

The Board of County Commissioners, in and for the County of Otero, State of New Mexico, met in a Budget Work Session at the Otero County Courthouse in Alamogordo, County and State aforesaid. Meeting called to order by the Chair person at 1:30 p.m., February 23, 2005; and she announced that reasonable notice for this meeting was given to the Alamogordo Daily News, and to Radio Stations, KPSSA, KINN and KYEE.

Present:

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| Clarissa McGinn | Chair person |
| Doug Moore | Vice-Chairman |
| Michael Nivison | Absent |
| Ruth Hooser | County Manager |
| Donna Brandon | Financial Director |
| Lynn Estrada | Deputy Clerk |

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Commissioner McGinn called the Work Session to order at 1:30 p.m.

Commissioner McGinn stated that at the last Work Session we calculated revenues and expenses. We went through funds 10, 12, 14, 15, 63 and 72 to discuss expected revenues and made certain changes in calculations.

Donna Brandon, Financial Director, explained the changes that were made and answered the questions the Board had for some of the funds.

The Board discussed the Otero County Gross Receipts Tax increments. They found that the State's enactment tables are incorrect. The first 1/8th went into effect on December 19, 1986. The first 1/8th that

was dedicated to Indigent, we were paying both Medicaid and the Sole Provider. Commissioner Moore stated that his recollection of this was the first 1/8th we had in place, half could go to the General Fund, but it never did, it had always went to Indigent. Ruth stated that was correct. Commissioner Moore said that wasn't correct, according to the enactment book all of it was going to the General Fund not Indigent. By the Ordinance it states that the first 1/8th, half will go to General Fund and half to Indigent. Commissioner McGinn stated that according to the ordinances that are in place, the second 1/8th was enacted before the first 1/8th. Dan Bryant stated that looking at these two ordinances and looking at the table of enactment, this County has not enacted the first 1/8th. You have enacted the second and third 1/8th. The first one that was done in 1989, Ordinance No.89-02 says it is the 2nd 1/8th increment dedicated only to Indigent. Ordinance No.91-06 says the 1/8th increment imposed under this Ordinance is the third 1/8th increment authorized. One half is dedicated to Indigent and the other half is general County purposes. We have never used any of this money for general County purposes. Donna Brandon, Financial Director, stated that we have put all of it in the General Fund. Commissioner McGinn stated that it doesn't make sense to her that the first 1/8th was never enacted, but according to the Ordinances only the 2nd and 3rd 1/8th was enacted. Commissioner McGinn stated that we need to correct the Ordinances to read correctly. Commissioner Moore believes the State tables are incorrect. Dan Bryant will research his records to find the Ordinance that enacted the first 1/8th.

The Board continued their review of the revenues and expenses. Commissioner Moore stated that with all the changes that have been made he would like to have a new book by the next budget hearing with all the changes in place.

Dale Palkki, County Assessor, and Gonzalo Estrada, Chief Deputy, discussed the 1% fund that was mandated for property evaluation. Gonzalo stated that the 1% was intended by statute to assist or to pay for

the expenses of the Appraisal Department actually perform the reappraisal program. Commissioner Moore discussed the 3 separate entities within the Assessor's Office, could we not combine them? Actually we have only 2 Departments within the office. The GIS is part of Property Valuation. Gonzalo discussed the plan that they had submitted to the Board that they had planned for the 1% Fund. Dale stated that this is basically a funded mandate. They would like to use this fund the way it was intended to be used for future upgrades in the Assessor's Office.

There being no further business the Chair person adjourned the Work Session at 5:35 p.m.

Clarissa McGinn, Vice-Chairperson

ATTEST:

Robyn Silva, Otero County Clerk

Budget Work Session Feb. 23, 2005