State of New Mexico

Amy Whitehead
County Clerk
575-894-2840

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SIERRA COUNTY
NEW MEXICO

1712 N. Date, Suite D
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Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax

County of Sierra

James Paxon
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Commissioner
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Commissioner
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County Sheriff
575-894-9150

Resolution No. 2025-69

FY26 - BUDGET AND TRANSFER AMENDMENT RESOLUTION TO ADJUST VARIOUS FUNDS

Whereas, the Board of Sierra County Commissioners, meeting in a regular public session on August 19, 2025, deems it necessary to amend the said line items in the FY 2025-2026 budget;

Whereas, revenue, expenditures, and transfer must be amended in various accounts for carryovers, new grants, state allotments, and legislative appropriations;

Therefore, Be It Resolved, that the Sierra County Board of Commissioners hereby move to implement the budget amendment and transfer in the FY 2025-2026 Budget as described below:

Revenue:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
502-0 -1621	LEGISLATIVE APPROPRIATION	(1,270,000.00)	(1,659,357.83)	(2,929,357.83)	Inc. by reimbursements received in July 2026 ($891,107.83), new appropriations; Hillsboro Comm. Center ($173,250), Fairgrounds ($100,000), EOC ($495,000)
500-0 -1425	IDP/RISE GRANT	(175,000.00)	6,655.34	(168,344.66)	Carryover ($40,844.66) + New ($127,500)
500-0 -1428	BHIZ GRANT	(500,000.00)	(127,688.55)	(627,688.55)	Carryover ($127,688.55) + New ($500,000)
500-0 -1433	RESET RENTAL ASST	0.00	(7,192.72)	(7,192.72)	Carryover
407-0 -1560	STATE FIRE-HILLSBORO	0.00	(173,178.00)	(173,178.00)	FY26 allotment - Hillsboro Fire
409-0 -1560	STATE FIRE -ARREY DERRY	0.00	(173,178.00)	(173,178.00)	FY26 allotment - Arrey Derry Fire
410-0 -1560	STATE FIRE -WINSTON	0.00	(164,189.00)	(164,189.00)	FY26 allotment - Winston Fire

411-0 -1560	STATE FIRE-MONTICELLO	0.00	(170,940.00)	(170,940.00)	FY26 allotment - Monticello Fire
413-0 -1560	STATE FIRE-CABALLO		(141,694.00)	(141,694.00)	FY26 allotment - Caballo Fire
414-0 -1560	STATE FIRE-LAS PALOMAS	0.00	(134,945.00)	(134,945.00)	FY26 allotment - Las Palomas Fire
425-0 -1560	STATE FIRE-POVERTY CREEK	0.00	(134,945.00)	(134,945.00)	FY26 allotment - Poverty Creek Fire
426-0 -1560	STATE FIRE-FIRE ADMIN	0.00	(128,198.00)	(128,198.00)	FY26 allotment - Fire Administrator
603-0 -1561	STATE EMS-SVH AMBULANCE	0.00	(76,000.00)	(76,000.00)	FY26 allotment - Sierra Vista Hospital Ambulance
611-0 -1561	STATE EMS-HILLSBORO	0.00	(24,500.00)	(24,500.00)	FY26 allotment - Hillsboro EMS
633-0 -1561	STATE EMS-LAS PALOMAS	0.00	(53,800.00)	(53,800.00)	FY26 allotment - Las Palomas EMS
416-0 -1451	STATE - SP (COOP)	(67,500.00)	(69,658.00)	(137,158.00)	LGRF - NMDOT FY26 SP
417-0 -1457	STATE - CAP (COOP)	(32,500.00)	(107,254.00)	(139,754.00)	LGRF - NMDOT FY26 CAP
418-0 -1455	STATE - SB (COOP)	(49,000.00)	(123,642.00)	(172,642.00)	LGRF - NMDOT FY26 SB

Expense:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
416-51-2182	NMDOT FY25 - SP	67,500.00	81,325.98	148,825.98	LGRF - NMDOT FY25 SP amended to actuals
417-52-2182	NMDOT FY25 - CAP	32,500.00	55,066.33	87,566.33	LGRF - NMDOT FY25 CAP amended to actuals
418-53-2182	NMDOT FY25 - SB	49,000.00	(2,746.14)	46,253.86	LGRF - NMDOT FY25 SB amended to actuals
416-51-3014	NMDOT FY26 PROJ (SP)	0.00	137,158.00	137,158.00	LGRF - NMDOT FY26 SP
417-52-3014	NMDOT FY26 PROJ(CAP)	0.00	139,754.00	139,754.00	LGRF - NMDOT FY26 CAP
418-53-3014	NMDOT FY26 PROJ (SB)	0.00	172,642.00	172,642.00	LGRF - NMDOT FY26 SB
500-45-2447	STIPENDS	25,000.00	(8,000.00)	17,000.00	Volunteer firefighter stipends - amended to actuals
500-46-2106	CONTRACT SERVICES	477,925.29	129,263.26	607,188.55	FY26 RISE grant amended to actuals and carryover
500-48-2002	FULL-TIME SALARIES	39,000.00	(25,651.94)	13,348.06	FY26 BHIZ grant amended to actuals and carryover
500-48-2225	SUPPLIES	5,000.00	(3,500.00)	1,500.00	FY26 BHIZ grant amended to actuals and carryover
500-48-2221	TELEPHONE / MAINT	2,000.00	(1,307.28)	692.72	FY26 BHIZ grant amended to actuals and carryover
502-08-2972	LEG APPROP S.O. VEHICLES	0.00	26,628.54	26,628.54	Carryover
502-56-2099	FAIRGROUNDS	150,000.00	100,000.00	250,000.00	Carryover
502-56-2959	L.A.23-H3212 HILLSBORO HVAC	250,000.00	(38,140.63)	211,859.37	Amend to actuals
502-56-2988	LEGIS APPR FAIRGROUNDS	850,000.00	(142,616.46)	707,383.54	Amend to actuals
502-03-2106	CONTRACT SERVICES	0.00	79,714.76	79,714.76	Hazard Mitigation Plan - Grant
502-03-2097	EMERGENCY OPERATIONS CENTER	0.00	495,000.00	495,000.00	New appropriation. Contract 25-J3162
502-56-3012	LA 25-J3165 HILLSBORO	0.00	173,250.00	173,250.00	New appropriation. Contract 25-J3165

502-56-3013	LA 25-J3163 FAIRGROUNDS	0.00	100,000.00	100,000.00	New appropriation. Contract 25-J3163
512-00-2550	BLDNG REP. / MAINT.	0.00	72,141.31	72,141.31	Carryover for SO, Van Patten Remodel
512-01-2106	CONTRACT SERVICES	45,209.25	41,233.83	86,443.08	Carryover, Catalis, Triadic, ADP report
512-01-2185	HILLSBORO DRAINAGE PLAN	0.00	12,703.30	12,703.30	Carryover
512-01-2333	COMP. DATA / INTERNET	0.00	316,993.05	316,993.05	Systems MD upgrades
512-03-2097	EMERGENCY OPERATIONS CENTER	0.00	89,237.01	89,237.01	Carryover - EOC match
512-08-2333	COMP. DATA / INTERNET	0.00	20,000.00	20,000.00	Carryover - Urban SDK
512-02-2900	CAPITAL OUTLAY	0.00	32,000.00	32,000.00	Mower & trailer for Facilities
629-03-2101	COUNTY MATCH	0.00	8,434.00	8,434.00	Hazard Mitigation Plan - Match
603-81-2120	EMS TRAINING	0.00	5,000.00	5,000.00	FY26 allotment - Sierra Vista Hospital Ambulance + carryover ($9221.23)
603-81-2330	EQUIP/VEHICLE MAINT	0.00	10,000.00	10,000.00	
603-81-2999	CAPITAL UNDER $5 000	0.00	70,221.23	70,221.23	
611-89-2120	EMS TRAINING	0.00	2,000.00	2,000.00	FY26 allotment - Hillsboro EMS
611-89-2225	SUPPLIES	0.00	2,000.00	2,000.00	
611-89-2330	EQUIP/VEHICLE MAINT	0.00	13,500.00	13,500.00	
611-89-2999	CAPITAL UNDER $5 000	0.00	7,000.00	7,000.00	
633-44-2109	TRAVEL/MILEAGE	0.00	200.00	200.00	FY26 allotment - Las Palomas EMS
633-44-2115	REGISTRATION FEES	0.00	200.00	200.00	
633-44-2120	EMS TRAINING	0.00	5,000.00	5,000.00	
633-44-2225	SUPPLIES	0.00	3,000.00	3,000.00	
633-44-2330	EQUIP/VEHICLE MAINT	0.00	6,000.00	6,000.00	
633-44-2441	FUEL	0.00	3,400.00	3,400.00	
633-44-2999	CAPITAL UNDER $5 000	0.00	36,000.00	36,000.00	
414-83-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Las Palomas Fire
414-83-2220	POSTAGE	0.00	100.00	100.00	
414-83-2221	TELEPH. / MAINT.	0.00	4,000.00	4,000.00	
414-83-2300	COMM. EQUIPMENT	0.00	5,000.00	5,000.00	
414-83-2301	COMM. EQUIP. MAINT.	0.00	2,000.00	2,000.00	
414-83-2330	EQUIP/VEHICLE MAINT	0.00	20,000.00	20,000.00	
414-83-2441	FUEL	0.00	6,000.00	6,000.00	
414-83-2550	BLDNG REP. / MAINT.	0.00	4,000.00	4,000.00	
414-83-2552	UTILITIES	0.00	3,000.00	3,000.00	
414-83-2795	FIRE INSURANCE	0.00	4,304.00	4,304.00	
414-83-2805	NMFA INTERCEPT AGREEMENT	0.00	16,075.00	16,075.00	
414-83-2900	CAPITAL OUTLAY	34,000.00	21,612.50	55,612.50	
414-83-2999	CAPITAL UNDER $5 000	46,000.00	54,433.00	100,433.00	
413-80-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Caballo Fire
413-80-2114	CONVENTION / SCH	0.00	3,000.00	3,000.00	

413-80-2220	POSTAGE	0.00	100.00	100.00	
413-80-2221	TELEPH. / MAINT.	0.00	4,000.00	4,000.00	
413-80-2222	PRINTING & PUBLISHING	0.00	150.00	150.00	
413-80-2225	SUPPLIES	0.00	3,000.00	3,000.00	
413-80-2300	COMM. EQUIPMENT	0.00	6,000.00	6,000.00	
413-80-2301	COMM. EQUIP. MAINT.	0.00	4,000.00	4,000.00	
413-80-2330	EQUIP/VEHICLE MAINT	0.00	11,261.00	11,261.00	
413-80-2441	FUEL	0.00	6,000.00	6,000.00	
413-80-2550	BLDNG REP. / MAINT.	0.00	6,000.00	6,000.00	
413-80-2552	UTILITIES	0.00	10,000.00	10,000.00	
413-80-2795	FIRE INSURANCE	0.00	4,304.00	4,304.00	
413-80-2900	CAPITAL OUTLAY	0.00	27,629.53	27,629.53	
413-80-2999	CAPITAL UNDER $5 000	5,000.00	55,000.00	60,000.00	
411-78-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Monticello Fire
411-78-2221	TELEPH. / MAINT.	0.00	4,500.00	4,500.00	
411-78-2300	COMM. EQUIPMENT	0.00	2,000.00	2,000.00	
411-78-2301	COMM. EQUIP. MAINT.	0.00	1,500.00	1,500.00	
411-78-2330	EQUIP/VEHICLE MAINT	0.00	24,000.00	24,000.00	
411-78-2441	FUEL	0.00	5,000.00	5,000.00	
411-78-2550	BLDNG REP. / MAINT.	0.00	10,000.00	10,000.00	
411-78-2552	UTILITIES	0.00	5,500.00	5,500.00	
411-78-2795	FIRE INSURANCE	0.00	4,304.00	4,304.00	
411-78-2805	NMFA INTERCEPT AGREEMENT	0.00	29,896.00	29,896.00	
411-78-2900	CAPITAL OUTLAY	0.00	49,577.31	49,577.31	
411-78-2999	CAPITAL UNDER $5 000	100,000.00	56,150.92	156,150.92	
409-77-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Arrey Derry Fire
409-77-2114	CONVENTION / SCH	0.00	1,000.00	1,000.00	
409-77-2220	POSTAGE	0.00	100.00	100.00	
409-77-2221	TELEPH. / MAINT.	0.00	2,500.00	2,500.00	
409-77-2222	PRINTING & PUBLISHING	0.00	100.00	100.00	
409-77-2225	SUPPLIES	0.00	5,000.00	5,000.00	
409-77-2300	COMM. EQUIPMENT	0.00	5,000.00	5,000.00	
409-77-2301	COMM. EQUIP. MAINT.	0.00	5,000.00	5,000.00	
409-77-2330	EQUIP/VEHICLE MAINT	0.00	20,000.00	20,000.00	
409-77-2441	FUEL	0.00	8,000.00	8,000.00	
409-77-2550	BLDNG REP. / MAINT.	0.00	6,500.00	6,500.00	
409-77-2552	UTILITIES	0.00	6,000.00	6,000.00	
409-77-2805	NMFA INTER AGRMNT	0.00	24,855.00	24,855.00	
409-77-2900	CAPITAL OUTLAY	0.00	61,159.53	61,159.53	
409-77-2999	CAPITAL UNDER $5 000	85,000.00	64,000.00	149,000.00	
407-75-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Hillsboro Fire
407-75-2114	CONVENTION / SCH	0.00	2,000.00	2,000.00	

407-75-2200	DONATIONS	0.00	300.00	300.00	
407-75-2220	POSTAGE	0.00	100.00	100.00	
407-75-2221	TELEPHONE/MAINTENA	0.00	5,000.00	5,000.00	
407-75-2225	SUPPLIES	0.00	5,000.00	5,000.00	
407-75-2300	COMM. EQUIPMENT	0.00	5,000.00	5,000.00	
407-75-2301	COMM. EQUIP. MAINT.	0.00	5,000.00	5,000.00	
407-75-2330	EQUIP/VEHICLE MAINT	0.00	20,000.00	20,000.00	
407-75-2441	FUEL	0.00	7,000.00	7,000.00	
407-75-2550	BLDNG REP. / MAINT.	0.00	10,000.00	10,000.00	
407-75-2552	UTILITIES	0.00	10,000.00	10,000.00	
407-75-2795	FIRE INSURANCE	0.00	4,304.00	4,304.00	
407-75-2900	CAPITAL OUTLAY	6,888.00	53,112.00	60,000.00	
407-75-2999	CAPITAL UNDER $5 000	73,112.00	54,838.24	127,950.24	
410-74-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Winston Fire
410-74-2109	TRAVEL/MILEAGE	0.00	2,000.00	2,000.00	
410-74-2110	PER DIEM	0.00	1,000.00	1,000.00	
410-74-2114	CONVENTION / SCH	0.00	2,000.00	2,000.00	
410-74-2220	POSTAGE	0.00	100.00	100.00	
410-74-2221	TELEPH. / MAINT.	0.00	3,000.00	3,000.00	
410-74-2225	SUPPLIES	0.00	5,000.00	5,000.00	
410-74-2300	COMM. EQUIPMENT	0.00	5,000.00	5,000.00	
410-74-2330	EQUIP/VEHICLE MAINT	0.00	20,000.00	20,000.00	
410-74-2441	FUEL	0.00	5,000.00	5,000.00	
410-74-2550	BLDNG REP. / MAINT.	0.00	12,000.00	12,000.00	
410-74-2552	UTILITIES	0.00	7,000.00	7,000.00	
410-74-2795	FIRE INSURANCE	0.00	4,304.00	4,304.00	
410-74-2900	CAPITAL OUTLAY	0.00	70,000.00	70,000.00	
410-74-2999	CAPITAL UNDER $5 000	90,000.00	41,664.46	131,664.46	
425-59-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	FY26 allotment - Poverty Creek Fire
425-59-2221	TELEPH. / MAINT.	0.00	2,000.00	2,000.00	
425-59-2225	SUPPLIES	0.00	1,000.00	1,000.00	
425-59-2300	COMM. EQUIPMENT	0.00	2,000.00	2,000.00	
425-59-2330	EQUIP/VEHICLE MAINT	0.00	20,000.00	20,000.00	
425-59-2441	FUEL	0.00	3,000.00	3,000.00	
425-59-2550	BLDNG REP. / MAINT.	0.00	2,000.00	2,000.00	
425-59-2552	UTILITIES	0.00	5,000.00	5,000.00	
425-59-2795	FIRE INSURANCE	0.00	4,304.00	4,304.00	
425-59-2805	NMFA INTERCEPT AGREEMENT	0.00	26,905.00	26,905.00	
425-59-2900	CAPITAL OUTLAY	44,000.00	(7,023.75)	36,976.25	
425-59-2999	CAPITAL UNDER $5 000	76,000.00	11,486.00	87,486.00	
426-45-2012	ADMINISTRATIVE FEES	0.00	10,000.00	10,000.00	FY26 allotment - Fire Administrator
426-45-2024	CODE RED	0.00	7,000.00	7,000.00	

426-45-2085	DISPATCHING FEES	0.00	1,250.00	1,250.00	
426-45-2108	LODGING	0.00	6,500.00	6,500.00	
426-45-2110	PER DIEM	0.00	2,000.00	2,000.00	
426-45-2112	MEMBERSHIP FEES	0.00	1,000.00	1,000.00	
426-45-2115	REGISTRATION FEES	0.00	1,000.00	1,000.00	
426-45-2221	TELEPH. / MAINT.	0.00	1,500.00	1,500.00	
426-45-2302	MEDICAL DIRECTOR	0.00	12,000.00	12,000.00	
426-45-2330	EQUIP/VEHICLE MAINT	0.00	1,000.00	1,000.00	
426-45-2333	COMP. DATA / INTERNET	0.00	600.00	600.00	
426-45-2441	FUEL	0.00	10,000.00	10,000.00	
426-45-2900	CAPITAL OUTLAY	0.00	27,000.00	27,000.00	
426-45-2999	CAPITAL UNDER $5 000	80,000.00	60,168.01	140,168.01	

Transfer:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
401-0 -1971	TO OTHER FUNDS	(2,355,051.00)	(8,434.00)	(2,363,485.00)	To Fund 629 / Hazard Mitigation Plan match
629-0 -1970	TRANSFER	(190,051.00)	(8,434.00)	(198,485.00)	From Fund 401 / Hazard Mitigation Plan match

PASSED, APPROVED AND ADOPTED THIS 19th DAY OF AUGUST 2025.

BOARD OF COUNTY COMMISSIONERS **SIERRA COUNTY, NEW MEXICO**

ATTEST:

Amy Whitehead

AMY WHITEHEAD, COUNTY CLERK

T. L. Day

TRAVIS DAY, COMMISSIONER

Hank H

HANK HOPKINS COMMISSIONER

James E. Paxon

JAMES PAXON, COMMISSIONER