

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. 2026-35

A RESOLUTION ADOPTING FY27 PRELIMINARY BUDGET

Whereas, the Board of Sierra County Commissioners, meeting in regular public session May 26th, 2026; and,

Whereas, the governing body in and for the County of Sierra, State of New Mexico has developed a preliminary budget for Fiscal Year 2027; and

Therefore, Be It Resolved, that the Board of Sierra County Commissioners hereby move to adopt the preliminary budget attached hereto and respectfully requests approval from the Local Government Division of the Department of Finance Administration.

PASSED, APPROVED AND ADOPTED THIS 26th DAY OF MAY 2026.

BOARD OF COUNTY COMMISSIONERS

ATTEST:

SIERRA COUNTY, NEW MEXICO

James E. Paxon
JAMES PAXON, COMMISSIONER

Hank Hopkins
HANK HOPKINS COMMISSIONER

Sandy R. Jones
SANDY R JONES, COMMISSIONER

Lerica Sopkowiak for Amy Whitehead
AMY WHITEHEAD, COUNTY CLERK

SIERRA COUNTY
FY27 PRELIMINARY BUDGET

Fiscal Year 2026 - 2027

ROUNDED TO NEAREST DOLLAR

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING CASH BALANCE	LOCAL RESERVE REQUIREMENTS UNAVAILABLE FOR BUDGETING	ADJUSTED ENDING CASH BALANCE
		5/18/2026 BALANCE	5/18/2026 BALANCE						
GENERAL FUND - Operating (GF)	401	3,379,204	2,886,782	9,706,353	(2,497,788)	9,189,718	4,284,833	2,297,429	1,987,404
ROAD DEPARTMENT	402	627,282		508,480	725,000	1,557,142	303,619	129,762	173,857
FARM & RANGE IMPROVEMENT	403	35,833		16,000	15,000	47,500	19,333		19,333
WHITE SANDS MISSLE RANGE	404	19,647		8,500		0	28,147		28,147
LANDFILL	405	148,150		133,500	19,500	289,688	11,463		11,463
COUNTY INDIGENT FUND	406	70,479		520,000		580,159	10,320		10,320
HILLSBORO FIIRE	407	259,778		173,178		293,178	139,778		139,778
ARREY/DERRY FIRE	409	381,963		148,323		281,240	249,046		249,046
WINSTON FIRE	410	464,072		164,189		289,189	339,072		339,072
MONTICELLO FIRE	411	288,652		141,044		296,044	133,652		133,652
NMGRT HOSPITAL FUND	412	64,526		900,000		900,000	64,526		64,526
CABALLO FIRE	413	40,350		141,694		161,694	20,350		20,350
LAS PALOMAS FIRE	414	121,239		118,870		158,870	81,239		81,239
STATE COOP PROJECTS	416	205,210		0		172,846	32,364		32,364
STATE CAP PROJECTS	417	227,600		0		185,542	42,058		42,058
STATE SB PROJECTS	418	149,534		0		149,534	0		0
COMMUNITY PROJECTS	419	42,982		0	177,300	177,300	42,982		42,982
REAPPRAISAL FUND	422	16,485		108,500		77,850	47,135		47,135
POVERTY CREEK FIRE	425	202,130		108,040		163,040	147,130		147,130
SIERRA ADMIN FIRE	426	267,977		128,198		253,198	142,977		142,977
NATIONAL OPIOID SETTLEMENT	427	0		450,000		450,000	0		0
COUNTY LIVESTOCK LOSS	428	43,708		0	(43,708)	0	0		0
TITLE III	429	129,449		57,000		61,000	125,449		125,449
TAXES PAID IN ADVANCE	474	21,152		8,000		0	29,152		29,152
LODGERS' TAX	477	10,452		11,000		11,000	10,452		10,452
GRANT PROJECTS	500	1,401,300		4,222,045		5,351,795	271,550		271,550
LEGISLATIVE APPROPRIATIONS	502	0		1,283,504		1,283,504	0		0
ELECTRONIC MONITORING	507	15,804		0	(15,804)	0	0		0

SIERRA COUNTY
FY27 PRELIMINARY BUDGET

Fiscal Year 2026 - 2027

ROUNDED TO NEAREST DOLLAR

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
DWI PROGRAM FEES	508	134,805		33,800		94,551	74,054		74,054
DWI DISTRIBUTION	509	0		89,973		87,439	2,534		2,534
DWI GRANT	510	5,159		76,354		21,136	60,377		60,377
LATCF	512	1,654,749	2,000,000	0		521,237	3,133,512		3,133,512
MENTAL HEALTH	548	172,841		31,500		100,945	103,396		103,396
SVH 2 MILL LEVY	601	55,394		725,000		725,000	55,394		55,394
SIERRA AMBULANCE FUND	603	30,053		76,000		76,000	30,053		30,053
LEPF	604	65,428		0		0	65,428		65,428
CORRECTION FUND	605	83,974		631,500	1,373,000	2,006,336	82,138		82,138
EMERGENCY COMMUNICAITON	606	390,023		819,000	(700,000)	247,009	262,014		262,014
EMS	609	21,605		8,400		0	30,005		30,005
HILLSBORO EMS	611	36,218		24,500		24,500	36,218		36,218
CLERK RECORDING FEE	624	197,301		30,000		45,500	181,801		181,801
EMERGENCY MGMT SERVICES	629	7,590		35,999	239,000	282,589	0		0
LAS PALOMAS EMS	633	21,068		53,800		53,800	21,068		21,068
SCRDA/E-911	634	130,672		630,022	700,000	1,330,022	130,672		130,672
TREASURER FEES	635	43,567		7,100		3,000	47,667		47,667
FLOOD COMMISSION FEMA	640	204,307		0		0	204,307		204,307
LANDFILL FINANCIAL ASSURANCE	905	0	170,524	4,080	8,500	0	183,104		183,104
FLOOD COMMISSION	927	0	1,868,955	66,746		0	1,935,701		1,935,701
Total:		11,889,712	6,926,261	22,400,193	0	28,000,095	13,216,070	2,427,191	10,788,879