166	5,000	—%
Expenditures					
Operating Costs					
2044 - Supplies	1,989	5,000	1,725	5,000	—%
Total Operating Costs	1,989	5,000	1,725	5,000	—%
Total Expenditures	1,989	5,000	1,725	5,000	—%
Net Change from Operations	3,080	—	3,441	—	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	3,080	—	3,441	—	—%
Cash Fund Balance Beginning of Year	15,740	18,820	18,820	22,261	18.3%
Cash Transfer from the General Fund	—	—	—	—	—%
Cash Fund Balance End of Year	$ 18,820	$ 18,820	$ 22,261	$ 22,261	18.3%

Maljamar EMS

613-48 EMS Fund - Maljamar

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Expenditures					
Operating Costs					
2044 - Supplies	$ —	$ 6,993	$ —	$ 6,993	—%
Total Operating Costs	—	6,993	—	6,993	—%
Total Expenditures	—	6,993	—	6,993	—%
Net Change from Operations	—	(6,993)	—	(6,993)	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	—	(6,993)	—	(6,993)	—%
Cash Fund Balance Beginning of Year	6,994	6,994	6,994	6,994	—%
Cash Transfer from the General Fund	—	—	—	—	—%
Cash Fund Balance End of Year	$ 6,994	$ 1	$ 6,994	$ 1	—%

Lea County Fire Marshal

618-79 Lea County Fire Marshal

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1396 - NM Legislative Grant	$ —	$ 200,000	$ —	$ 200,000	—%
1560 - State Fire Allotment	$ 80,914	$ 79,232	$ 67,939	$ 79,232	—%
Intergovernmental Total	80,914	279,232	67,939	279,232	—%
Total Revenue	80,914	279,232	67,939	279,232	—%
Expenditures					
Operating Costs					
2007 - Communications	2,361	2,500	2,589	2,500	—%
2009 - Office Supplies	425	1,500	1,375	1,500	—%
2010 - Travel/Per Diem	1,076	3,000	205	3,000	—%
2016 - Education/Registration/Dues	243	2,500	—	2,500	—%
2076 - Equipment Operating	26,418	69,232	34,522	69,232	—%
2505 - Meal Expense	—	500	—	500	—%
Total Operating Costs	30,523	79,232	38,691	79,232	—%
Total Expenditures	30,523	79,232	38,691	79,232	—%
Net Change from Operations	50,391	200,000	29,248	200,000	—%
Capital Outlays (See Detail)	2,743	1,500,000	169,603	3,300,000	120.0%
Net Change in Fund Balance	47,648	(1,300,000)	(140,355)	(3,100,000)	138.5%
Cash Fund Balance Beginning of Year	52,336	99,984	99,984	130,806	30.8%
Cash Transfer from the General Fund	—	1,213,377	200,000	3,300,000	172.0%
Cash Fund Balance End of Year	$ 99,984	$ 13,361	$ 159,630	$ 330,806	2,375.8%

618-79 Lea County Fire Marshal

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4638 - Apparatus	$ —	$ —	$ —	$ —	—%
4493 - Knowles, Maljamar & Monument Water Systems	—	—	—	300,000	—%
4123 - County Fire Department Improvements	2,743	1,500,000	169,602.71	3,000,000	100.0%
Total Capital Outlays	$ 2,743	$ 1,500,000	$ 169,603	$ 3,300,000	120.0%

Fire Excise Tax

619-59 Fire Excise

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1180 - Interest On Investments	$ 17,550	$ 4,000	$ 2,947	$ 4,000	— %
Miscellaneous	17,550	4,000	2,947	4,000	— %
Total Revenue	17,550	4,000	2,947	4,000	— %
Expenditures					
Operating Costs					
2231 - Equipment - Monument	—	—	—	—	— %
2232 - Equipment - Maljamar	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	17,550	4,000	2,947	4,000	— %
Capital Outlays (See Detail)	479,314	600,000	251,536	350,000	(41.7)%
Net Change in Fund Balance	(461,764)	(596,000)	(248,590)	(346,000)	(41.9)%
Cash Fund Balance Beginning of Year	909,311	447,547	447,547	198,957	(55.5)%
Cash Transfer from the General Fund	—	280,661	—	200,000	(28.7)%
Cash Fund Balance End of Year	$ 447,547	$ 132,208	$ 198,957	$ 52,957	(59.9)%

619-59 Fire Excise

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4438 - Fire Truck	229,314	250,000	250,000	—	(100.0)%
4638 - Apparatus	250,000	350,000	1,536	350,000	— %
Total Capital Outlays	$ 479,314	$ 600,000	$ 251,536	$ 350,000	(41.7)%

Monument EMS

621-61 EMS Monument

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1630 - Emergency Medical SRV	$ —	$ 5,000	$ —	$ 5,000	—%
Intergovernmental Total	—	5,000	—	5,000	—%
Total Revenue	—	5,000	—	5,000	—%
Expenditures					
Operating Costs					
2044 - Supplies	—	5,000	—	5,000	—%
Total Operating Costs	—	5,000	—	5,000	—%
Total Expenditures	—	5,000	—	5,000	—%
Net Change from Operations	—	—	—	—	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	—	—	—	—	—%
Cash Fund Balance Beginning of Year	1,017	1,017	1,017	1,017	—%
Cash Transfer from the General Fund	—	—	—	—	—%
Cash Fund Balance End of Year	$ 1,017	$ 1,017	$ 1,017	$ 1,017	—%

Emergency Management Performance Grant

424-77 EMPG Reimbursement

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1435 - EMPG Prior Year	$ 8,116	$ —	$ —	$ —	— %
1436 - EMPG Current Year	17,194	50,731	10,153	50,731	— %
Intergovernmental Total	25,310	50,731	10,153	50,731	— %
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	25,310	50,731	10,153	50,731	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	25,169	26,893	20,282	26,381	(1.9)%
2005 - Overtime	—	500	—	—	(100.0)%
2063 - PERA	3,707	4,068	3,067	3,990	(1.9)%
2064 - FICA	1,923	2,134	1,550	2,018	(5.4)%
2065 - Health Insurance	3,881	4,257	3,176	4,385	3.0 %
2200 - Retiree Health Care	—	766	—	752	(1.9)%
2208 - Vacation	—	—	—	—	— %
2209 - Straight Time - OT	—	500	—	—	(100.0)%
Total Salaries & Benefits	34,681	39,118	28,074	37,526	(4.1)%
Total Expenditures	34,681	39,118	28,074	37,526	(19.1)%
Net Change from Operations	(9,371)	11,613	(17,921)	13,205	91.2 %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(9,371)	11,613	(17,921)	13,205	91.2 %
Cash Fund Balance Beginning of Year	32,906	23,536	23,536	38,488	63.5 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 23,536	$ 35,148	$ 5,615	$ 51,693	47.1 %

424-77 EMPG Reimbursement

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
Special Revenue Funds							
424-77 EMPG Reimbursement							
Emergency Management							
Full-Time Positions							
Director	0.25	26,381	2,018	3,990	4,385	752	37,526
Full-Time Positions Total	0.25	26,381	2,018	3,990	4,385	752	37,526
Overtime		—	—	—	—	—	—
Straight Time - OT		—	—	—	—	—	—
Vacation		—	—	—	—	—	—
EMPG Reimbursement Total	0.25	$ 26,381	$ 2,018	$ 3,990	$ 4,385	$ 752	$ 37,526

Other Grants

431-51 Grant Funding

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1365 - Bennett Colonias Grant	$ 37,501	$ —	$ —	$ —	— %
1370 - Homeland Security 2018	—	117,162	—	—	(100.0)%
1437 - Homeland Security Grant	896	12,672	—	—	(100.0)%
1750 - SHSGP	7,119	—	—	—	— %
1759 - NMDOT Aviation Grant 2016	40,944	215,000	7,664	—	(100.0)%
1760 - Lea County Health Council	—	—	—	—	— %
1813 - SHSGP 2018	208,630	68,314	47,685	—	(100.0)%
Intergovernmental Total	295,089	413,148	55,349	—	(100.0)%
Miscellaneous					
1260 - Refunds	—	—	—	—	— %
1381 - Miscellaneous	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	295,089	413,148	55,349	—	(100.0)%
Expenditures					
Operating Costs					
2220 - Bennett Colonias Grant Project	41,393	—	—	—	— %
2437 - Homeland Security Grant	—	—	—	—	— %
2454 - Lea County Health Council	6,099	21,335	268	21,335	— %
Total Operating Costs	47,492	21,335	268	21,335	— %
Total Expenditures	47,492	21,335	268	21,335	— %
Net Change from Operations	247,597	391,813	55,081	(21,335)	(105.4)%
Capital Outlays (See Detail)	174,016	400,476	38,753	—	(100.0)%
Net Change in Fund Balance	73,582	(8,663)	16,328	(21,335)	146.3 %
Cash Fund Balance Beginning of Year	20,101	193,683	193,683	202,207	4.4 %
Cash Transfer from the General Fund	100,000	—	—	—	— %
Cash Fund Balance End of Year	$ 193,683	$ 185,020	$ 210,011	$ 180,872	(2.2)%

431-51 Grant Funding

	FY 20 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4109 - NM DOT Aviation Grant	69,652	215,000	15,328	—	(100.0)%
4407 - Homeland Security 2018	15,750	117,162	23,425	—	(100.0)%
4559 - SHSGP 2017	88,614	68,314	—	—	(100.0)%
Total Capital Outlays	$ 174,015.9	$ 400,476	$ 38,752.53	$ —	(100.0)%

Lea County Law Enforcement

Law Enforcement Protection Grant

605-39 Law Enforcement Protection Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1720 - LEPF Allotment	$ 56,600	$ 59,000	$ 59,000	$ 60,800	3.1%
Intergovernmental Total	56,600	59,000	59,000	60,800	3.1%
Total Revenue	56,600	59,000	59,000	60,800	3.1%
Expenditures					
Operating Costs					
2039 - LEPF Expenditures	29,932	89,050	75,971	60,800	(31.7)%
Total Operating Costs	29,932	89,050	75,971	60,800	(31.7)%
Total Expenditures	29,932	89,050	75,971	60,800	(31.7)%
Net Change from Operations	26,668	(30,050)	(16,971)	—	(100.0)%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	26,668	(30,050)	(16,971)	—	—%
Cash Fund Balance Beginning of Year	3,382	30,050	30,050	—	(100.0)
Cash Transfer from the General Fund	—	—	—	500	—%
Cash Fund Balance End of Year	$ 30,050	$ —	$ 13,079	$ 500	—%

JAG Grant

607-67 JAG Grant

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1766 - JAG Grant	$ —	$ 18,301	$ 9,695	$ —	(100.0)%
Intergovernmental Total	—	18,301	9,695	—	(100.0)%
Total Revenue	—	18,301	9,695	—	(100.0)%
Expenditures					
Operating Costs					
2212 - JAG Grant Expenditures	—	18,301	10,069	—	(100.0)%
Total Operating Costs	—	18,301	10,069	—	(100.0)%
Total Expenditures	—	18,301	10,069	—	(100.0)%
Net Change from Operations	—	—	(374)	—	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	—	—	(374)	—	—%
Cash Fund Balance Beginning of Year	10,347	10,347	10,347	24,255	134.4%
Cash Transfer from the General Fund	—	—	—	—	—%
Cash Fund Balance End of Year	$ 10,347	$ 10,347	$ 9,973	$ 24,255	134.4%

HIDTA Region VI Drug Task Force

609-71 Region VI Drug Task Force

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1191 - Reg VI - Chaves County	$ 119,088	$ 161,681	$ 95,849	$ 161,681	— %
1192 - Reg VI - Lincoln County	105,589	134,546	116,913	172,415	28.1 %
1194 - Reg VI - Pecos Valley	306,385	365,498	246,235	365,498	— %
1195 - Reg VI - Administration	84,967	106,101	70,071	101,315	(4.5)%
1287 - Region VI HIDTA Grant Prior Yr Rev	215,711	177,483	288,201	—	(100.0)%
Intergovernmental Total	831,739	945,309	817,269	800,909	(15.3)%
Miscellaneous					
1260 - Refunds	12,499	—	—	—	— %
Miscellaneous Total	12,499	—	—	—	— %
Total Revenue	844,238	945,309	817,269	800,909	(15.3)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	—	—	—	—	— %
2063 - PERA	—	—	—	—	— %
2064 - FICA	—	—	—	—	— %
2065 - Health Insurance	—	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
Total Salaries & Benefits	—	—	—	—	— %
Operating Costs					
2291 - Reg VI - Chaves County	119,088	161,681	95,849	161,681	— %
2292 - Reg VI - Lincoln County	117,766	134,546	116,913	172,415	28.1 %
2294 - Reg VI - Pecos Valley	306,385	365,498	246,235	365,498	— %
2295 - Reg VI - Administration	84,967	106,101	70,071	101,315	(4.5)%
2582 - 15 Task Force Grant	216,033	177,483	288,201	—	(100.0)%
Total Operating Costs	844,238	945,309	817,269	800,909	(15.3)%
Total Expenditures	844,238	945,309	817,269	800,909	(15.3)%
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	—	—	—	—	— %
Cash Fund Balance Beginning of Year	27,085	27,085	27,085	27,085	— %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 27,085	$ 27,085	$ 27,085	$ 27,085	— %

Lea County Drug Task Force

608-41 Lea County Drug Task Force

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1282 - Task Force Grant	$ 282,623	$ 399,211	$ 236,891	$ 399,211	— %
1286 - Lea Co HIDTA Grant Prior Yr Rev	180,740	68,020	116,588	—	(100.0)%
Intergovernmental Total	463,364	467,231	353,478	399,211	(14.6)%
Miscellaneous					
1260 - Refunds	—	—	80	—	— %
Miscellaneous	—	—	80	—	— %
Total Revenue	463,364	467,231	353,558	399,211	(14.6)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	188,847	230,646	169,446	230,169	(0.2)%
2005 - Overtime	38,361	40,569	22,281	40,569	— %
2063 - PERA	7,705	9,579	7,183	9,989	4.3 %
2064 - FICA	4,045	7,949	3,727	8,156	2.6 %
2065 - Health Insurance	6,092	7,682	5,433	7,913	3.0 %
2200 - Retiree Health Care	1,476	1,805	1,355	1,882	4.3 %
2208 - Vacation	—	—	—	—	— %
2209 - Straight Time - OT	—	—	—	—	— %
Total Salaries & Benefits	246,527	298,230	209,424	298,679	0.2 %
Operating Costs					
2010 - Travel/Per Diem	—	—	—	—	— %
2566 - 16 Task Force Grant	81,705	68,020	26,047	—	(100.0)%
2582 - 15 Task Force Grant	—	—	—	—	— %
2583 - 17 Task Force Grant	104,288	100,981	69,882	86,751	(14.1)%
Total Operating Costs	185,993	169,001	95,929	86,751	(48.7)%
Total Expenditures	432,519	467,231	305,354	385,430	(17.5)%
Net Change from Operations	30,844	—	48,205	13,781	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	30,844	—	48,205	13,781	— %
Cash Fund Balance Beginning of Year	83,096	113,940	113,940	186,492	63.7 %
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 113,940	$ 113,940	$ 162,144	$ 200,273	100.0 %

608-41 Lea County Drug Task Force

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
Special Revenue Funds							
608-41 Lea County Drug Task Force							
Drug Task Force							
Full-Time Positions							
Administrative Assistant	1.00	$ 66,045	$ 5,052	$ 9,989	$ 7,913	$ 1,882	$ 90,882
Deputy	1.00	71,425	—	—	—	—	71,425
Task Force Commander	1.00	92,699	—	—	—	—	92,699
Full-Time Positions Total	3.00	230,169	5,052	9,989	7,913	1,882	255,007
Overtime		40,569	3,104	—	—	—	43,673
Lea County Drug Task Force Total	3.00	$ 270,738	$ 8,156	$ 9,989	$ 7,913	$ 1,882	$ 298,679

LCDTF Forfeitures Fund

610-73 LCDTF Forfeitures Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1180 - Interest On Investments	$ 12	$ 30	$ 8,285	$ 30	— %
1920 - Forfeitures Revenues	20,393	—	7,175	—	— %
Miscellaneous Total	20,404	30	15,460	30	— %
Total Revenue	20,404	30	15,460	30	— %
Expenditures					
Operating Costs					
2499 - Forfeitures Expense	17,307	31,000	10,820	20,000	(35.5)%
Total Operating Costs	17,307	31,000	10,820	20,000	(35.5)%
Total Expenditures	17,307	31,000	10,820	20,000	(35.5)%
Net Change from Operations	3,097	(30,970)	4,639	(19,970)	(35.5)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	3,097	(30,970)	4,639	(19,970)	(35.5)%
Cash Fund Balance Beginning of Year	16,563	19,660	19,660	24,299	23.6 %
Cash Transfer from the General Fund	—	20,000	—	20,000	— %
Cash Fund Balance End of Year	$ 19,660	$ 8,690	$ 24,299	$ 24,329	180.0 %

LCDTF JAG Grant

611-74 LCDTF JAG

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1766 - JAG Grant	$ —	$ —	$ —	$ —	—%
Intergovernmental Total	—	—	—	—	—%
Total Revenue	—	—	—	—	—%
Expenditures					
Operating Costs					
2571 - 14 LCDTF JAG Grant	—	—	—	—	—%
Total Operating Costs	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
Net Change from Operations	—	—	—	—	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	—	—	—	—	—%
Cash Fund Balance Beginning of Year	—	—	—	—	—%
Cash Transfer from the General Fund	—	—	—	—	—%
Cash Fund Balance End of Year	$ —	$ —	$ —	$ —	—%

HIDTA Region VI JAG Grant

612-82 HIDTA JAG

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1766 - JAG Grant	$ —	$ —	$ —	$ —	—%
Intergovernmental Total	—	—	—	—	—%
Total Revenue	—	—	—	—	—%
Expenditures					
Operating Costs					
2587 - 14 Region VI JAG Grant	—	—	—	—	—%
Total Operating Costs	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
Net Change from Operations	—	—	—	—	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	—	—	—	—	—%
Cash Fund Balance Beginning of Year	—	—	—	—	—%
Cash Transfer from the General Fund	—	—	—	—	—%
Cash Fund Balance End of Year	$ —	$ —	$ —	$ —	—%

Lea County Debt Service Fund

658-58 Debt Service GRT

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Gross Receipts Taxes					
1800 - Gross Receipts Tax	$ 8,838,562	$ 6,800,000	$ 7,087,689	$ —	(100.0)%
Gross Receipts Taxes Total	8,838,562	6,800,000	7,087,689	—	(100.0)%
Miscellaneous					
1391 - Interest on Investments	5,503	3,000	1,600	—	(100.0)%
Miscellaneous Total	5,503	3,000	1,600	—	(100.0)%
Total Revenue	8,844,065	6,803,000	7,089,290	—	(100.0)%
Expenditures					
Operating Costs					
2207 - State Administrative Fee	287,218	237,500	209,178	—	(100.0)%
2339 - Principal Payment	755,000	775,000	—	—	(100.0)%
2340 - Interest Payment	120,482	104,326	55,350	—	(100.0)%
2341 - Debt Retirement	—	6,000,000	4,980,114	—	(100.0)%
Total Operating Costs	1,162,700	7,116,826	5,244,642	—	(100.0)%
Total Expenditures	1,162,700	7,116,826	5,244,642	—	(100.0)%
Net Change from Operations	7,681,365	(313,826)	1,844,648	—	(100.0)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	7,681,365	(313,826)	1,844,648	—	(100.0)%
Cash Fund Balance Beginning of Year	2,855,567	1,000,001	1,000,001	4,628,844	362.9 %
Cash Transfer from the Debt Service Fund	(9,536,932)	—	—	(4,628,844)	— %
Cash Fund Balance End of Year	$ 1,000,001	$ 686,175	$ 2,844,649	$ —	(100.0)%

Lea County Enterprise Funds

Lea County Water Service Fund

675-85 Water Service Fund

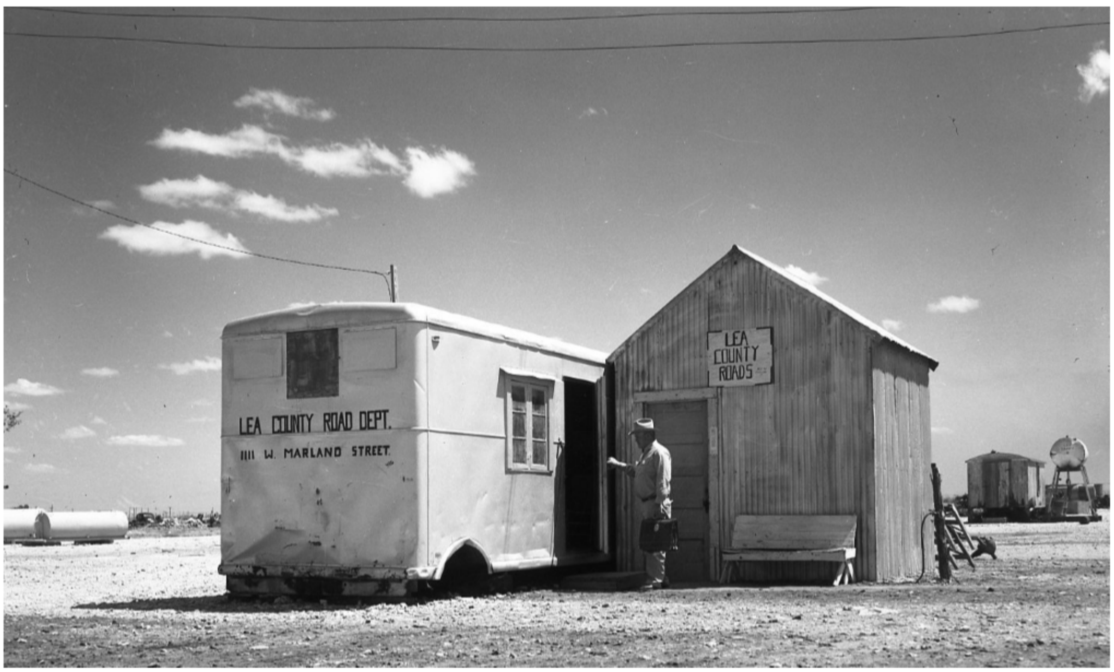
	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1182 - Water Sales	$ —	$ —	$ —	$ —	— %
Charges for Services Total	—	—	—	—	— %
Miscellaneous					
1424 - Gross Rec Water Sales	—	—	—	—	— %
Miscellaneous	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	—	—	—	—	— %
2005 - Overtime	—	—	—	—	— %
2063 - PERA	—	—	—	—	— %
2064 - FICA	—	—	—	—	— %
2065 - Health Insurance	—	—	—	—	— %
2200 - Retiree Health Care	—	—	—	—	— %
2208 - Vacation	—	—	—	—	— %
Total Salaries & Benefits	—	—	—	—	— %
Operating Costs					
2112 - Rental Of Land	—	—	—	—	— %
Total Operating Costs	—	—	—	—	— %
Total Expenditures	—	—	—	—	— %
Net Change from Operations	—	—	—	—	— %
Capital Outlays (See Detail)	11,586	148,434	624	148,434	— %
Net Change in Fund Balance	(11,586)	(148,434)	(624)	(148,434)	— %
Cash Fund Balance Beginning of Year	354,707	343,121	343,121	342,376	(0.2)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 343,121	$ 194,687	$ 342,496	$ 193,942	(0.4)%

675-85 Water Service Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4499 - Water/Sewer System	$ 11,586	$ 148,434	$ 624	$ 148,434	—%
Total Capital Outlays	$ 11,586	$ 148,434	$ 624	$ 148,434	—%

Trust and Agency Funds

Trust & Agency Fund



800-70 Trust & Agency

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1245 - Promoter Event Pass Through	$ 18,913	$ 125,000	$ 4,752	$ 125,000	— %
1324 - Gross Receipts-Solid Waste	192,381	200,000	158,885	200,000	— %
1346 - Pass Through Revenue	—	—	1,904	—	— %
1411 - Gross Receipts	29,896	50,000	27,822	50,000	— %
1428 - SEC 125 Contribution	64,810	85,000	43,136	85,000	— %
1901 - Livestock Sale	551,313	600,000	607,145	700,000	16.7 %
Miscellaneous Total	857,313	1,060,000	843,644	1,160,000	9.4 %
Total Revenue	857,313	1,060,000	843,644	1,160,000	9.4 %
Expenditures					
Operating Costs					
2109 - SEC 125 Flex Spending	62,666	85,000	67,075	85,000	— %
2121 - Gross Receipts Tax	220,140	250,000	187,261	250,000	— %
2173 - Pass Through Funds	18,042	125,000	4,144	125,000	— %
2330 - Junior Livestock Sale	530,046	600,000	582,399	700,000	16.7 %
Total Operating Costs	830,893	1,060,000	840,879	1,160,000	9.4 %
Total Expenditures	830,893	1,060,000	840,879	1,160,000	9.4 %
Net Change from Operations	26,420	—	2,765	—	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	26,420	—	2,765	—	— %
Cash Fund Balance Beginning of Year	28,663	55,082	55,082	42,156	(23.5)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 55,082	$ 55,082	$ 57,847	$ 42,156	(23.5)%

Lea County Communications Authority

808-78 Lea County Communications Authority

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1687 - County Contribution	$ 1,665,750	$ 2,018,036	$ 1,195,888	$ 1,576,852	(21.9)%
1688 - City Contribution	1,670,947	2,047,252	1,218,632	1,606,066	(21.6)%
1691 - DFA 911 Grant	1,500	—	—	—	— %
1992 - Training Reimbursement	—	—	—	—	— %
Intergovernmental Total	3,338,197	4,065,288	2,414,520	3,182,918	(21.7)%
Miscellaneous					
1450 - Xerox,Maps,Voters List	1,145	—	5,616	—	— %
1260 - Refunds	488	—	—	—	— %
Miscellaneous	1,633	—	5,616	—	— %
Total Revenue	3,339,830	4,065,288	2,420,136	3,182,918	(21.7)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	1,242,506	1,360,352	993,193	1,188,453	(12.6)%
2005 - Overtime	253,032	200,000	193,528	125,000	(37.5)%
2063 - PERA	180,089	205,753	139,404	179,754	(12.6)%
2064 - FICA	114,812	122,427	90,477	102,009	(16.7)%
2065 - Health Insurance	312,511	394,893	240,393	308,440	(21.9)%
2109 - SEC 125 Flex Spending	—	—	—	—	— %
2200 - Retiree Health Care	34,499	38,770	26,291	33,871	(12.6)%
2208 - Vacation	22,047	20,000	11,348	20,000	— %
2209 - Straight Time - OT	1,702	20,000	—	—	(100.0)%
Total Salaries & Benefits	2,161,198	2,362,195	1,694,634	1,957,527	(17.1)%
Operating Costs					
2006 - Postage	1,391	2,000	1,356	2,000	— %
2007 - Communications	49,035	60,000	42,702	70,000	16.7 %
2008 - Printing & Publishing	1,969	2,500	1,427	2,500	— %
2009 - Office Supplies	27,477	25,000	18,974	20,000	(20.0)%
2010 - Travel/Per Diem	3,005	10,000	2,522	10,000	— %
2011 - Vehicle - Gas & Oil	2,720	5,000	1,332	5,000	— %
2012 - Maintenance	37,321	80,000	59,256	80,000	— %
2016 - Education/Registration/Dues	18,294	30,000	4,815	20,000	(33.3)%
2023 - Maintenance - Building	54,862	92,000	70,479	82,000	(10.9)%
2025 - Utilities	58,476	55,000	41,365	55,000	— %
2046 - Janitors Supplies	3,095	5,000	2,447	5,000	— %
2062 - Audit	7,591	7,591	7,591	7,591	— %
2066 - Insurance - Worker's Comp	—	5,000	—	5,000	— %
2067 - Property/Liability Insurance	22,814	32,000	30,211	32,000	— %
2079 - Contractural Serv - Maintenance	24,171	28,000	20,752	32,000	14.3 %
2086 - Contractual Serv - Physicals	7,946	5,000	4,631	8,000	60.0 %
2104 - Contract - Other Services	507,727	210,000	201,704	210,000	— %
2111 - Vehicle - Maintenance	1,721	5,000	1,711	5,000	— %

808-78 Lea County Communications Authority

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
2130 - Computers And Peripherals	26,435	55,000	54,282	45,000	(18.2)%
2131 - Uniforms	4,280	8,000	27	8,000	— %
2152 - Contract Labor/Professional Services	8,580	15,000	8,528	15,000	— %
2287 - Software License Agreement	188,056	150,000	—	60,000	(60.0)%
2810 - Radio Repair, Software, Maintenance	14,289	50,000	46,017	20,000	(60.0)%
2814 - Data Connectivity	47,118	46,000	30,400	46,000	— %
2902 - Tower Lease(s)	54,000	54,000	41,963	54,000	— %
Total Operating Costs	1,172,374	1,037,091	694,491	899,091	(13.3)%
Total Expenditures	3,333,571	3,399,286	2,389,124	2,856,618	(16.0)%
Net Change from Operations	6,259	666,002	31,011	326,300	(51.0)%
Capital Outlays (See Detail)	109,415	666,000	651,564	351,300	(47.3)%
Net Change in Fund Balance	(103,156)	2	(620,553)	(25,000)	— %
Cash Fund Balance Beginning of Year	851,202	748,046	748,046	555,222	(25.8)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 748,046	$ 748,048	$ 127,494	$ 530,222	(29.1)%

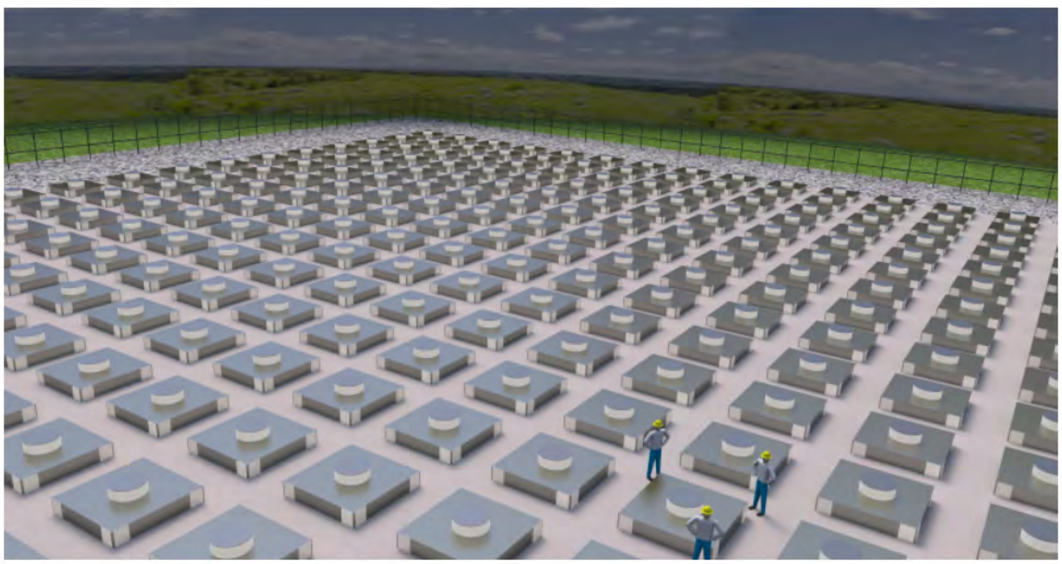
808-78 Lea County Communications Authority

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
808-78 Lea County Communications Authority							
Full-Time Positions							
Director	1.00	$ 99,654	$ 7,624	$ 15,073	$ —	$ 2,840	$ 125,190
ECS Supervisor	1.00	53,664	4,105	8,117	17,539	1,529	84,954
Quality Assurance	1.00	63,606	4,866	9,620	6,885	1,813	86,791
Training Coordinator	1.00	54,748	4,188	8,281	23,183	1,560	91,960
ECS	24.00	858,957	65,710	129,917	252,920	24,480	1,331,984
IT Coordinator	1.00	57,824	4,424	8,746	7,913	1,648	80,554
Full-Time Positions Total	29.00	1,188,453	90,917	179,754	308,440	33,871	1,801,434
Overtime		125,000	9,563	—	—	—	134,563
Vacation		20,000	1,530	—	—	—	21,530
Lea County Communications Authority Total	29.00	$ 1,333,453	$ 102,009	$ 179,754	$ 308,440	$ 33,871	$ 1,957,527

808-78 Lea County Communications Authority

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4324 - Copier	$ —	$ —	$ —	$ 25,000	— %
4331 - Server Upgrade	$ 51,391	$ 186,000	$ 186,000	$ 275,000	47.8 %
4641 - Computer Equipment	—	—	359	51,300	— %
4714 - Security Improvements	18,459	480,000	465,204	—	(100.0)%
4382 - Vehicle	39,565	—	—	—	— %
Total Capital Outlays	$ 109,415	$ 666,000	$ 651,564	$ 351,300	(47.3)%

Eddy Lea Energy Alliance



809-83 Eddy-Lea Energy Alliance

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Intergovernmental					
1687 - County Contribution	$ 25,000	$ 100,000	$ —	$ 100,000	— %
1688 - City Contribution	$ 50,000	$ 100,000	$ —	$ 100,000	— %
Intergovernmental Total	75,000	200,000	—	200,000	— %
Miscellaneous					
1290 - Rental of Property	11,261	11,547	—	11,547	— %
1381 - Miscellaneous	171	—	—	—	— %
Miscellaneous	11,432	11,547	—	11,547	— %
Total Revenue	86,432	211,547	—	211,547	— %
Expenditures					
Operating Costs					
2009 - Office Supplies	—	1,000	—	1,000	— %
2010 - Travel/Per Diem	—	20,000	—	20,000	— %
2012 - Maintenance	—	1,000	—	1,000	— %
2027 - Advertising	1,030	3,000	1,080	3,000	— %
2067 - Property/Liability Insurance	2,772	3,000	2,777	6,000	100.0 %
2102 - Contract - Legal	—	120,000	3,830	117,000	(2.5)%
2152 - Contract Labor/Professional Services	49,697	67,000	49,587	67,000	— %
Total Operating Costs	53,499	215,000	57,273	215,000	— %
Total Expenditures	53,499	215,000	57,273	215,000	— %
Net Change from Operations	32,932	(3,453)	(57,273)	(3,453)	— %
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	32,932	(3,453)	(57,273)	(3,453)	— %
Cash Fund Balance Beginning of Year	98,500	131,432	131,432	93,200	(29.1)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 131,432	$ 127,979	$ 74,159	$ 89,747	(29.9)%

Lea County Solid Waste Authority

810-20 Lea County Solid Waste Authority

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Charges for Services					
1328 - Tipping Fees	$ 3,847,622	$ 3,300,000	$ 3,177,702	$ 2,970,000	(10.0)%
1329 - Solid Waste Rental	1,200	1,000	800	1,000	— %
Charges for Services Total	3,848,822	3,301,000	3,178,502	2,971,000	(10.0)%
Miscellaneous					
1260 - Refunds	—	100	—	100	— %
1381 - Miscellaneous	453	1,000	—	1,000	— %
1391 - Interest On Investments	9,822	3,000	12,564	3,000	— %
Miscellaneous	10,275	4,100	12,564	4,100	— %
Total Revenue	3,859,096	3,305,100	3,191,066	2,975,100	(10.0)%
Expenditures					
Salaries & Benefits					
2002 - Full-Time Positions	65,817	69,909	54,386	68,574	(1.9)%
2005 - Overtime	2,904	10,000	1,633	5,000	(50.0)%
2063 - PERA	9,637	10,574	7,888	10,372	(1.9)%
2064 - FICA	5,463	6,190	4,416	5,705	(7.8)%
2065 - Health Insurance	18,080	20,640	15,123	21,258	3.0 %
2200 - Retiree Health Care	1,587	1,992	1,256	1,954	(1.9)%
2208 - Vacation	—	1,000	—	1,000	— %
2209 - Straight Time - OT	—	—	—	—	— %
Total Salaries & Benefits	103,489	120,304	84,702	113,863	(5.4)%
Operating Costs					
2007 - Communications	3,254	4,000	1,202	4,000	— %
2008 - Printing & Publishing	4,917	10,000	2,000	10,000	— %
2009 - Office Supplies	6,133	7,000	7,093	12,000	71.4 %
2010 - Travel/Per Diem	—	2,000	—	2,000	— %
2011 - Vehicle - Gas & Oil	290	15,000	809	15,000	— %
2016 - Education/Registration/Dues	1,050	3,600	700	3,600	— %
2025 - Utilities	12,908	20,000	15,125	25,000	25.0 %
2062 - Audit	7,591	7,800	7,591	7,800	— %
2111 - Vehicle - Maintenance	—	1,500	54	1,500	— %
2130 - Computers And Peripherals	2,238	5,000	997	5,000	— %
2203 - Contract Services	61,307	150,000	22,931	250,000	66.7 %
2204 - Landfill Operator (Camino Real)	1,484,807	1,681,000	1,207,744	1,681,000	— %
2207 - Administrative Fee	103,238	115,773	115,773	115,773	— %
2700 - Maintenance	3,951	20,000	7,253	20,000	— %
2802 - Staff Labor	50,874	55,000	40,572	55,000	— %
2895 - Refunds	—	750	—	750	— %
2908 - Permit Renewal	71,871	220,000	17,273	220,000	— %
Total Operating Costs	1,814,429	2,318,423	1,447,117	2,428,423	4.7 %
Total Expenditures	1,917,919	2,438,727	1,531,819	2,542,286	4.2 %
Net Change from Operations	1,941,178	866,373	1,659,247	432,814	(50.0)%

810-20 Lea County Solid Waste Authority

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays (See Detail)	46,687	200,000	11,950	200,000	— %
Net Change in Fund Balance	1,894,491	666,373	1,647,297	232,814	(65)%
Cash Fund Balance Beginning of Year	7,247,822	8,559,119	8,559,119	10,132,229	18 %
Cash Transfer from the General Fund	(583,194)	—	—	—	— %
Cash Fund Balance End of Year	$ 8,559,119	$ 9,225,492	$ 10,206,416	$ 10,365,043	12 %

810-20 Lea County Solid Waste Authority

	FTE	Salary	FICA & Medicare	PERA	Group Health Ins.	Retiree Ins.	Total
810-20 LCSWA							
Full-Time Positions							
Director	0.10	$ 10,552	$ 807	$ 1,596	$ 1,754	$ 301	$ 15,010
Environmental Tech	1.00	33,634	2,573	5,087	7,913	959	50,165
Supervisor	0.50	24,388	1,866	3,689	11,592	695	42,229
Full-Time Positions Total	1.60	68,574	5,246	10,372	21,258	1,954	107,404
Overtime		5,000	383	—	—	—	5,383
Vacation		1,000	77	—	—	—	1,077
Solid Waste Authority Total	1.60	$ 74,574	$ 5,705	$ 10,372	$ 21,258	$ 1,954	$ 113,863

810-20 Lea County Solid Waste Authority

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Capital Outlays					
4642 - Landfill Improvements	46,687	200,000	11,950	200,000	—%
Total Capital Outlays	$ 46,687	$ 200,000	$ 11,950	$ 200,000	—%

Lea County Solid Waste Authority
Sinking Fund

811 - Lea County Solid Waste Authority Sinking Fund

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1391 - Interest On Investments	$ 20,295	$ 3,000	$ —	$ 3,000	—%
Miscellaneous	20,295	3,000	—	3,000	—%
Total Revenue	20,295	3,000	—	3,000	—%
Net Change from Operations	20,295	3,000	—	3,000	—%
Capital Outlays (See Detail)	—	—	—	—	—%
Net Change in Fund Balance	20,295	3,000	—	3,000	—%
Cash Fund Balance Beginning of Year	2,066,445	2,669,934	2,669,934	2,692,289	0.8%
Cash Transfer from the General Fund	583,194	—	—	—	—%
Cash Fund Balance End of Year	$ 2,669,934	$ 2,672,934	$ 2,669,934	$ 2,695,289	0.8%

Lea County Water Users Association

635-35 Lea County Water User's Association

	FY 19 Actual	FY 20 Adjusted	FY 20 Actual	FY 21 Budget	% Change
Revenue					
Miscellaneous					
1681 - Hobbs - WUA Revenue	$ —	$ —	$ —	$ —	— %
1682 - Lovington - WUA Revenue	—	—	—	—	— %
1683 - Eunice - WUA Revenue	—	—	—	—	— %
1684 - Jal - WUA Revenue	—	—	—	—	— %
1685 - Tatum - WUA Revenue	—	—	—	—	— %
Miscellaneous Total	—	—	—	—	— %
Total Revenue	—	—	—	—	— %
Expenditures					
Operating Costs					
2008 - Printing & Publishing	1,281	1,500	724	1,350	(10.0)%
Total Operating Costs	1,281	1,500	724	1,350	(10.0)%
Total Expenditures	1,281	1,500	724	1,350	(10.0)%
Net Change from Operations	(1,281)	(1,500)	(724)	(1,350)	(10.0)%
Capital Outlays (See Detail)	—	—	—	—	— %
Net Change in Fund Balance	(1,281)	(1,500)	(724)	(1,350)	(10.0)%
Cash Fund Balance Beginning of Year	25,554	24,273	24,273	23,187	(4.5)%
Cash Transfer from the General Fund	—	—	—	—	— %
Cash Fund Balance End of Year	$ 24,273	$ 22,773	$ 23,549	$ 21,837	(4.1)%