

City of Bayard

P. O. Box 728
800 Central Avenue
Bayard, New Mexico 88023

Phone 575 - 537-3327
Fax 575 - 537-5271
cityofbayard@cityofbayardnm.com

RESOLUTION 7-2023

WHEREAS, the Bayard City Council in regular session on May 22, 2023 did propose to make certain budgetary adjustments; and

WHEREAS, the Council does hereby authorize the attached listing of budgetary adjustments for the December 31, 2022 financial statements as listed in Exhibit A.

WHEREAS, the Council does hereby approve the December 31, 2022 Financial Statements and budget adjustments as presented.

NOW THEREFORE, the Council does hereby accept and approve the budgetary adjustments and Financial Statements for the period ending December 31, 2022.

Done at Bayard, New Mexico, this 22nd day of May 2023.

Chon Fierro
Mayor

ATTEST:

Marlena Valenzuela
Clerk Treasurer

City of Bayard
Balance Sheet
As of 12/31/2022

	GENERAL FUND	MUNICIPAL COURT	BAYARD COMMUNITY CENTER FUND	BAYARD COMMUNITY FUND	Historic and Tourism Funding
Assets					
AM Bank Checking	1,057,517.57	21,095.51	36,835.64	0.00	0.00
CDBG Construction Account	0.00	0.00	0.00	0.00	0.00
EMS - Am Bank Checking	0.00	0.00	0.00	0.00	0.00
Community Fund - Am Bank Checking	0.00	0.00	0.00	3,992.25	0.00
HISTORICAL AND TOURISM FUND	0.00	0.00	0.00	0.00	16,023.56
Library Trust Fund	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	6,060.00	0.00	0.00	0.00	0.00
Certificate of Deposit #4510	0.00	0.00	0.00	0.00	0.00
Certificate of Deposit #3257	0.00	0.00	0.00	0.00	0.00
Certificate of Deposit #4432	0.00	0.00	0.00	0.00	0.00
Certificate of Deposit #4458	0.00	0.00	0.00	0.00	0.00
Certificate of Deposit #3258	0.00	0.00	0.00	0.00	0.00
Certificate of Deposit #4460	0.00	0.00	0.00	0.00	0.00
Certificate of Deposit #4431	0.00	0.00	0.00	0.00	0.00
Total Assets	1,063,577.57	21,095.51	36,835.64	3,992.25	16,023.56
Liabilities and Fund Balance					
Liabilities					
Accounts Payable	0.00	0.00	0.00	0.00	0.00
FICA Payable	0.00	0.00	0.00	0.00	0.00
PERA Payable	0.00	0.00	0.00	0.00	0.00
Workers Comp - Payble	60.93	8.60	0.00	0.00	0.00
Federal Unemployment Comp - Payable	0.65	0.00	0.00	0.00	0.00
Medical Insurance - Payable	14,023.30	0.00	0.00	0.00	0.00
Supplemental Life - GSD	73.89	0.00	0.00	0.00	0.00
Federal Withholding - Payable	0.00	0.00	0.00	0.00	0.00
State Withholding - Payable	0.00	0.00	0.00	0.00	0.00
State Unemployment Payable	111.06	13.35	0.00	0.00	0.00
City of Bayard - Payables	2.95	0.00	0.00	0.00	0.00
Payroll					
Life AD & D	6.06	0.00	0.00	0.00	0.00
AFLAC	40.93	0.00	0.00	0.00	0.00
Liberty National	54.09	0.00	0.00	0.00	0.00
NY Life Insurance	26.60	0.00	0.00	0.00	0.00
Disability Insurance -GSD	149.79	0.00	0.00	0.00	0.00
Dental Insurance	893.64	0.00	0.00	0.00	0.00
Vision Insurance	156.27	0.00	0.00	0.00	0.00
Farmers Ins	0.00	0.00	0.00	0.00	0.00
Total Liabilities	15,600.16	21.95	0.00	0.00	0.00
Fund balance					
Beginning Fund balance	1,285,895.89	3,110.03	29,333.81	2,732.87	16,019.39
Revenues	374,509.51	3,345.00	7,700.00	3,311.25	4.17
Transfers In/Out					
Transfer In	280,042.92	45,000.00	10,000.00	0.00	0.00
Transfer Out	(407,621.48)	(376.75)	0.00	0.00	0.00
Total Transfers In/Out	(127,578.56)	44,623.25	10,000.00	0.00	0.00
Expenditures	(484,849.43)	(30,004.72)	(10,198.17)	(2,051.87)	0.00
Total Fund balance	1,047,977.41	21,073.56	36,835.64	3,992.25	16,023.56
Total Liabilities and Fund Balance	1,063,577.57	21,095.51	36,835.64	3,992.25	16,023.56

City of Bayard
Balance Sheet
As of 12/31/2022

General Fund Total	LOCAL GOVERNMENT... CORRECTION FUND	EMS FUND	FIRE FUND	LAW ENFORCEME... PROTECTION FUND	MUNICIPAL STREET FUND	Special Revenue Total	LIBRARY FUND
1,115,448.72	11,880.33	0.00	256,057.91	21,994.15	876,782.49	1,166,714.88	31,330.92
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,918.13	0.00	0.00	0.00	4,918.13	0.00
3,992.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16,023.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	124,871.03	124,871.03	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>1,141,524.53</u>	<u>11,880.33</u>	<u>4,918.13</u>	<u>256,057.91</u>	<u>21,994.15</u>	<u>1,001,653.52</u>	<u>1,296,504.04</u>	<u>31,330.92</u>
0.00	0.00	0.00	0.00	0.00	23.88	23.88	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14,023.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
149.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
893.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
156.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>15,622.11</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23.88</u>	<u>23.88</u>	<u>0.00</u>
1,337,091.99	11,973.58	681.16	85,830.83	1,460.10	1,541,227.89	1,641,173.56	42,227.67
388,869.93	0.00	5,876.00	238,866.62	34,277.00	157,727.50	436,747.12	818.20
335,042.92	376.75	30.00	0.00	0.00	61,600.00	62,006.75	15,000.00
(407,998.23)	0.00	0.00	0.00	0.00	(21,946.91)	(21,946.91)	0.00
(72,955.31)	376.75	30.00	0.00	0.00	39,653.09	40,059.84	15,000.00
(527,104.19)	(470.00)	(1,669.03)	(68,639.54)	(13,742.95)	(736,978.84)	(821,500.36)	(26,714.95)
<u>1,125,902.42</u>	<u>11,880.33</u>	<u>4,918.13</u>	<u>256,057.91</u>	<u>21,994.15</u>	<u>1,001,629.64</u>	<u>1,296,480.16</u>	<u>31,330.92</u>
<u>1,141,524.53</u>	<u>11,880.33</u>	<u>4,918.13</u>	<u>256,057.91</u>	<u>21,994.15</u>	<u>1,001,653.52</u>	<u>1,296,504.04</u>	<u>31,330.92</u>

City of Bayard
Balance Sheet
As of 12/31/2022

				WATER AND SEWER			
Other Fund Total	Colonias Infrastructure Project	CDBG - WW Influent	Capital Projects Total	ACQUISITION AND RESERVE FUND	RUS Bond Pay Fund	RUS Library Reserve Account	RUS Library Income Fund
31,330.92	56,642.15	0.00	56,642.15	316,896.09	5,953.78	24,976.82	5.83
0.00	0.00	3,201.09	3,201.09	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	64,925.77	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31,330.92	56,642.15	3,201.09	59,843.24	381,821.86	5,953.78	24,976.82	5.83
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42,227.67	9,112.94	3,258.11	12,371.05	327,592.14	8,936.80	24,407.84	5.83
818.20	47,529.21	56,975.13	104,504.34	59,191.29	0.00	0.00	286,301.88
15,000.00	0.00	56,976.00	56,976.00	40,687.50	7,657.98	568.98	0.00
0.00	0.00	(56,976.00)	(56,976.00)	(43,893.83)	0.00	0.00	(286,301.88)
15,000.00	0.00	0.00	0.00	(3,206.33)	7,657.98	568.98	(286,301.88)
(26,714.95)	0.00	(57,032.15)	(57,032.15)	(1,755.24)	(10,641.00)	0.00	0.00
31,330.92	56,642.15	3,201.09	59,843.24	381,821.86	5,953.78	24,976.82	5.83
31,330.92	56,642.15	3,201.09	59,843.24	381,821.86	5,953.78	24,976.82	5.83

As of 12/31/2022

[illegible]

City of Bayard
Balance Sheet
As of 12/31/2022

[illegible]

City of Bayard
Balance Sheet
As of 12/31/2022

Sewer Operations Fund	Wastewater Services	SOLID WASTE FUND	WASTEWATER OPERATIONS FUND	Cemetery Fund	Enterprise Total	CARES Act	CARES
228,859.78	90,358.11	219,709.07	653,950.68	9,950.00	1,513,179.38	529,580.00	529,580.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	15,574.66	0.00	15,574.66	0.00	0.00
0.00	0.00	97,085.66	0.00	0.00	97,085.66	0.00	0.00
0.00	0.00	0.00	515,954.77	0.00	515,954.77	0.00	0.00
0.00	0.00	0.00	380,171.70	0.00	380,171.70	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228,859.78	90,358.11	316,794.73	1,565,651.81	9,950.00	2,521,966.17	529,580.00	529,580.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	(0.01)	0.00	0.00
16.34	0.00	16.10	5.38	0.00	68.06	0.00	0.00
0.44	0.00	6.78	5.75	0.00	13.42	0.00	0.00
5,403.55	0.00	4,855.05	2,901.42	0.00	20,041.23	0.00	0.00
25.81	0.00	22.28	11.07	0.00	95.93	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30.90	0.00	43.20	9.23	0.00	134.82	0.00	0.00
0.00	0.00	0.99	1.55	0.00	6.42	0.00	0.00
0.57	0.00	0.00	(0.01)	0.00	1.63	0.00	0.00
105.01	0.00	116.52	40.95	0.00	407.77	0.00	0.00
53.59	0.00	78.36	9.26	0.00	195.89	0.00	0.00
18.08	0.00	17.01	26.63	0.00	79.80	0.00	0.00
71.52	0.00	56.72	28.19	0.00	249.92	0.00	0.00
345.85	0.00	313.31	166.43	0.00	1,257.22	0.00	0.00
61.34	0.00	55.31	29.23	0.00	222.79	0.00	0.00
0.00	0.00	0.06	0.00	0.00	0.10	0.00	0.00
6,133.00	0.00	5,581.69	3,235.08	0.00	22,774.99	0.00	0.00
223,628.80	12,255.11	308,651.84	1,720,786.27	9,350.00	2,584,545.55	264,793.00	264,793.00
117,646.12	161,407.34	249,417.23	529,747.36	600.00	1,325,833.03	264,787.00	264,787.00
0.00	0.00	0.00	129,677.36	0.00	129,677.36	0.00	0.00
(607.00)	(72,701.36)	(5,852.51)	(197,007.00)	0.00	(278,894.87)	0.00	0.00
(607.00)	(72,701.36)	(5,852.51)	(67,329.64)	0.00	(149,217.51)	0.00	0.00
(117,941.14)	(10,602.98)	(241,003.52)	(620,787.26)	0.00	(1,261,969.89)	0.00	0.00
222,726.78	90,358.11	311,213.04	1,562,416.73	9,950.00	2,499,191.18	529,580.00	529,580.00
228,859.78	90,358.11	316,794.73	1,565,651.81	9,950.00	2,521,966.17	529,580.00	529,580.00

City of Bayard
Balance Sheet
As of 12/31/2022

WATER METER DEPOSIT FUND	Economic Dev Fund	GRT Set a side	Library Trust Fund	Trust and Agency Total	Total
61,135.94	50,000.00	808,468.26	0.00	919,604.20	6,288,920.12
0.00	0.00	0.00	0.00	0.00	3,201.09
0.00	0.00	0.00	0.00	0.00	4,918.13
0.00	0.00	0.00	0.00	0.00	3,992.25
0.00	0.00	0.00	0.00	0.00	16,023.56
0.00	0.00	0.00	6,053.56	6,053.56	6,053.56
0.00	0.00	0.00	0.00	0.00	21,634.66
0.00	0.00	0.00	0.00	0.00	97,085.66
0.00	0.00	0.00	0.00	0.00	515,954.77
0.00	0.00	0.00	0.00	0.00	380,171.70
0.00	0.00	0.00	0.00	0.00	64,925.77
0.00	0.00	0.00	0.00	0.00	124,871.03
25,970.35	0.00	0.00	0.00	25,970.35	25,970.35
63,477.70	0.00	0.00	0.00	63,477.70	63,477.70
150,583.99	50,000.00	808,468.26	6,053.56	1,015,105.81	7,617,200.35
0.00	0.00	0.00	0.00	0.00	23.88
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	(0.01)
0.00	0.00	0.00	0.00	0.00	137.59
0.00	0.00	0.00	0.00	0.00	14.07
0.00	0.00	0.00	0.00	0.00	34,064.53
0.00	0.00	0.00	0.00	0.00	169.82
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	259.23
0.00	0.00	0.00	0.00	0.00	9.37
0.00	0.00	0.00	0.00	0.00	7.69
0.00	0.00	0.00	0.00	0.00	448.70
0.00	0.00	0.00	0.00	0.00	249.98
0.00	0.00	0.00	0.00	0.00	106.40
0.00	0.00	0.00	0.00	0.00	399.71
0.00	0.00	0.00	0.00	0.00	2,150.86
0.00	0.00	0.00	0.00	0.00	379.06
0.00	0.00	0.00	0.00	0.00	0.10
0.00	0.00	0.00	0.00	0.00	38,420.98
150,246.65	50,000.00	460,783.53	6,051.97	667,082.15	7,443,189.92
8,167.24	0.00	0.00	1.59	8,168.83	2,934,364.10
0.00	0.00	347,684.73	0.00	347,684.73	1,153,398.96
0.00	0.00	0.00	0.00	0.00	(1,153,398.96)
0.00	0.00	347,684.73	0.00	347,684.73	0.00
(7,829.90)	0.00	0.00	0.00	(7,829.90)	(2,798,774.65)
150,583.99	50,000.00	808,468.26	6,053.56	1,015,105.81	7,578,779.37
150,583.99	50,000.00	808,468.26	6,053.56	1,015,105.81	7,617,200.35

State of New Mexico

Local Government Budget Management System (LGBMS)

Adjusted Budget (incl. pending adjustments) - Fiscal Year 2022-2023
Bayard (City)

Printed from LGBMS on 2023-05-18 17:17:33

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Balance	Reserves	Adjusted Balance
11000 General Operating Fund	1,337,092.00	0.00	1,726,247.00	-74,579.00	1,872,356.00	1,116,404.00	156,029.67	980,374.33
20100 Corrections	11,974.00	0.00	0.00	5,000.00	5,000.00	11,974.00	0.00	11,974.00
20600 Emergency Medical Services	682.00	0.00	6,061.00	30.00	6,200.00	593.00	0.00	593.00
20900 Fire Protection	85,831.00	0.00	238,867.00	0.00	177,442.00	147,256.00	0.00	147,256.00
21100 Law Enforcement Protection	1,461.00	0.00	45,000.00	-3,000.00	43,460.00	1.00	0.00	1.00
21600 Municipal Street	1,416,451.00	124,778.00	898,708.00	39,653.00	2,381,443.00	98,147.00	0.00	98,147.00
21800 Intergovernmental Grants	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
26000 American Rescue Plan Act	264,793.00	0.00	264,787.00	0.00	529,574.00	6.00	0.00	6.00
29900 Other Special Revenue	460,784.00	0.00	0.00	347,686.00	0.00	808,470.00	0.00	808,470.00
30200 CDBG (HUD) Project	3,259.00	0.00	1,697,729.00	37,500.00	1,697,849.00	40,639.00	0.00	40,639.00
30800 Other State Funded Projects	9,113.00	0.00	396,230.00	34,870.00	383,570.00	56,643.00	0.00	56,643.00
40200 GRT Revenue Bond Debt Service	577,803.00	64,877.00	404,788.00	-353,659.00	45,967.00	647,842.00	0.00	647,842.00
40300 Other Revenue Bond Debt Service	251,226.00	0.00	0.00	110,717.00	131,243.00	230,700.00	0.00	230,700.00
50100 Water Enterprise	309,874.00	0.00	1,478,776.00	-2,727.00	1,496,556.00	290,367.00	0.00	290,367.00
50200 Solid Waste Enterprise	211,640.00	97,013.00	523,761.00	-5,853.00	508,151.00	318,410.00	0.00	318,410.00
50300 Wastewater/Sewer Enterprise	825,334.00	895,453.00	1,454,031.00	151,340.00	2,273,750.00	1,052,408.00	0.00	1,052,408.00
50600 Cemetery Enterprise	9,350.00	0.00	800.00	0.00	800.00	9,350.00	0.00	9,350.00
52400 Museum/Library Enterprise	42,228.00	0.00	13,393.00	15,000.00	62,115.00	8,506.00	0.00	8,506.00