



Sierra County Commission
Sierra County Commission Chambers
1712 N. Date Street, Truth or Consequences, NM 87901
Thursday July 31st, 2025

AGENDA

ALL MEMBERS OF THE PUBLIC WILL BE ABLE TO WATCH AND LISTEN TO MEETING VIA:

(<http://www.facebook.com/profile.php?id=100068317226897>)

(<https://www.youtube.com/@SierraCountyCommission>)

Call to Order: 9:00 AM Special Meeting

Roll Call:	Travis Day-Chairman	Amy Whitehead-Clerk
	James E. Paxon-Vice-Chair	Nance, Pato & Stout, LLC-Attorney
	Hank Hopkins-Commissioner	Amber Vaughn-County Manager

Pledge Of Allegiance

New Mexico State Flag Pledge-I salute the flag of the State of New Mexico and the Zia symbol of perfect friendship among united cultures.

Introduction of Guests

- I. Approval of Agenda:
- II. Approval of Minutes:
- III. Public Comment: Limited to 3 Minutes
- IV. Consent Agenda:
- V. Presentations/reports:
- VI. Board of Finance:
- VII. Old Business:
- VIII. New Business:
- IX. Contracts-Agreements-Procurements:
 - A. Custom Truck Capital/Peterbilt – Sourcewell Lease Agreement
- X. Resolutions-Ordinances-Proclamations:
 - A. Resolution No. 2025-61 FY 26 Budget Adjustment
 - B. Resolution No. 2025-62 Amended Fourth Quarter Report Ending June 30, 2025
 - C. Resolution No. 2025-63 FY 25 End of the Year Budget Adjustment
 - D. Resolution No. 2025-64 Adopting the Fiscal Year 2026 Final Budget
- XI. Executive Session (Section 10-15 E thru H) :
Pending and Threatened Litigation :
- XII. Open Session Actions from Executive Session:
- XIII. Adjourn

Next proposed Scheduled Meeting: Regular Meeting, Tuesday, August 19th, 2025, at 10:00 AM.
Items for the agenda must be submitted to the Sierra County Administration Office no later than 5:00pm on the Monday the week before the meeting.

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting, please contact the Sierra County Manager, at 1712 N. Date Street, Truth or Consequences, New Mexico 87901, phone (575) 894-6215 at least one (1) week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the Sierra County Manager if a summary or other type of accessible format is needed.

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*



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

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

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*

07/31/2025

RE: Custom Truck Capital / Sourcewell Lease Agreement

Dear Commissioners,

The Road Department is requesting approval to enter into a municipal lease agreement with Custom Truck Capital for one (1) new Peterbilt 548 6x4 Rolloff truck. This purchase will be made utilizing cooperative pricing available through Sourcewell Contract.

The unit cost under Sourcewell pricing is \$227,633.00, with \$2,600.00 in freight charges, for a subtotal of \$230,233.00. With the document fee of \$499.00, the total amount to be financed is \$230,732.00.

Financing terms as proposed:

- 60-month municipal lease
- \$4,596.03 per month / \$55,152.36 per year
- \$0 down / \$0 advance payments
- Full payout with \$1.00 buyout at lease end

This new equipment will support the County's refuse and road operations by replacing an aging unit that has broken down and can no longer be repaired.

Attached you will find the sample lease proposal and unit specifications for your review and approval.

A handwritten signature in blue ink, appearing to read "Amber Vaughn", is written over the typed name.

Sincerely,
Amber Vaughn
County Manager



Sierra County, NM.
Sourcewell Contract # 010825-WQI
QR-058908

Peterbilt 548 6x4 Galbreath U5-OR-174 Rolloff Item # (100_03373)

CHASSIS SPECS

ENGINE

Paccar PX-9 360 HP
18.7 CFM Air Compressor
VGT Exhaust Brake
120 Volt Block Heater
(2) Paccar Batteries

TRANSMISSION

Allison 3000RDS Auto
w/ PTO Provision

BRAKE SYSTEM

Air Brake Package
Brake Line Air Dryer w Heater

FUEL TANK(S)

80 Gal. Aluminum LH
Def Tank Small

FRONT AXLE

Paccar FX-20 4" Drop
FAWR: 20,000 lbs
Tires: 425/65R22.5
Aluminum Wheels
Taperleaf Springs w/ 20,000 Lb. Shocks

REAR AXLE(S)

Meritor RT46-160
RAWR: 46,000 lbs
Diff Lock Tandem Axles
Synthetic Axle Lubricant - All Axles
Tires: 11R22.5
Aluminum Wheels
5.38 Ratio
Hendrickson HMX EX 460 46,000 Lb

GVWR

66,000 Lbs.

CHASSIS FEATURES

Aluminum Aero Cab 109" BBC
Bright Finish Crown
Daycab Rear Window
Exterior Sun Visor SS
(5) Amber Marker Lights LED
(2) Pwr Heated Mirrors
Air Horn Mounted Under Cab
(2) 26" Air Horns Roof Mounted
Steel Bumper Tapered Chromed
(2) Tow Pins

INTERIOR FEATURES

Interior Gray/Black
AC / Heater / Defroster
Concertclass W/O CD, Includes BT Phone
& Audio, AM/FM, WB, USB And MP3
Adjustable Tilt and Telescopic Steering
Column
Driver Seat: Air Ride High Back
Passenger Seat: Non-Air Ride High Back

EQUIPMENT SPECS

FEATURES

For Use W/ Container Lengths Up To 22'
60,000 Lbs. Hoist
Outside Rail
Huck Mounted Installation
Inside Air Controls
Outside Controls
Hot Shift PTO
Poly Tandem Fenders
Rear Skid Plates
Outboard Supported Rear Rollers
Amber Rotating Beacon
(2) Led Worklights On Tarp Mast
(2) Strobes In Rear Bumper
Air Actuated ICC Bumper
Hoist Up Alarm
Back Up Alarm
Recessed Rear Bumper With Pintle Ready Apron
LED Lights
18 x18 x 48" Steel Toolbox
Rear Ratchet & Fixed Rear Hold Downs
Pioneer SARG 4500 Tarper
5 Spool, Integrated Tarper Valve
CTOS Spill Kit Included



Item # (200_01657)

Item # (201_00133)

888-684-8146 | www.customtruck.com

ASK ABOUT THE CUSTOMIZED AND FLEXIBLE LEASING & FINANCING
SOLUTIONS AVAILABLE FROM CUSTOM TRUCK CAPITAL

DISCLAIMER: Specifications are believed to be correct, but may contain errors and/or omissions.
Pictures are representative and may not be identical.

PRICE: \$227,633.00 USD

FET Included

Ex Works: Kansas City, MO

*Price Is Subject To Change Without Notice And Is Not Guaranteed Due To Fluctuation In Material
Or Component Prices, Including Manufacturer's Surcharges.*

Sample 60 Month Lease Payment: \$3,453 Subject To Approval
For More Details Call Custom Truck Capital (833) CTC-FIN1

QUOTE NUMBER: JJAS2.3-E_23

EXPIRATION DATE: 9-30-25

CUSTOM TRUCK CAPITAL SAMPLE

XX/XX/XXXX

Lease Number: XXXXXX

Customer XXXXX

Dear Customer:

Attached is your financing Documentation Package. Please ensure all forms are completed and signed.

Our goal is to help you complete your transaction as quickly as possible, so please following these guidelines for the fastest processing.

- Lease – Purchase Agreement – Please have the Authorized Signor execute the documents and provide their title.
Certificate of Acceptance – **At the point of delivery, fill out this form and return the original to us. We will be unable to disburse funds until we receive this signed form.**

If applicable, Schedule A – Please sign and provide the title of the signor.

- Resolution-Certificate of Incumbency – List your Authorized Representative(s) and their title(s) in the body of the Resolution. Have the Authorized Representatives provide their names, title and signatures(s) on the lines which appear under the Authorized Representative Signature Section near the bottom of the Resolution. Finally, have the Secretary or appropriate Trustee attest to the information of the Authorized Representative(s) by signing and printing his/her name, title and date on the **last** signature line provided. **The person who validates the signature should not sign the Lease Agreement.** The Resolution must reflect the title(s) of the individual(s) who have authorization to sign the documents.
- Insurance Request Form – Fill in your insurer's information and sign. Please contact your insurer, prior to delivery, to obtain a certificate of insurance. Please enclose the certificate with the signed documentation or have the insurer fax the certificate directly to me.
- Copy of Vendor Invoices – Vendor should send invoices directly to Custom Truck Capital with "Ship To" and "Bill To" in Lessee's name.
- If you are tax exempt, please provide a copy of your Tax Exemption Certificate.
- If your financed amount is over \$1,000,000, we require the original executed documents to be returned to:
Custom Truck Capital
655 Business Center Drive, Suite 250
Horsham, PA 19044
- Above documentation can be emailed to _____.

Thank you for choosing Custom Truck Capital for your financing needs. We appreciate your business. If I can be of assistance, please contact me at _____ or _____.

For questions after booking, please call our customer service team at 267-960-4000 or email them at customerservice@leaserv.com.

Sincerely,

Commercial Transaction Coordinator

Lease-Purchase Agreement

SAMPLE

Dated as of XX/XX/XXXX

Lease Number: XXXXXX

Lessor: Custom Truck Capital
655 Business Center Drive
Horsham, Pennsylvania 19044

Lessee: LESSEE FULL LEGAL NAME
XXXXXXXXXXXXXX

FEDERAL TAX ID

Equipment
Description

Quantity	Year, Manufacturer, Model and Description	Serial Number
X	XXXXXXX	XXXXXXXXXXXXXX

Payment Information

Number of Payments: X	Rent Amount: \$X + Applicable Taxes	Payable: X	Lease Term (in months): X	End of Lease Provision:
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☐ See Schedule A for variable payment structure.

Lessee shall pay Rent payments exclusively from legally available funds in U.S. currency to Lessor in the amounts and on the dates set forth herein, without notice or demand.

TERMS AND CONDITIONS

- LEASE.** Subject to the terms of this Lease, Lessee agrees to lease from Lessor the equipment (the "Equipment") described above when Lessor accepts this Lease. Lessee agrees to be bound by all the terms of this Lease.
- DELIVERY AND ACCEPTANCE OF EQUIPMENT.** Acceptance of the Equipment occurs upon delivery. When Lessee receives the Equipment, Lessee agrees to inspect it and to verify by telephone or in writing such information as Lessor may require. Delivery and installation costs are Lessee's responsibility. If Lessee signed a purchase contract for the Equipment, by signing this Lease Lessee assigns its rights, but none of its obligations under the purchase contract, to Lessor.
- RENT.** Lessee agrees to pay Lessor Rent (plus applicable taxes) in the amount and frequency stated above. If Lessee's Rent payments are due in Advance, Lessee's first Rent payment is due on the date Lessee accepts the Equipment under the Lease. Lessor will advise Lessee as to (a) the due date of each Rent payment, and (b) the address to which Lessee must send payments. Rent is due whether or not Lessee receives an invoice from Lessor. Lessee will pay Lessor any required advance rent when Lessee signs this Lease. Lessee authorizes Lessor to change the Rent by not more than 15% due to changes in the Equipment configuration, which may occur prior to Lessor's acceptance of this Lease. Restrictive endorsements on checks Lessee sends to Lessor will not reduce Lessee's obligations to Lessor.
NON-APPROPRIATION OF FUNDS. Lessee intends to remit all Rent and other payments to Lessor for the full Lease Term if funds are legally available. In the event Lessee is not granted an appropriation of funds at any time during the Lease Term for the Equipment subject to this Lease and operating funds are not otherwise available to Lessee to pay the Rent and other payments due and to become due under this Lease, and there is no other legal procedure or available funds by or with which payment can be made to Lessor, and the non-appropriation did not result from an act or omission by Lessee, Lessee shall have the right to return the Equipment as provided herein and terminate this Lease on the last day of the fiscal period for which appropriations were received without penalty or expense to Lessee, except as the portion of Rent for which funds shall have been appropriated and budgeted. At least 30 days prior to the end of Lessee's fiscal year, Lessee's chief executive officer (or legal counsel) shall certify in writing that (a) funds have not been appropriated for the upcoming fiscal period, (b) such non-appropriation did not result from any act or failure to act by Lessee, and (c) Lessee has exhausted all funds legally available for the payment of Rent.
- UNCONDITIONAL OBLIGATION.** LESSEE AGREES THAT IT IS UNCONDITIONALLY OBLIGATED TO PAY ALL RENT AND ANY OTHER AMOUNTS DUE UNDER THIS LEASE IN ALL FISCAL YEARS IN WHICH FUNDS HAVE BEEN APPROPRIATED NO MATTER WHAT HAPPENS, EVEN IF THE EQUIPMENT IS DAMAGED OR DESTROYED, IF IT IS DEFECTIVE OR IF LESSEE HAS TEMPORARY OR PERMANENT LOSS OF ITS USE. LESSEE IS NOT ENTITLED TO ANY REDUCTION OR SET-OFF AGAINST RENT OR OTHER AMOUNTS DUE UNDER THIS LEASE FOR ANY REASON WHATSOEVER.
- DISCLAIMER OF WARRANTIES.** THE EQUIPMENT IS BEING LEASED TO LESSEE IN "AS IS" CONDITION. LESSEE AGREES THAT LESSOR HAS NOT MANUFACTURED THE EQUIPMENT AND THAT LESSEE HAS SELECTED THE EQUIPMENT BASED UPON LESSEE'S OWN JUDGMENT. LESSEE HAS NOT RELIED ON ANY STATEMENTS LESSOR OR ITS EMPLOYEES HAVE MADE. LESSOR HAS NOT MADE AND DOES NOT MAKE ANY EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES WHATSOEVER, INCLUDING WITHOUT LIMITATION, THE EQUIPMENT'S MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, DESIGN, CONDITION, DURABILITY, OPERATION, QUALITY OF MATERIALS OR WORKMANSHIP, OR COMPLIANCE WITH SPECIFICATIONS OR APPLICABLE LAW. Lessee is aware of the name of the Equipment manufacturer. If the manufacturer has provided Lessor with a warranty, Lessor assigns its rights to such warranty to Lessee and Lessee may enforce all warranty rights directly against the manufacturer of the Equipment. Lessee agrees to settle any dispute regarding performance of the Equipment directly with the manufacturer of the Equipment.

6. **TITLE AND SECURITY INTEREST.** Unless otherwise required by the laws of the state where Lessee is located, Lessee shall have title to the Equipment immediately upon delivery and shall be deemed to be the owner of the Equipment as long as Lessee is not in default under this Lease. In the event of a default, title to the Equipment shall revert to Lessor free and clear of any rights or interest Lessee may have in the Equipment. To secure all of Lessee's obligations to Lessor under this Lease Lessee hereby grants Lessor a security interest in (a) the Equipment to the extent of Lessee's interest in the Equipment, (b) anything attached, added, replaced and/or substituted to the Equipment at any time, (c) any money or property from the sale of the Equipment, and (d) any money from an insurance claim if the Equipment is lost or damaged. Lessee agrees that the security interest will not be affected if this Lease is changed in any way.
7. **USE, MAINTENANCE AND REPAIR.** Lessee will not move the Equipment from the Equipment Location without Lessor's advance written consent. Lessee will give Lessor reasonable access to the Equipment Location so that Lessor can check the Equipment's existence, condition and proper maintenance. Lessee will use the Equipment in the manner for which it was intended, as required by all applicable manuals and instructions, and keep it eligible for any manufacturer's certification and/or standard full service maintenance contract. At Lessee's own cost and expense, Lessee will keep the Equipment in good repair, condition and working order, ordinary wear and tear excepted. Lessee will not make any permanent alterations to the Equipment and will remove any alterations or markings from the Equipment before returning to Lessor.
8. **TAXES.** Unless a proper exemption certificate is provided, applicable sales and use taxes will be added to the Rent. Lessee agrees to pay Lessor, when invoiced, all taxes (including any sales, use and personal property taxes), fines, interest and penalties relating to this Lease and the Equipment (excluding taxes based on Lessor's net income). Lessee agrees to file any required personal property tax returns and, if Lessor asks, Lessee will provide Lessor with proof of payment. Lessor does not have to contest any tax assessments.
9. **INDEMNITY.** Lessor is not responsible for any injuries, damages, penalties, claims or losses, including legal expenses, incurred by Lessee or any other person caused by the transportation, installation, manufacture, selection, purchase, lease, ownership, possession, modification, maintenance, condition, operation, use, return or disposition of the Equipment. To the extent permitted by law, Lessee agrees to reimburse Lessor for and defend Lessor against any claims for such losses, damages, penalties, claims, injuries, or expenses. This indemnity continues even after this Lease has expired, for acts or omissions that occurred during the Lease Term.
10. **IDENTIFICATION.** Lessee authorizes Lessor to insert or correct missing information on this Lease, including serial numbers and any other information describing the Equipment.
11. **LOSS OR DAMAGE.** Lessee is responsible for any loss of the Equipment from any cause at all, whether or not insured, from the time the Equipment is shipped to Lessee until it is returned to Lessor. If any item of Equipment is lost, stolen or damaged, Lessee will promptly notify Lessor of such event. Then, at Lessor's option, Lessee will either (a) repair the Equipment so that it is in good condition and working order, eligible for any manufacturer's certification, or (b) pay Lessor an amount equal to the Net Book Value (as defined herein) of the lost, stolen or damaged Equipment. If Lessee has satisfied their obligations herein, Lessor will forward to Lessee any insurance proceeds which Lessor receives for lost, damaged, or destroyed Equipment. If Lessee is in default, Lessor will apply any insurance proceeds Lessor receives to reduce Lessee's obligations pursuant to this Lease.
12. **INSURANCE.** Lessee agrees to (a) keep the Equipment fully insured against loss, naming Lessor as loss payee, and (b) obtain a general public liability insurance policy covering both personal injury and property damage in amounts not less than Lessor may tell Lessee, naming Lessor as additional insured, until Lessee has met all their obligations under this Lease. Lessor is under no duty to tell Lessee if Lessee's insurance coverage is adequate. The policies shall state that Lessor is to be notified of any proposed cancellation at least 30 days prior to the date set for cancellation. Upon Lessor's request, Lessee agrees to provide Lessor with evidence of insurance acceptable to Lessor. If Lessee does not provide Lessor with evidence of proper insurance within ten days of Lessor's request or Lessor receives notice of policy cancellation, Lessor may (but Lessor is not obligated to) obtain insurance on Lessor's interest in the Equipment at Lessee's expense. Lessee will pay all insurance premiums and related charges.
13. **DEFAULT.** Lessee will be in default under this Lease if any of the following happens: (a) Lessor does not receive any Rent or other payment due under this Lease within ten days after its due date, (b) Lessee fails to perform or observe any other promise or obligation in this Lease and does not correct the default within ten days after Lessor sends Lessee written notice of default, (c) any representation, warranty or statement Lessee has made in this Lease shall prove to have been false or misleading in any material respect, (d) any insurance carrier cancels or threatens to cancel any insurance on the Equipment, (e) the Equipment or any part of it is abused, illegally used, misused, lost, destroyed, or damaged beyond repair, (f) a petition is filed by or against Lessee under any bankruptcy or insolvency laws, or (g) Lessee defaults on any other agreement between it and Lessor (or Lessor's affiliates).
14. **REMEDIES.** Upon the occurrence of a default, Lessor may, in its sole discretion, do any or all of the following: (a) provide written notice to Lessee of default, (b) as liquidated damages for loss of a bargain and not as a penalty, declare due and payable, the present value of (i) any and all amounts which may be then due and payable by Lessee to Lessor under this Lease, plus (ii) all Rent payments remaining through the end of the then current fiscal year, discounted at the higher of 3% or the lowest rate allowed by law (collectively, the "Net Book Value") and (c) require Lessee to immediately return the Equipment to Lessor. Lessor has the right to require Lessee to make the Equipment available to Lessor for repossession during reasonable business hours or Lessor may repossess the Equipment, so long as Lessor does not breach the peace in doing so, or Lessor may use legal process in compliance with applicable law pursuant to court order to have the Equipment repossessed. Lessee will not make any claims against Lessor or the Equipment for trespass, damage or any other reason. If Lessor takes possession of the Equipment Lessor may (a) sell or lease the Equipment at public or private sale or lease without notice, and/or (b) exercise such other rights as may be allowed by applicable law. Although Lessee agrees that Lessor has no obligation to sell the Equipment, if Lessor does sell the Equipment, Lessor will reduce the Net Book Value by the amounts Lessor receives. Lessee will immediately pay Lessor the remaining Net Book Value. Lessee agrees (a) to pay all of the costs Lessor incurs to enforce Lessor's rights against Lessee, including attorney's fees, and (b) that Lessor will retain all of Lessor's rights against Lessee even if Lessor does not choose to enforce them at the time of Lessee's default.
15. **LESSEE'S OPTION AT END OF LEASE.** Provided Lessee is not in default, upon expiration of the Lease Term, Lessee has the option to purchase all but not less than all of the Equipment for (plus all sales and other applicable taxes).
16. **RETURN OF EQUIPMENT.** If (a) default occurs, or (b) a non-appropriation of funds occurs as provided herein, Lessee will immediately return the Equipment to any location(s) in the continental United States and aboard any carriers(s) Lessor may

designate. The Equipment must be properly packed for shipment in accordance with the manufacturer's recommendations or specifications, freight prepaid and insured, maintained in accordance with this Lease, and in "Average Saleable Condition." "Average Saleable Condition" means that all of the Equipment is immediately available for use by a third-party buyer, user or lessee, other than Lessee named in this Lease, without the need for any repair or refurbishment. Lessee will pay Lessor for any missing or defective parts or accessories. Lessee will continue to pay Rent until the Equipment is received and accepted by Lessor.

17. **LESSEE'S REPRESENTATIONS AND WARRANTIES.** Lessee hereby represents and warrants to Lessor that as of the date of this Lease, and throughout the Lease Term: (a) Lessee is the entity indicated in this Lease; (b) Lessee is a state or a fully constituted political subdivision or agency of the State in which Lessee is located; (c) Lessee is duly organized and existing under the constitution and laws of the state in which they are located; (d) Lessee is authorized to enter into and carry out Lessee's obligations under this Lease, any documents relative to the acquisition of the Equipment and any other documents required to be delivered in connection with this Lease (collectively, the "Documents"); (e) the Documents have been duly authorized, executed and delivered by Lessee in accordance with all applicable laws, rules, ordinances, and regulations, the Documents are valid, legal, binding agreements, enforceable in accordance with their terms and the person(s) signing the Documents have the authority to do so, are acting with the full authorization of Lessee's governing body, and hold the offices indicated below their signature, each of which are genuine; (f) the Equipment is essential to the immediate performance of a governmental or proprietary function by Lessee within the scope of Lessee's authority; (g) Lessee intends to use the Equipment for the entire Lease Term for such function and shall take all necessary action to include in Lessee's annual budget any funds required to fulfill Lessee's obligations for each fiscal year during the Lease Term; (h) Lessee has complied fully with all applicable law governing open meetings, public bidding and appropriations required in connection with this Lease and the acquisition of the Equipment; (i) Lessee's obligations to remit Rent under this Lease constitutes a current expense and not a debt under applicable state law and no provision of this Lease constitutes a pledge of Lessee's tax or general revenues, and any provision which is so constructed by a court of competent jurisdiction is void from the inception of this lease; and (j) all financial information Lessee has provided to Lessor is true and accurate and provides a good representation of Lessee's financial condition.
18. **LESSEE'S PROMISES.** In addition to the other provisions of this Lease, Lessee agrees that during the term of this Lease (a) Lessee will promptly notify Lessor in writing if it moves its principal office or changes its name or legal structure, (b) Lessee will provide to Lessor such financial information as may reasonably request from time to time, and (c) Lessee will take any action Lessor reasonably requests to protect Lessor's rights in the Equipment and to meet Lessee's obligations under this Lease.
19. **ASSIGNMENT. LESSEE WILL NOT SELL, TRANSFER, ASSIGN, PLEDGE, SUB-LEASE OR PART WITH POSSESSION OF THE EQUIPMENT OR FILE OR PERMIT A LIEN TO BE FILED AGAINST THE EQUIPMENT.** Lessee will not attach any of the Equipment to any real estate.
20. **ASSIGNMENT BY LESSOR.** This Lease, and the rights of Lessor hereunder and in and to the Equipment, may be assigned and reassigned in whole or in part to one or more assignees by Lessor or its assigns at any time without the necessity of obtaining the consent of Lessee. Upon an assignment, Lessee agrees to make all payments as designated in the assignment, notwithstanding any claim, defense, setoff or counterclaim whatsoever (whether arising from a breach of this Lease or otherwise) that Lessee may from time to time have against Lessor or Lessor's assigns.
21. **COLLECTION EXPENSES, OVERDUE PAYMENT.** Lessee agrees that Lessor can, but does not have to, take on Lessee's behalf any action which Lessee fails to take as required by this Lease, and Lessor's expenses will be in addition to that of the Rent which Lessee owes Lessor. If Lessor receives any payment from Lessee after the due date, Lessee shall pay Lessor on demand as a late charge 5% of such overdue amount, limited, however, to the maximum amount allowed by law.
22. **MISCELLANEOUS.** This Lease contains the entire agreement and supersedes any conflicting provision of any equipment purchase order or any other agreement. **TIME IS OF THE ESSENCE IN THIS LEASE.** If a court finds any provision of Lease to be unenforceable, the remaining terms of this Lease shall remain in effect. **THIS LEASE IS A "FINANCE LEASE" AS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE.** Lessee authorizes Lessor (or Lessor's agent) to (a) obtain credit reports, (b) make such other credit inquiries as Lessor may deem necessary, and (c) furnish payment history information to credit reporting agencies. To the extent permitted by law, Lessor may charge Lessee a fee of \$250.00 to cover Lessor's documentation and investigation costs.
23. **NOTICES.** All of Lessee's written notices to Lessor must be sent by certified mail or recognized overnight delivery service, postage prepaid, to Lessor at Lessor's address stated in this Lease, or by facsimile transmission to Lessor's facsimile telephone number, with oral confirmation of receipt. All of Lessor's notices to Lessee may be sent first class mail, postage prepaid, to Lessee's address stated in this Lease. At any time after this Lease is signed, Lessee or Lessor may change an address or facsimile telephone number by giving notice to the other of the change.
24. **ANTI-MONEY LAUNDERING/INTERNATIONAL TRADE COMPLIANCE.** Lessee represents, warrants and covenants to Lessor, as of the date of this Lease, the date of each advance of proceeds under the Lease, the date of any renewal, extension or modification of this Lease, and at all times until this Lease has been terminated and all amounts thereunder have been indefeasibly paid in full, that: (a) no Covered Entity (i) is a Sanctioned Person; (ii) has any of its assets in a Sanctioned Jurisdiction or in the possession, custody or control of a Sanctioned Person; (iii) does business in or with, or derives any of its operating income from investments in or transactions with, any Sanctioned Jurisdiction or Sanctioned Person; (b) the proceeds of this Lease will not be used to fund any unlawful activity; (c) the funds used to repay the Lease are not derived from any unlawful activity; (d) each Covered Entity is in compliance with, and no Covered Entity engages in any dealings or transactions prohibited by, any laws of the United States, including but not limited to any Anti-Terrorism Laws; and (e) no Equipment is or will become Embargoed Property. Lessee covenants and agrees that (a) it shall immediately notify Lessor in writing upon the occurrence of a Reportable Compliance Event; and (b) if, at any time, any Equipment becomes Embargoed Property, in addition to all other rights and remedies available to Lessor, upon request by Lessor, Lessee shall provide substitute Equipment acceptable to Lessor that is not Embargoed Property.

As used herein: "Anti-Terrorism Laws" means any laws relating to terrorism, trade sanctions programs and embargoes, import/export licensing, money laundering, or bribery, all as amended, supplemented or replaced from time to time; "Compliance Authority" means each and all of the (a) U.S. Treasury Department/Office of Foreign Assets Control, (b) U.S. Treasury

Department/Financial Crimes Enforcement Network, (c) U.S. State Department/Directorate of Defense Trade Controls, (d) U.S. Commerce Department/Bureau of Industry and Security, (e) U.S. Internal Revenue Service, (f) U.S. Justice Department, and (g) U.S. Securities and Exchange Commission; **"Covered Entity"** means Lessee, its affiliates and subsidiaries, all other obligors, all owners of the foregoing, and all brokers or other agents of Lessee acting in any capacity in connection with this Lease; **"Embargoed Property"** means any property (a) in which a Sanctioned Person holds an interest; (b) beneficially owned, directly or indirectly, by a Sanctioned Person; (c) that is due to or from a Sanctioned Person; (d) that is located in a Sanctioned Jurisdiction; or (e) that would otherwise cause any actual or possible violation by Lessor of any applicable Anti-Terrorism Law if Lessor were to obtain an encumbrance on, lien on, pledge of or security interest in such property or provide services in consideration of such property; **"Reportable Compliance Event"** means (1) any Covered Entity becomes a Sanctioned Person, or is indicted, arraigned, investigated or custodially detained, or receives an inquiry from regulatory or law enforcement officials, in connection with any Anti-Terrorism Law or any predicate crime to any Anti-Terrorism Law, or self-discovers facts or circumstances implicating any aspect of its operations with the actual or possible violation of any Anti-Terrorism Law; (2) any Covered Entity engages in a transaction that has caused or may cause Lessor to be in violation of any Anti-Terrorism Laws, including a Covered Entity's use of any proceeds of the Lease to fund any operations in, finance any investments or activities in, or, make any payments to, directly or indirectly, a Sanctioned Jurisdiction or Sanctioned Person; or (3) any Equipment becomes Embargoed Property; **"Sanctioned Jurisdiction"** means a country subject to a sanctions program maintained by any Compliance Authority; and **"Sanctioned Person"** means any individual person, group, regime, entity or thing listed or otherwise recognized as a specially designated, prohibited, sanctioned or debarred person or entity, or subject to any limitations or prohibitions (including but not limited to the blocking of property or rejection of transactions), under any order or directive of any Compliance Authority or otherwise subject to, or specially designated under, any sanctions program maintained by any Compliance Authority.

25. **USA PATRIOT ACT NOTICE.** To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each lessee that opens an account. What this means: when the Lessee opens an account, Lessor will ask for the business name, business address, taxpayer identifying number and other information that will allow the Lessor to identify Lessee, such as organizational documents. For some businesses and organizations, Lessor may also need to ask for identifying information and documentation relating to certain individuals associated with the business or organization.
26. **WAIVERS. LESSOR AND LESSEE EACH AGREE TO WAIVE, AND TO TAKE ALL REQUIRED STEPS TO WAIVE, ALL RIGHTS TO A JURY TRIAL.** To the extent Lessee is permitted by applicable law, Lessee waives all rights and remedies conferred upon a lessee by Article 2A (Sections 508-522) of the Uniform Commercial Code. To the extent Lessee is permitted by applicable law, Lessee waives any rights they now or later may have under any statute or otherwise which requires Lessor to sell or otherwise use any Equipment to reduce Lessor's damages, which requires Lessor to provide Lessee with notice of default, intent to accelerate amounts becoming due or acceleration of amounts becoming due, intent to sale the Equipment at a public or private sale, or which may otherwise limit or modify any of Lessor's rights or remedies. Lessor will not be liable for specific performance of this Lease or for any losses, damages, delay or failure to deliver Equipment.
27. **IMPORTANT INFORMATION ABOUT PHONE CALLS.** By providing telephone number(s) to Lessor, now or at any later time, Lessee authorizes Lessor and its affiliates and designees to contact Lessee regarding Lessee account(s) with Lessor or its affiliates, whether such accounts are Lessee individual accounts or business accounts for which Lessee is a contact, at such numbers using any means, including but not limited to placing calls using an automated dialing system to cell, VoIP or other wireless phone number, or leaving prerecorded messages or sending text messages, even if charges may be incurred for the calls or text messages. Lessee consents that any phone call with Lessor may be monitored or recorded by Lessor.

IMPORTANT: READ BEFORE SIGNING. THE TERMS OF THIS LEASE SHOULD BE READ CAREFULLY BECAUSE ONLY THOSE TERMS IN WRITING ARE ENFORCEABLE. TERMS OR ORAL PROMISES WHICH ARE NOT CONTAINED IN THIS WRITTEN AGREEMENT MAY NOT BE LEGALLY ENFORCED. THE TERMS OF THIS LEASE MAY ONLY BE CHANGED BY ANOTHER WRITTEN AGREEMENT BETWEEN LESSEE AND LESSOR. LESSEE AGREES TO COMPLY WITH THE TERMS AND CONDITIONS OF THIS LEASE. LESSEE AGREES THAT THE EQUIPMENT WILL BE USED FOR BUSINESS PURPOSES ONLY AND NOT FOR PERSONAL, FAMILY OR HOUSEHOLD PURPOSES.

LESSEE CERTIFIES THAT ALL THE INFORMATION GIVEN IN THIS LEASE AND LESSEE'S APPLICATION WAS CORRECT AND COMPLETE WHEN THIS LEASE WAS SIGNED. THIS LEASE IS NOT BINDING UPON LESSOR OR EFFECTIVE UNLESS AND UNTIL LESSOR EXECUTES THIS LEASE. THIS LEASE WILL BE GOVERNED BY THE LAWS OF THE STATE OF THE LESSEE.

"SIGNATURE LINES SET FORTH ON THE FOLLOWING PAGE"

SAMPLE

Custom Truck Capital
("Lessor")

X
Authorized Signature

Print Name

Title

655 Business Center Drive
Horsham, PA 19044

XXXXXX
("Lessee")

X
Authorized Signature

Print Name

Title

Date

XXXXXXXXXX

SAMPLE

SCHEDULE A
Lease Number XXXX

SAMPLE

This Schedule supplements and is hereby incorporated by reference as part of above referenced Lease # ("Lease") by and between Lessee and Lessor.

Variable Payments Structure			
X	@	\$X	+ Applicable Sales Tax
X	@	\$X	+ Applicable Sales Tax

Custom Truck Capital
("Lessor")

X
Authorized Signature

Print Name

Title

XXXXXXXXX
("Lessee")

X
Authorized Signature

Print Name

Title

Date

RESOLUTION AND CERTIFICATE OF INCUMBENCY
Lease Number XXXXXX

SAMPLE

Lessee: XXXXXXXX

Amount \$X

WHEREAS, Lessee, a body politic and corporate duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State or Commonwealth (the "State") is authorized by the laws of the State to purchase, acquire and lease certain equipment and other property for the benefit of the Lessee and its inhabitants and to enter into contracts with respect thereto; and

WHEREAS, pursuant to applicable law, the governing body of the Lessee ("Governing Body") is authorized to acquire, dispose of and encumber real and personal property, including, without limitation, rights and interest in property, leases and easements necessary to the functions or operations of the Lessee.

WHEREAS, the Governing Body hereby finds and determines that the execution of one or more Lease Agreements or lease schedules ("Leases") in the principal amount not exceeding the amount stated above for the purpose of acquiring the property ("Equipment") to be described in the Leases is appropriate and necessary to the functions and operations of the Lessee.

WHEREAS, Custom Truck Capital ("Lessor") shall act as Lessor under said Leases.

NOW, THEREFORE, Be It Ordained by the Governing Body of the Lessee:

Section 1. Either one of the _____ OR _____ (each an "Authorized Representative") acting on behalf of the Lessee, is hereby authorized to negotiate, enter into, execute, and deliver one or more Leases in substantially the form set forth in the document presently before the Governing Body, which document is available for public inspection at the office of the Lessee. Each Authorized Representative acting on behalf of the Lessee is hereby authorized to negotiate, enter into, execute, and deliver such other documents relating to the Lease as the Authorized Representative deems necessary and appropriate. All other related contracts and agreements necessary and incidental to the Leases are hereby authorized.

Section 2. By a written instrument signed by any Authorized Representative, said Authorized Representative may designate specifically identified officers or employees of the Lessee to execute and deliver agreements and documents relating to the Leases on behalf of the Lessee.

Section 3. The aggregate original principal amount of the Leases shall not exceed the amount stated above and shall bear interest as set forth in the Leases and the Leases shall contain such options to purchase by the Lessee as set forth therein.

Section 4. The Lessee's obligations under the Leases shall be subject to annual appropriation or renewal by the Governing Body as set forth in each Lease and the Lessee's obligations under the Leases shall not constitute general obligations of the Lessee or indebtedness under the Constitution or laws of the State.

Section 5. This resolution shall take effect immediately upon its adoption and approval.

SIGNATURES AND TITLES OF AUTHORIZED REPRESENTATIVES: AUTHORIZED LEASE SIGNORS ONLY

_____	_____	_____
Name	Title	Signature
_____	_____	_____
Name	Title	Signature

ADOPTED AND APPROVED on this _____, 20__.

Section 7. I, the undersigned Secretary/Clerk identified below, does hereby certify that I am the duly elected or appointed and acting Secretary/Clerk of the above Lessee, a political subdivision duly organized and existing under the laws of the State where Lessee is located, that I have the title stated below, and that, as of the date hereof, the individuals named below are the duly elected or appointed officers of the Lessee holding the offices set forth opposite their respective names.

The undersigned Secretary/Clerk of the above-named Lessee hereby certifies and attests that the undersigned has access to the official records of the Governing Body of the Lessee, that the foregoing resolutions were duly adopted by said Governing Body of the Lessee at a meeting of said Governing Body and that such resolutions have not been amended or altered and are in full force and effect on the date stated below.

LESSEE: XXXXXXXXXX

Signature of Secretary/Clerk of Lessee

[SEAL]

Print Name: _____

Official Title: _____

Date: _____

SAMPLE

Lessor: Custom Truck Capital
Lessee: XXXXXXXXXX
Agreement #: XXXXXX

Equipment:

Quantity	Year, Manufacturer, Model and Description	Serial Number
X	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX

Lessee, through its authorized representative, hereby certifies to Lessor that:

1. The Equipment has been duly delivered to the location where it will be used, which the Equipment Location is set forth in the above described Agreement with Lessee ("Lease Agreement").
2. All of the Equipment has been inspected and is determined to be (a) complete, (b) properly installed, (c) functioning, and (d) in good working order and in compliance with all applicable specifications.
3. The Equipment is of a size, design, capacity and manufacture acceptable to Lessee and suitable for Lessee's purposes.
4. Lessee acknowledges that the signature on this document (i) constitutes unconditional acceptance of the Equipment under and subject to the terms of the Lease Agreement, (ii) that such acceptance is not on a trial basis and (iii) hereby authorizes the commencement of the Lease Agreement and the date below reflects the date the equipment was accepted.
5. Lessee is not in default under the Lease Agreement and all of Lessee's statements and promises set forth in the Lease Agreement are true and correct.

A photocopy, facsimile, scanned copy or other electronic copy of this document shall be accepted as a legal binding agreement.

Accepted by:

Lessee: XXXXXXXXXXXXX

By: _____
(Signature)

(Name)

(Title)

(Date)

CUSTOM TRUCK CAPITAL

NOTIFICATION OF TAX TREATMENT

Lease Agreement #: XXXXXX
Lessor: Custom Truck Capital
Lessee: XXXXXXXXXXXX

SAMPLE

Lessor is required to collect and remit sales/use tax in the taxing jurisdiction where your equipment will be located. If you select that you are exempt by marking one of the checkboxes below, you must provide a valid exemption certificate. If you do not provide this certificate prior to the booking of your transaction, you will be responsible for sales tax on all accrued payments.

- If tax has been remitted up front and financed into your lease payment, your account will not be marked sales tax exempt if you provide an exemption certificate after your transaction has been booked.
- If your tax is remitted on a monthly basis, your lease may be marked sales tax exempt for the remaining payments left to be invoiced if you provide a valid exemption certificate after your transaction has been booked.
- In the event we do not receive a valid sales tax exemption certificate prior to the date your lease commences, you will be charged sales/use tax.

Personal property tax returns will be filed as required by local law. In the event that any tax abatements or special exemptions are available on the equipment you will be leasing from us, please notify us as soon as possible and forward the related documentation to us for us to determine if the tax abatement or special exemptions are available to us. This will ensure that your leased equipment will be reported correctly.

Please indicate below if your lease is subject to tax or whether a valid exemption exists.

Sales Tax

- ☐ I agree that my lease is subject to sales/use tax.
- ☐ I am exempt from sales/use tax and I have attached a completed exemption certificate to Lessor.
- ☐ I am claiming a partial exemption from tax. I have attached a completed exemption certificate or other documented proof of this partial exemption.
- ☐ I agree that my business is subject to sales/use tax and I have attached a completed resale certificate. This certificate indicates that I will be responsible for collection and remittance of sales/use tax based on the subsequent re-rental of the property.

If applicable to the tax rates in your state, are you outside the city limits or in an unincorporated area?

- ☐ Inside city limits
- ☐ Outside city limits
- ☐ Unincorporated area

Property Tax

- ☐ I have a valid abatement or property tax exemption (documentation attached).
- ☐ Location: State _____
Taxing District _____

Additional comments:

LESSEE: XXXXXXXXXXXX

By: _____
(Signature)

(Print Name)

(Title)

(Date)

PLEASE COMPLETE AND SIGN FORM

Financier (Lender/Lessor): Custom Truck Capital
Obligor (Borrower/Lessee): XXXXXXXXXX
Agreement #: XXXXXX

SAMPLE

Under the terms of your above referenced Agreement # ("Lease/Loan"), you are required to carry adequate insurance coverage on the financed equipment. Homeowners Policies will not cover commercial financing. If we do not receive your Certificate of Insurance, you will automatically be enrolled in our Comprehensive Equipment Insurance, an affordable coverage plan with NO DEDUCTIBLE underwritten and sold by Assurant.

Please send the Certificate of Insurance with your signed documents or instruct your agent to email the certificate to InsTrack@Assurant.com.

Your Certificate of Insurance must show the following:

- Above referenced Agreement #
- Name of the Insurance Company and Policy Number
- Effective and Expiration Date of Coverage.
- INSURED PARTY: The Obligor listed above must be named as Insured.
- PROPERTY DAMAGE INSURANCE:
 - For Equipment: Financier must be named **Loss Payee** against any loss including fire, theft and any other standard peril normally covered under a commercial policy for not less than the replacement cost of the equipment.
 - For Vehicles: PHYSICAL DAMAGE INSURANCE: Financier must be named **Loss Payee** for comprehensive and collision coverage for not less than the replacement cost of the equipment.
- LIABILITY INSURANCE: ONLY REQUIRED FOR LEASES.
 - Financier must be named as **Additional Insured**. The minimum coverage is \$1,000,000 per occurrence/ \$1,000,000 aggregate liability coverage.
- LOSS PAYEE/ ADDITIONAL INSURED:
 - Custom Truck Capital and Its Successors And/ Or Assigns (ISAOA)
 - c/o Insurance Service Center
 - P.O. Box 979129
 - Miami, FL 33197-9129
- DESCRIPTION OF EQUIPMENT: The following equipment must be listed on or attached to the Certificate of Insurance:

Quantity	Year, Manufacturer, Model and Description	Serial Number
X	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

By signing below, I acknowledge that I have made sure that my agent understands that I am financing the equipment and that if the Certificate of Insurance is not received within 60 days of the commencement of the Lease/ Loan, the Financier may purchase insurance on the Financier's own interest in the Equipment at my expense. The insurance charge will be added to my monthly Lease/Loan payment and is non-refundable.

Obligor: XXXXXXXXXXXXX

By: _____
(Signature)

(Name)

(Title)

(Date)

**THE BELOW INFORMATION MUST BE REVIEWED/COMPLETED
IN ORDER FOR US TO FUND**

Agreement #: XXXXXX

Principal contact name: _____

SAMPLE

Phone #: _____ Cell#: _____

Best time to reach: _____

PAYMENT:

Are you currently paying via ACH (please circle): YES NO

Do you authorize Custom Truck Capital
to set up this contract on ACH based on the ACH Instructions/Authorization
that Custom Truck Capital has on file (please circle): YES NO

BILL TO:

Name: XXXXXXXXX

Address: XXXXXXXXXXXX

IF INCORRECT, PLEASE CORRECT BELOW:

Attention: _____

Is a Purchase Order required on Invoices? ☐ YES ☐ NO PO # _____

EQUIPMENT LOCATION:

Address: XXXXXXXXXXXX

IF INCORRECT, PLEASE CORRECT BELOW:

EMAIL ADDRESS:

YOUR EMAIL ADDRESS IS REQUIRED PLEASE VERIFY BELOW. IF BLANK OR INCORRECT, PLEASE COMPLETE:

Email Address: X@X _____

XXXXXXXXXXXX

By: _____
(Signature)

(Name)

(Title)

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. 2025-61

FY26 - BUDGET/LINE-ITEM AND TRANSFER AMENDMENT RESOLUTION TO ADJUST LANDFILL FUND

Whereas, the Board of Sierra County Commissioners, meeting in special public session on July 31, 2025, deem it necessary to amend the said line items in the FY 2025-2026 budget;

Whereas, transfers and expenditures must be adjusted to support the purchase of a roll-off truck for the landfill;

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

Revenue:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
405-0 -1970	Transfer	\$105,000.00	\$50,557.00	\$155,557.00	Transfer funds to cover equipment lease
401-0 – 1971	Transfer to other funds	\$2,355,051.00	\$50,557.00	\$2,405,608	Transfer to Landfill for rolloff truck

Expense:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
405-67-2898	Equipment Lease	\$2,000.00	\$50,557.00	\$52,557.00	Lease of rolloff truck for Landfill

PASSED, APPROVED AND ADOPTED THIS 31st DAY OF JULY 2025.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:

TRAVIS DAY, COMMISSIONER

HANK HOPKINS COMMISSIONER

AMY WHITEHEAD, COUNTY CLERK

JAMES PAXON, COMMISSIONER

State of New Mexico

*Amy Whitehead
County Clerk
575-894-2840*

*Candace Chavez
County Treasurer
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*Michael Huston
County Assessor
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*Tom Pestak
Probate Judge
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*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. 2025-62

FY25 - FOURTH QUARTER FINANCIAL REPORT ENDING JUNE 30, 2025

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 31, 2025, at 10:00 a.m. as required by law; and,

Whereas, the Board of County Commissioners of the County of Sierra has developed a budget for fiscal year 2024-2025; and

Whereas, the final quarterly report has been reviewed and approved to ensure accuracy of the beginning balances used on the FY 2025 budget; and,

Whereas, it is hereby certified that the contents in this report are true and correct to the best of our knowledge and that this report depicts all funds for fiscal year 2025; and,

Now, Therefore Be It Resolved, by the Board of County Commissioners of the County of Sierra hereby approves the final quarterly report for FY 2025 hereinafter described as Attachment "A" and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, APPROVED AND ADOPTED THIS 31st DAY OF JULY 2025.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:

TRAVIS DAY, COMMISSIONER

HANK HOPKINS COMMISSIONER

AMY WHITEHEAD, COUNTY CLERK

JAMES PAXON, COMMISSIONER

State of New Mexico Local Government Budget Management System (LGBMS)
Report Recap - Sierra County - FY2025 Q4
Printed from LGBMS on 2025-07-28 10:25:15

Fund	Cash	Investments	Revenues	Transfers	Expenditures	Adjustments	Balance	Reserve	Adjusted Balance
11000 General Operating Fund	4,265,537.00	0.00	9,550,171.74	-2,763,724.00	6,826,607.32	0.00	4,225,377.42	1,706,651.83	2,518,725.59
20100 Corrections	382,856.00	0.00	613,783.69	1,255,920.00	1,883,055.78	0.00	369,503.91	0.00	369,503.91
20300 County Property Valuation	122,046.00	0.00	127,110.16	0.00	168,741.02	0.00	80,415.14	0.00	80,415.14
20400 County Road	291,213.00	0.00	473,841.50	752,683.00	1,196,521.92	0.00	321,215.58	99,710.16	221,505.42
20600 Emergency Medical Services	20,620.00	0.00	181,035.00	0.00	159,816.51	0.00	41,838.49	0.00	41,838.49
20700 E-911 Fund	242,405.00	0.00	335,640.25	675,000.00	1,126,975.60	0.00	126,069.65	0.00	126,069.65
20800 Farm & Range	1.00	0.00	34,994.03	28,000.00	46,157.40	0.00	16,837.63	0.00	16,837.63
20900 Fire Protection	1,490,269.00	0.00	982,048.99	30,393.00	824,749.45	0.00	1,677,961.54	0.00	1,677,961.54
21100 Law Enforcement Protection	14,759.00	0.00	114,500.00	0.00	92,332.52	0.00	36,926.48	0.00	36,926.48
21400 Lodgers' Tax	16,941.00	0.00	9,790.36	0.00	10,409.69	0.00	16,321.67	0.00	16,321.67
22000 Indigent Fund	183,257.00	0.00	508,115.45	26,000.00	635,714.84	0.00	81,657.61	0.00	81,657.61
22100 Hospital Gross Receipts Tax	66,722.00	0.00	1,635,345.16	0.00	1,611,944.03	0.00	90,123.13	0.00	90,123.13
22300 DWI Fund	114,409.00	0.00	175,369.70	2,834.00	168,808.89	0.00	123,803.81	0.00	123,803.81
22500 Clerks Recording & Filing Fund	198,218.00	0.00	33,200.06	0.00	50,094.99	0.00	181,323.07	0.00	181,323.07
25000 Forest Reserve - Title III	0.00	0.00	0.00	49,369.00	43,250.00	0.00	6,119.00	0.00	6,119.00
28000 Cannabis Regulation Act	8.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	8.00
29000 Local Assistance Tribal Consistency Fund-LATCF	4,913,357.00	0.00	0.00	0.00	0.00	0.00	4,913,357.00	0.00	4,913,357.00
29900 Other Special Revenue	3,716,010.00	0.00	4,957,866.87	-77,648.00	3,838,219.39	0.00	4,758,009.48	0.00	4,758,009.48
30400 Road/Street Projects	418,512.00	0.00	596,454.00	21,173.00	655,524.24	0.00	380,614.76	0.00	380,614.76
52200 Landfill Enterprise	62,397.00	0.00	134,485.59	0.00	160,054.25	0.00	36,828.34	0.00	36,828.34
70200 Property Taxes Held for Others	206,170.00	0.00	5,865,584.97	0.00	5,792,014.35	0.00	279,740.62	0.00	279,740.62
79900 Other Trust & Agency	0.00	0.00	102,506.72	0.00	87,486.56	0.00	15,020.16	0.00	15,020.16
Totals	16,725,707.00	0.00	26,431,844.24	0.00	25,378,478.75	0.00	17,779,072.49	1,806,361.99	15,972,710.50

State of New Mexico

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

Resolution No. 2025-63

FY25 - BUDGET/LINE-ITEM AMENDMENT RESOLUTION TO ADJUST VARIOUS FUNDS

Whereas, the Board of Sierra County Commissioners, meeting in regular public session July 31, 2025, deem it necessary to amend the said line items in the budget;

Whereas, revenue and expenditures need to be adjusted to correct budget in various accounts;

Therefore, Be It Resolved, that the Sierra County Board of Commissioners hereby move to implement the Line item adjustments in the FY 2024-2025 Budget as described below:

Revenue:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
406-0 -1260	REFUNDS / REIMB	\$600	400.00	\$1000	Amend to actuals
406-0 -1419	INDIGENT GRT	\$410,000	97,115.45	\$507,115.45	Amend to actuals

Expense:

ACCOUNT LINE:	DESCRIPTION	CURRENT BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
406-70-2872	SAFETY NET CARE POOL	\$283,326.84	3,000.00	\$286,326.84	Amend to actuals

PASSED, APPROVED AND ADOPTED THIS 31st DAY OF JULY 2025.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:

TRAVIS DAY, COMMISSIONER

HANK HOPKINS COMMISSIONER

AMY WHITEHEAD, COUNTY CLERK

JAMES PAXON, COMMISSIONER

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*



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

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

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*

Resolution No. 2025-64

FY26 - A RESOLUTION ADOPTING THE FISCAL YEAR 2026 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 15, 2025, 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 31st DAY OF JULY 2025.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:

TRAVIS DAY, COMMISSIONER

HANK HOPKINS COMMISSIONER

AMY WHITEHEAD, COUNTY CLERK

JAMES PAXON, COMMISSIONER

SIERRA COUNTY FY 26 FINAL BUDGET RECAP

ROUNDED TO NEAREST DOLLAR

Fiscal Year 2026 (FINAL)

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
		Balance 6-30-25 TFFS	Balance 6-30-25 TFFS				CASH BALANCE	UNAVAILABLE FOR BUDGETING	CASH BALANCE
GENERAL FUND - Operating (GF)	401	3,960,188	2,743,834	9,263,784	(2,363,051)	8,306,523	5,298,232	2,076,631	3,221,601
ROAD DEPARTMENT	402	321,215	-	486,800	840,000	1,455,072	192,943	121,256	71,687
FARM & RANGE IMPROVEMENT	403	16,837	-	16,000	28,000	46,900	13,937	-	13,937
WHITE SANDS MISSILE RANGE	404	8,575	-	-	-	-	8,575	-	8,575
LANDFILL	405	23,931	-	113,200	104,500	241,577	54	-	54
COUNTY INDIGENT FUND	406	81,657	-	510,600	52,500	634,025	10,732	-	10,732
HILLSBORO FIIRE	407	201,652	-	-	-	80,000	121,652	-	121,652
ARREY/DERRY FIRE	409	264,166	-	-	-	85,000	179,166	-	179,166
WINSTON FIRE	410	388,501	-	-	-	90,000	298,501	-	298,501
MONTICELLO FIRE	411	249,857	-	-	-	100,000	149,857	-	149,857
NMGRT HOSPITAL FUND	412	76,609	-	860,000	-	251,761	684,849	-	684,849
CABALLO FIRE	413	5,001	-	-	-	5,000	1	-	1
LAS PALOMAS FIRE	414	194,481	-	-	-	80,000	114,481	-	114,481
STATE COOP PROJECTS	416	181,176	-	67,500	-	67,500	181,176	-	181,176
STATE CAP PROJECTS	417	137,091	-	32,500	-	32,500	137,091	-	137,091
STATE SB PROJECTS	418	62,346	-	49,000	-	49,000	62,346	-	62,346
COMMUNITY PROJECTS	419	37,932	-	-	154,500	184,800	7,632	-	7,632
REAPPRAISAL FUND	422	80,415	-	103,500	-	174,914	9,001	-	9,001
POVERTY CREEK FIRE	425	172,544	-	-	-	120,000	52,544	-	52,544
SIERRA ADMIN FIRE	426	197,472	-	-	-	80,000	117,472	-	117,472
NATIONAL OPIOID SETTLEMENT	427	15,020	-	450,000	-	450,000	15,020	-	15,020
COUNTY LIVESTOCK LOSS	428	43,708	-	-	-	-	43,708	-	43,708
TITLE III	429	6,119	-	45,000	-	45,000	6,119	-	6,119
LODGERS' TAX	477	16,321	-	10,800	-	17,000	10,121	-	10,121
GRANT PROJECTS	500	1,306,176	-	1,463,271	-	2,109,060	660,387	-	660,387
LEGISLATIVE APPROPRIATIONS	502	(0)	-	1,270,000	-	1,270,000	(0)	-	(0)
INTERNAL CAPITAL IMPROVEMENTS	506	-	-		-		-	-	-
ELECTRONIC MONITORING	507	28,211	-	4,000	-	15,500	16,711	-	16,711
DWI PROGRAM FEES	508	116,350	-	100,551	-	77,575	139,326	-	139,326
DWI DISTRIBUTION	509	7,459	-	97,379	-	97,379	7,459	-	7,459
DWI GRANT	510	-	-	58,000	-	58,000	-	-	-
LOCAL ECONOMIC DEVELOPMENT	511	-	-		-		-	-	-
LATCF	512	2,256,105	2,000,000	-	-	45,209	4,210,895	-	4,210,895
MENTAL HEALTH	548	144,175	-	30,000	-	5,000	169,175	-	169,175

SIERRA COUNTY FY 26 FINAL BUDGET RECAP

ROUNDED TO NEAREST DOLLAR

Fiscal Year 2026 (FINAL)

FUND TITLE	FUND NUMBER	UNAUDITED BEGINNING CASH	INVESTMENTS	BUDGETED REVENUES	BUDGETED TRANSFERS	BUDGETED EXPENDITURES	ESTIMATED ENDING	LOCAL RESERVE REQUIREMENTS	ADJUSTED ENDING
SVH 2 MILL LEVY	601	13,513	-	715,000	-	525,000	203,513	-	203,513
SIERRA AMBULANCE FUND	603	9,241	-	-	-	-	9,241	-	9,241
LEPF	604	49,049	-	302,000	-	174,087	176,962	-	176,962
CORRECTION FUND	605	369,503	-	664,500	985,000	1,999,500	19,503	-	19,503
EMERGENCY COMMUNICAITON	606	457,330	-	780,000	(650,000)	227,143	360,187	-	360,187
EMS	609	19,355	-	8,000	-	6,050	21,305	-	21,305
HILLSBORO EMS	611	20,919	-	-	-	-	20,919	-	20,919
TASK FORCE GRANT	621	-	-	-	-	-	-	-	-
LAW/ENF CONTROL SUB	622	-	-	-	-	-	-	-	-
CLERK RECORDING FEE	624	181,323	-	30,000	-	45,500	165,823	-	165,823
COUNTY COMMUNITY BLDGS	625	-	-	-	-	-	-	-	-
SIERRA CO FLOOD COMMISSIONER	627	2,246,406	-	483,000	-	587,100	2,142,306	-	2,142,306
EMERGENCY MGMT SERVICES	629	42,323	-	16,000	190,051	248,374	(0)	-	(0)
LAS PALOMAS EMS	633	11,677	-	-	-	-	11,677	-	11,677
SCRDA/E-911	634	126,069	-	499,845	650,000	1,221,562	54,352	-	54,352
TREASURER FEES	635	39,975	-	7,100	-	3,000	44,075	-	44,075
ROAD DEPARTMENT FEMA	639	-	-	-	-	-	-	-	-
FLOOD COMMISSION FEMA	640	204,307	-	-	-	-	204,307	-	204,307
FIRE DEPT FEMA	641	-	-	-	-	-	-	-	-
LANDFILL FINANCIAL ASSURANCE	905	-	158,559	-	8,500	-	167,059	-	167,059
FLOOD COMMISSION	927	-	1,807,541	-	-	-	1,807,541	-	1,807,541
Total:		14,392,282	6,709,934	18,537,330	-	21,311,612	18,327,935	2,197,887	16,130,048