

State of New Mexico

*Amy Whitehead
County Clerk
575-894-2840*

*Candace Chavez
County Treasurer
575-894-3524*

*Michael Huston
County Assessor
575-894-2589*

*Tom Pestak
Probate Judge
575-740-4900*



County of Sierra

*James Paxon
Commissioner
575-894-6215*

*Hank Hopkins
Commissioner
575-894-6215*

*Travis Day
Commissioner
575-894-6215*

*Joshua Baker
County Sheriff
575-894-9150*

*1712 N. Date, Suite D
Truth or Consequences, New Mexico 87901*

*Amber Vaughn, County Manager
575-894-6215 voice 575-894-9548 fax*

Resolution No. 2025-78

FY26 – BUDGET ADJUSTMENT RESOLUTION

Whereas, the Board of Sierra County Commissioners, meeting in regular public session on October 21st, 2025, deems it necessary to amend the said line items in the FY 2025-2026 budget;

Whereas, revenue, expenditures and transfers must be adjusted in various accounts for budget corrections, account for reimbursements & grant reversions, and increases to some General Fund expense accounts;

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

Revenue:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
401-0 -1260	REFUNDS & REIMB.	(20,000.00)	(14,494.83)	(34,494.83)	Inc. for Regular Local Election MOU
401-0 -1061	ADMINISTRATIVE SERVICE	(50,000.00)	(30,000.00)	(80,000.00)	Inc. for Elephant Butte payment for Sheriff services
401-0 -1345	COUNTY EQUALIZATION	(316,000.00)	(20,645.34)	(336,645.34)	Inc. to actuals

Expense:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
401-05-2111	OTHER ELECTION EXPENSE (CLERK)	35,124.91	14,494.83	49,619.74	Increase by State funds received for 2025 Regular Local Election MOU
401-05-2111	OTHER ELECTION EXPENSE (CLERK)	49,619.74	222.44	49,842.18	Increase by election reimbursement
401-05-2108	LODGING (CLERK'S OFFICE)	660.00	840.00	1,500.00	Increase by election school reimbursement

401-08-2900	CAPITAL OUTLAY (SHERIFF)	0.00	30,000.00	30,000.00	Increase for purchase and installation of garage/building for BearCat storage
401-08-2333	COMP. DATA / INTERNET (SHERIFF)	4,159.17	20,865.00	25,024.17	Increase for Urban SDK 2026 renewal
419-13-2782	EXTENSION AGENT	45,000.00	15,000.00	60,000.00	Increase for 2025 Q1 payment to NMSU Coop Ext. Service
500-09-2098	CORF 24-ZI5042-18 (DETENTION)	(24,161.55)	99,161.55	75,000.00	Increase by FY2025 reversion amount to SONM
604-85-2095	2023 LERR-SALARIES (SHERIFF)	33,932.72	3,567.28	37,500.00	Increase by FY2025 reversion amount to SONM

Transfer:

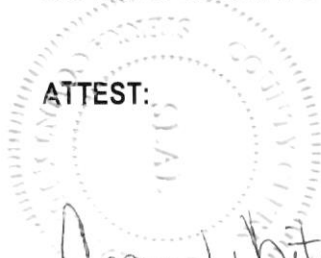
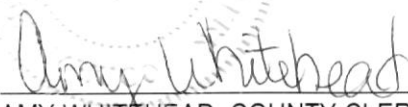
ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
405-0 -1970	TRANSFER	(105,000.00)	(8,000.00)	(113,000.00)	Correcting the budgeted transfer to Fund 405
401-0 -1971	TO OTHER FUNDS	(3,004,804.75)	(15,000.00)	(3,019,804.75)	Transfer to Fund 419 Comm. Projects
419-0 -1970	TRANSFER	(115,875.00)	(15,000.00)	(130,875.00)	Transfer from General Fund

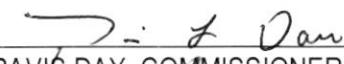
PASSED, APPROVED AND ADOPTED THIS 21st DAY OF OCTOBER 2025.

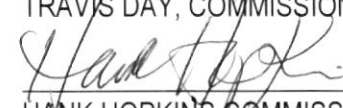
BOARD OF COUNTY COMMISSIONERS

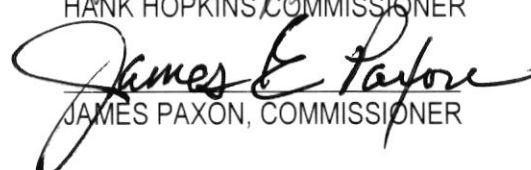
SIERRA COUNTY, NEW MEXICO

ATTEST:



AMY WHITEHEAD, COUNTY CLERK


TRAVIS DAY, COMMISSIONER


HANK HOPKINS, COMMISSIONER


JAMES PAXON, COMMISSIONER