

STATE OF NEW MEXICO
COUNTY OF UNION
RESOLUTION NO. 2023-03

2022 FINAL QUARTER FINANCIAL REPORT
YEAR ENDING JUNE 30, 2022

WHEREAS, the Governing Board in and for the County of Union, State of New Mexico has developed a budget for fiscal year 2021-2022; and

WHEREAS, the final quarterly report has been reviewed and approved to ensure the accuracy of the beginning balances used on the FY 2023 budget; and

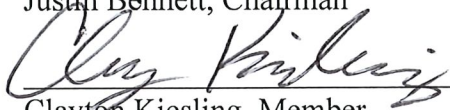
WHEREAS, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2022.

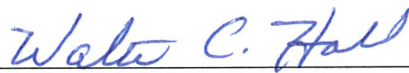
NOW THEREFORE, BE IT HEREBY RESOLVED that the Board of County Commissioners, County of Union, State of New Mexico hereby approves the final quarterly report for FY 2022 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Resolved: In the Regular Board Session this 19th day of July, 2022.

UNION BOARD OF COUNTY COMMISSIONERS


Justin Bennett, Chairman


Clayton Kiesling, Member


Walter Hall, Member




Brenda Green, County Clerk

State of New Mexico
Local Government Budget Management System (LGBMS)
Report Recap - Fiscal Year 2021-2022 - Union County - FY2022 Q4

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Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	2,501,150.00	0.00	3,190,509.08	-25,000.00	2,439,202.40	-10,625.81	3,216,830.87	609,800.60	2,607,030.27
20100 Corrections	40,477.00	0.00	0.00	-40,476.20	0.00	0.00	0.80	0.00	0.80
20300 County Property Valuation	101,651.00	0.00	49,790.36	0.00	32,177.40	0.00	119,263.96	0.00	119,263.96
20400 County Road	495,451.00	0.00	1,136,397.54	0.00	1,446,321.93	0.00	185,526.61	120,526.83	64,999.78
20600 Emergency Medical Services	155,636.00	0.00	13,030.90	0.00	7,140.49	0.00	161,526.41	0.00	161,526.41
20800 Farm & Range	458.00	0.00	35.79	0.00	0.00	0.00	493.79	0.00	493.79
20900 Fire Protection	878,112.00	0.00	668,945.96	25,000.00	582,404.00	0.00	989,653.96	0.00	989,653.96
21100 Law Enforcement Protection	105,341.00	0.00	108,253.88	0.00	178,286.13	0.00	35,308.75	0.00	35,308.75
21700 Recreation	94.00	0.00	0.24	0.00	0.00	0.00	94.24	0.00	94.24
21800 Intergovernmental Grants	590,212.00	0.00	2,371.71	0.00	0.00	0.00	592,583.71	0.00	592,583.71
22000 Indigent Fund	435,281.00	0.00	1,184.90	0.00	218,984.52	0.00	217,481.38	0.00	217,481.38
22100 Hospital Gross Receipts Tax	237,505.00	0.00	1,040,465.73	0.00	997,657.23	0.00	280,313.50	0.00	280,313.50
22300 DWI Fund	3,260.00	0.00	104,153.13	0.00	81,851.07	0.00	25,562.06	0.00	25,562.06
22500 Clerks Recording & Filing Fund	39,627.00	0.00	7,720.26	0.00	4,431.99	0.00	42,915.27	0.00	42,915.27
22600 Jail - Detention	131,885.00	0.00	15,926.93	40,476.20	166,367.67	0.00	21,920.46	0.00	21,920.46
22700 County Emergency Communications and Medical & Behavioral Health GRT	68,286.00	0.00	219,526.11	0.00	146,689.68	0.00	141,122.43	0.00	141,122.43
26000 American Rescue Plan Act	394,207.00	0.00	394,206.50	0.00	2,477.08	0.00	785,936.42	0.00	785,936.42
29900 Other Special Revenue	1,237,766.00	0.00	6,503.86	-148,500.00	88,281.80	0.00	1,007,488.06	0.00	1,007,488.06

30300 State Legislative Appropriation Project	25,387.00	0.00	89.27	148,500.00	24,635.00	0.00	0.00	149,341.27	0.00	149,341.27
39900 Other Capital Projects	12,432.00	0.00	29.05	0.00	0.00	0.00	0.00	12,461.05	0.00	12,461.05
70200 Property Taxes Held for Others	103,900.00	0.00	1,805,998.94	0.00	1,820,950.21	10,625.81	0.00	99,574.54	0.00	99,574.54
Totals	7,558,118.00	0.00	8,765,140.14	0.00	8,237,858.60	0.00	0.00	8,085,399.54	730,327.43	7,355,072.11

Identify detail on all adjustments listed on budget recap page. Please identify each transaction separately.

Entity: Union County PERIOD: 4th Qtr.

FINANCIAL REPORT ADJUSTMENT SCHEDULE

FUND	TOTAL Adjustment AMOUNT	Detailed adjustment	Explanation* Must be filled out
GENERAL FUND - Operating (GF)	(10,626)		Beginning Cash and FY 22 adjustment for Treasurer's distribution to Delinquent Property Tax Bureau. Distribution is done from General Fund where it is collect in County software but unable to crosswalk to LGBMS General Fund.
CORRECTION			
ENVIRONMENTAL GRT			
EMS			
ENHANCED 911			
FIRE PROTECTION FUND			
LEPF			
LODGERS' TAX			
MUNICIPAL STREET			
RECREATION			
INTERGOVERNMENTAL GRANTS			
SENIOR CITIZEN			
DWI PROGRAM			
OTHER			
CAPITAL PROJECT FUNDS			
G. O. BONDS			
REVENUE BONDS			
DEBT SERVICE OTHER			
ENTERPRISE FUNDS			
Water Fund			
Solid Waste			
Waste Water			
Airport			
Ambulance			
Cemetery			
Opera & Maint BNSF			
Restricted Landfill			
Water Meter			
Oper & Maint CD 1			
INTERNAL SERVICE FUNDS			
TRUST AND AGENCY FUNDS	10,626		Beginning Cash balance and FY22 adjustment for Treasurer's distribution to Delinquent Property Tax Bureau. Distribution is done from General Fund where it is collect in County software but unable to crosswalk to LGBMS General Fund.
TOTAL	0		

Statements of Revenue, Expenditures and Changes in Fund Balances
 Governmental Funds
 4th Quarter FY 22

Revenues:	General Fund	Road Fund	Hospital Mill Levy & GRT	Volunteer Fire Depts	Capital Improvements/ Emergency	All Other Funds	Total Governmental Activity
Taxes	2,225,518	611,183	1,039,510	-	-	2,008,340	5,884,552
Licenses & Permits	1,268	-	-	-	-	-	1,268
Service Charges	48,056	-	-	-	-	18,282	66,338
Fines & Forfeits	-	-	-	-	-	-	-
Miscellaneous	78,494	4,568	-	43,262	-	92,859	219,183
Intergovernmental	828,624	519,668	-	608,452	-	601,913	2,558,657
Investment Earnings	6,549	978	956	2,287	-	7,399	18,198
Contributions & Donations	2,000	-	-	14,945	-	-	16,945
Total Revenues	3,190,509	1,136,398	1,040,466	668,946	29	2,728,793	8,765,140
Expenditures:							
Current:							
General Government	1,411,165	-	-	-	-	1,951,720	3,362,885
Public Safety	728,552	-	-	303,979	-	248,219	1,280,750
Public Works	166,497	1,446,322	-	-	-	-	1,612,819
Culture & Recreation	-	-	-	-	-	-	-
Health & Welfare	31,110	-	997,657	-	-	372,815	1,401,582
Capital Outlay	-	-	-	182,278	-	193,114	375,392
Debt Service	-	-	-	-	-	-	-
Principal Payments	78,780	-	-	79,034	-	-	157,815
Interest Payments	29,504	-	-	17,112	-	-	46,616
Total Expenditures	2,445,608	1,446,322	997,657	582,404	-	2,765,867	8,237,859
Excess (deficiency) of Revenues over Expenditures	744,901	(309,924)	42,809	86,542	29	(37,074)	527,282
Other Financing Sources (uses):							
Operating Transfer in	75,000	-	-	25,000	-	903,707	1,003,707
Operating Transfer out	(100,000)	-	-	-	-	(903,707)	(1,003,707)
Proceeds from NIMFA Loan	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-
Total other financing sources over other financing (uses)	(25,000)	-	-	25,000	-	-	-
Net change in fund balance	719,901	(309,924)	42,809	111,542	29	(37,074)	527,282
Fund balance, beginning of year as previously reported	2,496,934	495,451	237,504	878,111	12,432	3,437,676	7,558,108
Fund Balance, end of year	3,216,835	185,526	280,313	989,653	12,461	3,400,602	8,085,390