



RESOLUTION NO. 2026-50

A RESOLUTION ADOPTING THE FISCAL YEAR 2027 FINAL BUDGET

Whereas, the Board of Sierra County Commissioners met upon notice of meeting duly published at the Sierra County Administration Building, 1712 N. Date St, Truth or Consequences, New Mexico 87901 on July 21, 2026, at 10:00 a.m. as required by law; and,

Whereas, the Board of County Commissioners of the County of Sierra exercises the powers of the County as a body politic and corporate pursuant to NMSA 1978, Section 4-38-1(1884); and,

Whereas, the Board of County Commissioners of Sierra County, has held public hearings for the purpose of receiving comments and requests for the budget.

Now, Therefore Be It Resolved, that the Board of County Commissioners of Sierra County approves the attached final budget as presented.

Now, Therefore Be It Further Resolved, by the Board of County Commissioners of Sierra County to forward the budget to the Department of Finance and Administration for the final State Approval.

PASSED, APPROVED AND ADOPTED THIS 21st DAY OF JULY 2026.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:


JAMES PAXON, COMMISSIONER


HANK HOPKINS COMMISSIONER


SANDY R JONES, COMMISSIONER



AMY WHITEHEAD, COUNTY CLERK

SIERRA COUNTY
FY27 FINAL BUDGET

Fiscal Year 2026 - 2027

ROUNDED TO NEAREST DOLLAR

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH	INVESTMENTS	BUDGETED REVENUES X	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING CASH BALANCE
							CASH BALANCE	UNAVAILABLE FOR BUDGETING	
GENERAL FUND - Operating (GF)	401	\$5,117,392.82	\$2,700,768.63	\$10,106,842.80	(\$2,405,300.00)	\$9,288,256.36	\$6,231,447.89	\$2,322,064.09	\$3,909,383.80
ROAD DEPARTMENT	402	\$482,973.71		\$666,313.07	\$545,000.00	\$1,557,142.48	\$137,144.30	\$129,761.87	\$7,382.43
FARM & RANGE IMPROVEMENT	403	\$25,907.91		\$16,000.00	\$6,000.00	\$47,500.00	\$407.91		\$407.91
WHITE SANDS MISSILE RANGE	404	\$23,099.92		\$8,500.00		\$0.00	\$31,599.92		\$31,599.92
LANDFILL	405	\$140,976.16		\$133,500.00	\$15,500.00	\$289,687.50	\$288.66		\$288.66
COUNTY INDIGENT FUND	406	\$32,375.44		\$520,000.00	\$31,000.00	\$580,159.41	\$3,216.03		\$3,216.03
HILLSBORO FIIRE	407	\$239,866.72		\$173,178.00		\$293,178.00	\$119,866.72		\$119,866.72
ARREY/DERRY FIRE	409	\$306,223.56		\$148,323.00		\$281,240.28	\$173,306.28		\$173,306.28
WINSTON FIRE	410	\$459,513.38		\$164,189.00		\$289,189.00	\$334,513.38		\$334,513.38
MONTICELLO FIRE	411	\$266,277.40		\$141,044.00		\$308,481.92	\$98,839.48		\$98,839.48
NMGRT HOSPITAL FUND	412	\$66,394.90		\$900,000.00		\$966,394.90	\$0.00		\$0.00
CABALLO FIRE	413	\$26,967.60		\$141,694.00		\$161,694.00	\$6,967.60		\$6,967.60
LAS PALOMAS FIRE	414	\$115,141.85		\$118,870.00		\$167,744.00	\$66,267.85		\$66,267.85
STATE COOP PROJECTS	416	\$123,923.05		\$0.00		\$91,558.95	\$32,364.10		\$32,364.10
STATE CAP PROJECTS	417	\$131,131.67		\$0.00		\$81,590.29	\$49,541.38		\$49,541.38
STATE SB PROJECTS	418	\$94,150.67		\$0.00		\$94,134.02	\$16.65		\$16.65
COMMUNITY PROJECTS	419	\$0.00		\$0.00	\$177,300.00	\$177,300.00	\$0.00		\$0.00
REAPPRAISAL FUND	422	\$51,176.19		\$108,500.00		\$77,850.22	\$81,825.97		\$81,825.97
POVERTY CREEK FIRE	425	\$197,383.88		\$108,040.00		\$163,040.00	\$142,383.88		\$142,383.88
SIERRA ADMIN FIRE	426	\$262,227.12		\$128,198.00		\$253,198.00	\$137,227.12		\$137,227.12
NATIONAL OPIOID SETTLEMENT	427	\$0.00		\$450,000.00		\$450,000.00	\$0.00		\$0.00
COUNTY LIVESTOCK LOSS	428	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
TITLE III	429	\$129,448.68		\$57,000.00		\$61,000.00	\$125,448.68		\$125,448.68
TAXES PAID IN ADVANCE	474	\$26,210.61		\$8,000.00		\$0.00	\$34,210.61		\$34,210.61
LODGERS' TAX	477	\$11,790.79		\$11,000.00		\$11,000.00	\$11,790.79		\$11,790.79
GRANT PROJECTS	500	\$1,370,454.16		\$4,252,045.00		\$5,377,299.36	\$245,199.80		\$245,199.80
LEGISLATIVE APPROPRIATIONS	502	\$84,503.47		\$1,283,503.79		\$1,283,503.79	\$84,503.47		\$84,503.47
ELECTRONIC MONITORING	507	\$0.00		\$0.00		\$0.00	\$0.00		\$0.00
DWI PROGRAM FEES	508	\$127,520.38		\$33,800.00		\$94,550.99	\$66,769.39		\$66,769.39
DWI DISTRIBUTION	509	\$7,459.03		\$87,439.00		\$87,439.00	\$7,459.03		\$7,459.03
DWI GRANT	510	\$0.00		\$21,136.36		\$21,136.36	\$0.00		\$0.00
LOCAL ECONOMIC DEVELOPMENT	511	\$500,000.00		\$0.00		\$500,000.00	\$0.00		\$0.00

SIERRA COUNTY
FY27 FINAL BUDGET

Fiscal Year 2026 - 2027

ROUNDED TO NEAREST DOLLAR

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
LATCF	512	\$1,445,802.83	\$2,209,719.78	\$0.00		\$521,237.01	\$3,134,285.60		\$3,134,285.60
MENTAL HEALTH	548	\$179,602.14		\$31,500.00		\$100,945.00	\$110,157.14		\$110,157.14
SVH 2 MILL LEVY	601	\$13,138.89		\$725,000.00		\$725,000.00	\$13,138.89		\$13,138.89
SIERRA AMBULANCE FUND	603	\$9,446.04		\$76,000.00		\$76,000.00	\$9,446.04		\$9,446.04
LEPF	604	\$378.34		\$116,000.00		\$116,378.34	\$0.00		\$0.00
CORRECTION FUND	605	\$3,300.00		\$631,500.00	\$1,375,000.00	\$2,009,742.66	\$57.34		\$57.34
EMERGENCY COMMUNICAITON	606	\$379,989.47		\$819,000.00	(\$700,000.00)	\$247,008.60	\$251,980.87		\$251,980.87
EMS	609	\$23,295.60		\$8,400.00		\$0.00	\$31,695.60		\$31,695.60
HILLSBORO EMS	611	\$34,680.84		\$24,500.00		\$24,500.00	\$34,680.84		\$34,680.84
CLERK RECORDING FEE	624	\$182,147.61		\$30,000.00		\$50,305.84	\$161,841.77		\$161,841.77
SIERRA CO FLOOD COMMISSIONER	627	\$2,749,038.67		\$498,950.00		\$1,693,000.00	\$1,554,988.67		\$1,554,988.67
EMERGENCY MGMT SERVICES	629	\$0.00		\$35,999.00	\$247,000.00	\$282,589.01	\$409.99		\$409.99
LAS PALOMAS EMS	633	\$18,202.84		\$53,800.00		\$53,800.00	\$18,202.84		\$18,202.84
SCRDA/E-911	634	\$82,507.98		\$772,289.00	\$700,000.00	\$1,482,336.64	\$72,460.34		\$72,460.34
TREASURER FEES	635	\$44,177.39		\$7,100.00		\$3,000.00	\$48,277.39		\$48,277.39
FLOOD COMMISSION FEMA	640	\$204,307.00		\$0.00		\$0.00	\$204,307.00		\$204,307.00
LANDFILL FINANCIAL ASSURANCE	905	\$0.00	\$171,237.18	\$4,080.00	\$8,500.00	\$0.00	\$183,817.18		\$183,817.18
FLOOD COMMISSION	927	\$0.00	\$1,880,383.46	\$66,746.35		\$0.00	\$1,947,129.81		\$1,947,129.81
Total:		\$15,790,506.71	\$6,962,109.05	\$23,687,980.37	\$0.00	\$30,441,111.93	\$15,999,484.20	\$2,451,825.96	\$13,547,658.24