

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*

*Sandy R. Jones
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. 2026-16

FY26 – BUDGET ADJUSTMENT RESOLUTION

Whereas, the Board of Sierra County Commissioners, meeting in regular public session on February 17th, 2026, deems it necessary to amend the said line items in the FY 2025-2026 budget;

Whereas, revenue, expenditure budget, and a transfer must be adjusted in various 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	DESCRIPTION	BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
401-0 -1150	LIQUOR LICENSE	\$ 350	\$ 650	\$ 1,000	Amend budget to actuals
401-0 -1249	LOCAL PREFERENCE FEE	\$ -	\$ 100	\$ 100	Amend budget to actuals
401-0 -1251	CELL TOWER ORDINANCE	\$ 15,000	\$ 4,200	\$ 19,200	Amend budget to actuals
401-0 -1260	REFUNDS / REIMBURSEMENTS	\$ 34,495	\$ 3,860	\$ 38,355	Amend budget to actuals
401-0 -1350	CANNABIS EXCISE TAX	\$ 50	\$ 411	\$ 461	Amend budget to actuals
401-0 -1351	GIS RECEIPTS	\$ 100	\$ 50	\$ 150	Amend budget to actuals
402-0 -1340	SALE OF COUNTY PROPERTY	\$ 5,000	\$ 15,337	\$ 20,337	Amend budget to actuals
402-0 -1651	CIBOLA NATIONAL FOREST SERVICE	\$ 10,200	\$ 2,357	\$ 12,557	Amend budget to actuals
404-0 -1001	RECEIPTS	\$ -	\$ 3,170	\$ 3,170	Amend budget to actuals
413-0 -1604	DONATIONS	\$ -	\$ 75	\$ 75	Amend budget to actuals
414-0 -1260	REFUNDS / REIMBURSEMENTS	\$ -	\$ 28,464	\$ 28,464	Amend budget to actuals
481-0 -1010	CURRENT PROPERTY TAXES	\$ -	\$ 47,241	\$ 47,241	Amend budget to actuals

482-0 -1020	DELINQUENT PROPERTY TAXES	\$ -	\$ 5,746	\$ 5,746	Amend budget to actuals
500-0 -1260	REFUNDS / REIMBURSEMENTS	\$ -	\$ 2,336	\$ 2,336	Amend budget to actuals
508-0 -1519	MISDEMEANOR COMPLIANCE	\$ 3,500	\$ 4,215	\$ 7,715	Amend budget to actuals
508-0 -1526	COURT ORDERED DONATIONS	\$ 1,200	\$ 3,815	\$ 5,015	Amend budget to actuals
550-0 -1010	CURRENT PROPERTY TAXES	\$ 1,649	\$ 63	\$ 1,713	Amend budget to actuals
555-0 -1010	CURRENT PROPERTY TAXES	\$ -	\$ 130,318	\$ 130,318	Amend budget to actuals
575-0 -1011	BOND SERIES ACCOUNT RECEIPTS	\$ 89,294	\$ 213,199	\$ 302,493	Amend budget to actuals
593-0 -1010	CURRENT PROPERTY TAXES	\$ 39	\$ 17	\$ 56	Amend budget to actuals
598-0 -1001	RECEIPTS	\$ 720	\$ 180	\$ 900	Amend budget to actuals
601-0 -1020	DELINQUENT PROPERTY TAXES	\$ 15,000	\$ 8,879	\$ 23,879	Amend budget to actuals
604-0 -1575	2023 LERR	\$ 150,000	\$ (150,000)	\$ -	Inadvertently budgeted account
633-0 -1604	DONATIONS	\$ -	\$ 3,601	\$ 3,601	Amend budget to actuals
634-0 -1260	REFUNDS / REIMBURSEMENTS	\$ -	\$ 3,301	\$ 3,301	Amend budget to actuals

EXPENSE:

ACCOUNT	DESCRIPTION	BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
512-01-2185	HILLSBORO DRAINAGE	\$ (10,340)	\$ 12,201	\$ 1,861	Incr from fund balance to correct
512-01-3010	MINOR EQUIPMENT	\$ -	\$ 27,000	\$ 27,000	Incr from fund balance / Terralogic scanners
507-29-2032	CONTRACTS	\$ 15,500	\$ 500	\$ 16,000	Incr from fund balance / ankle monitor services

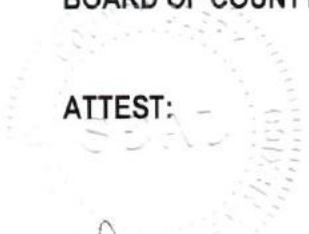
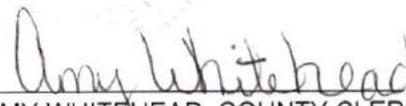
TRANSFERS:

ACCOUNT	DESCRIPTION	BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
500-0 -1971	TO OTHER FUNDS	\$ -	\$ 12,201	\$ 12,201	Transfer to Fund 512 to correct
512-0 -1970	TRANSFER	\$ -	\$ 12,201	\$ 12,201	Transfer from Fund 500 to correct

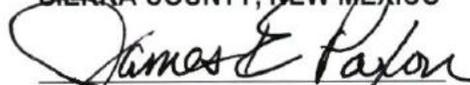
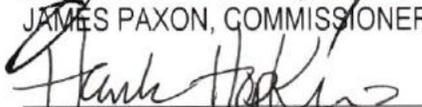
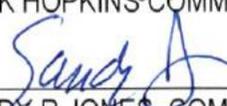
PASSED, APPROVED AND ADOPTED THIS 17TH DAY OF FEBRUARY 2026.

BOARD OF COUNTY COMMISSIONERS

ATTEST:



 AMY WHITEHEAD, COUNTY CLERK

SIERRA COUNTY, NEW MEXICO


 JAMES PAXON, COMMISSIONER

 HANK HOPKINS, COMMISSIONER

 SANDY R JONES, COMMISSIONER