



RESOLUTION NO. 2026-61

FY27 - BUDGET ADJUSTMENT RESOLUTION

Whereas, the Board of Sierra County Commissioners, meeting in regular public session on September 15th, 2026, deems it necessary to amend the said line items in the FY 2026-2027 budget;

Whereas, a transfer, revenue, and expenditure budget 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 2026-2027 Budget as described below:

REVENUE:

ACCOUNT	DESCRIPTION	BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
416-0 -1451	STATE-SP	\$ -	\$ (356,684.00)	\$ (356,684.00)	LGRF COOP Agreement-NMDOT
417-0 -1457	STATE-CAP	\$ -	\$ (292,812.00)	\$ (292,812.00)	LGRF COOP Agreement - NMDOT
418-0 -1455	STATE-SB	\$ -	\$ (306,972.00)	\$ (306,972.00)	LGRF COOP Agreement - NMDOT
500-0 -1418	STONEGARDEN (OPSG)	\$ -	\$ (107,250.00)	\$ (107,250.00)	U.S. Dept. of Homeland Security – Oper. Stonegarden EMW-2025-SS-05080
500-0 -1655	SONM-ANIMAL WELFARE FUND GRANT	\$ -	\$ (75,000.00)	\$ (75,000.00)	SONM Animal Welfare Fund Grant #25-J9503-115
500-0 -1656	NM OHV PATROL GRANT	\$ -	\$ (10,000.00)	\$ (10,000.00)	NM Dept. of Wildlife Grant #2026-2027-6
603-0 -1610	STATE FORESTRY REIMB. EQUIP.	\$ -	\$ (6,261.75)	\$ (6,261.75)	State Forestry reimb. for equip. Sierra Vista Hosp. Ambul.
603-0 -1561	STATE EMS FUNDING	\$ (76,000.00)	\$ (14,000.00)	\$ (90,000.00)	FY27 EMS Fund Act Sierra Vista Hosp. Ambul.
611-0 -1561	STATE EMS FUNDING	\$ (24,500.00)	\$ (20,500.00)	\$ (45,000.00)	FY27 EMS Fund Act Hillsboro EMS
633-0 -1561	STATE EMS FUNDING	\$ (53,800.00)	\$ (4,200.00)	\$ (58,000.00)	FY27 EMS Fund Act Las Palomas EMS
407-0 -1560	STATE FIRE ALLOTMENT	\$ (173,178.00)	\$ (5,063.00)	\$ (178,241.00)	FY27 Fire Protection Fund Hillsboro Fire
409-0 -1560	STATE FIRE ALLOTMENT	\$ (148,323.00)	\$ (29,918.00)	\$ (178,241.00)	FY27 Fire Protection Fund Arrey Derry Fire
410-0 -1560	STATE FIRE ALLOTMENT	\$ (164,189.00)	\$ (14,052.00)	\$ (178,241.00)	FY27 Fire Protection Fund Winston-Chloride Fire

411-0 -1560	STATE FIRE ALLOTMENT	\$ (141,044.00)	\$ 18,335.00	\$ (122,709.00)	FY27 Fire Protection Fund Monticello Fire
413-0 -1560	STATE FIRE ALLOTMENT	\$ (141,694.00)	\$ (4,141.00)	\$ (145,835.00)	FY27 Fire Protection Fund Caballo Fire
414-0 -1560	STATE FIRE ALLOTMENT	\$ (118,870.00)	\$ (20,019.00)	\$ (138,889.00)	FY27 Fire Protection Fund Las Palomas Fire
425-0 -1560	STATE FIRE ALLOTMENT	\$ (108,040.00)	\$ (30,849.00)	\$ (138,889.00)	FY27 Fire Protection Fund Poverty Creek Fire
426-0 -1560	STATE FIRE ALLOTMENT	\$ (128,198.00)	\$ (10,691.00)	\$ (138,889.00)	FY27 Fire Protection Fund Fire Administration

EXPENSE:

ACCOUNT	DESCRIPTION	BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
416-51-3015	NMDOT FY26-27 (SP)	\$ -	\$ 356,684.00	\$ 356,684.00	Local Govt. Road Funds COOP Agreements w/ NMDOT
417-52-3015	NMDOT FY26-27 (CAP)	\$ -	\$ 292,812.00	\$ 292,812.00	
418-53-3015	NMDOT FY26-27 (SB)	\$ -	\$ 306,972.00	\$ 306,972.00	
500-08-2005	OVERTIME PAY	\$ -	\$ 50,000.00	\$ 50,000.00	U.S. Dept. of Homeland Security – Oper. Stonegarden EMW-2025-SS-05080
500-08-2007	FICA MATCH	\$ -	\$ 3,825.00	\$ 3,825.00	
500-08-2109	TRAVEL/MILEAGE	\$ -	\$ 15,362.00	\$ 15,362.00	
500-08-2330	EQUIPMENT / VEHICLE MAINT.	\$ -	\$ 26,536.00	\$ 26,536.00	
500-08-2900	CAPITAL OUTLAY	\$ 41,104.36	\$ 11,527.00	\$ 52,631.36	
401-05-2037	PRECINCT BOARD JUDGE / POLL WORKERS	\$ 28,000.00	\$ 12,786.21	\$ 40,786.21	2026 General Election MOU w/ Secretary of State for costs incurred in the administration of the election (revenue received on 8/25/26)
401-05-2222	PRINTING & PUBLISHING	\$ 5,000.00	\$ 590.39	\$ 5,590.39	
401-05-2220	POSTAGE	\$ 200.00	\$ 110.78	\$ 310.78	
401-05-2225	SUPPLIES	\$ 3,950.00	\$ 411.31	\$ 4,361.31	
419-13-2782	EXTENSION AGENT	\$ 62,000.00	\$ 10,000.00	\$ 72,000.00	NMSU Extension Agent budget increase
508-39-2406	MENTAL HEALTH	\$ 3,000.00	\$ 6,000.00	\$ 9,000.00	Inc. for mental health services from DWI (from Fund 508 fund balance)
500-00-2900	CAPITAL OUTLAY	\$ -	\$ 75,000.00	\$ 75,000.00	SONM Animal Welfare Fund Grant #25-J9503-115
500-20-2005	OVERTIME PAY	\$ -	\$ 10,000.00	\$ 10,000.00	NM Dept. of Wildlife Grant #2026-2027-6 Off-Highway Motor Vehicle Act enforcement
609-00-2812	NMGRT ADMINISTRATIVE FEE	\$ -	\$ 280.00	\$ 280.00	Administrative fee budget for the EMS GRT tax distribution.
609-00-2900	CAPITAL OUTLAY	\$ -	\$ 7,982.81	\$ 7,982.81	PO carryover from FY26 Las Palomas ambulance engine replacement

609-00-2330	EQUIPMENT / VEHICLE MAINT.	\$ -	\$ 4,900.00	\$ 4,900.00	EMS GRT Fund. New lights needed on an EMS unit after a DOT inspection (from Fund 609 fund balance)
603-81-2108	LODGING	\$ -	\$ 5,000.00	\$ 5,000.00	FY27 EMS Fund Act disbursement and State Forestry reimbursement Sierra Vista Hosp. Ambul.
603-81-2109	TRAVEL/MILEAGE	\$ -	\$ 8,000.00	\$ 8,000.00	
603-81-2110	PER DIEM	\$ -	\$ 1,000.00	\$ 1,000.00	
603-81-3010	MINOR EQUIPMENT	\$ 17,000.00	\$ 6,261.75	\$ 23,261.75	
611-89-2330	EQUIPMENT / VEHICLE MAINT.	\$ 13,500.00	\$ 500.00	\$ 14,000.00	FY27 EMS Fund Act disbursement Hillsboro EMS
611-89-2900	CAPITAL OUTLAY	\$ -	\$ 10,000.00	\$ 10,000.00	
611-89-3010	MINOR EQUIPMENT	\$ 5,925.00	\$ 10,000.00	\$ 15,925.00	
633-44-3011	SOFTWARE	\$ 1,800.00	\$ 4,200.00	\$ 6,000.00	FY27 EMS Fund Act disbursement Las Palomas EMS
407-75-2106	CONTRACT SERVICES	\$ -	\$ 9,000.00	\$ 9,000.00	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Hillsboro Fire
407-75-2330	EQUIPMENT / VEHICLE MAINT.	\$ 30,000.00	\$ 10,000.00	\$ 40,000.00	
407-75-3010	MINOR EQUIPMENT	\$ 64,963.00	\$ 23,600.35	\$ 88,563.35	
409-77-2330	EQUIPMENT / VEHICLE MAINT.	\$ 20,000.00	\$ 10,000.00	\$ 30,000.00	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Arrey Derry Fire
409-77-2550	BUILDING REPAIRS/MAINT.	\$ 6,500.00	\$ 3,500.00	\$ 10,000.00	
409-77-28505	NMFA INTERCEPT AGREEMENT	\$ 24,855.00	\$ 77.00	\$ 24,932.00	
409-77-3010	MINOR EQUIPMENT	\$ 127,531.00	\$ 39,188.09	\$ 166,719.09	
410-74-2300	COMMUNICATION EQUIP.	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Winston-Chloride Fire
410-74-2550	BUILDING REPAIRS/MAINT.	\$ 12,000.00	\$ 8,000.00	\$ 20,000.00	
410-74-3010	MINOR EQUIPMENT	\$ 80,678.62	\$ 43,642.83	\$ 124,321.45	
411-78-2900	CAPITAL OUTLAY	\$ 84,088.00	\$ (40,000.00)	\$ 44,088.00	FY27 Fire Protection Fund allotment - DHSEM Monticello Fire
411-78-3010	MINOR EQUIPMENT	\$ 126,443.92	\$ (34,985.05)	\$ 91,458.87	
413-80-3010	MINOR EQUIPMENT	\$ 36,140.56	\$ 581.36	\$ 36,721.92	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Caballo Fire
414-83-2116	UNIFORM ALLOWANCE	\$ 1,300.00	\$ 4,715.00	\$ 6,015.00	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Las Palomas Fire
414-83-2550	BUILDING REPAIRS/MAINT.	\$ 4,000.00	\$ 6,000.00	\$ 10,000.00	
414-83-2805	NMFA INTERCEPT AGREEMENT	\$ 16,075.00	\$ 268.00	\$ 16,343.00	
414-83-3010	MINOR EQUIPMENT	\$ 42,834.00	\$ 18,958.23	\$ 61,792.23	

425-59-2300	COMMUNICATION EQUIP.	\$ 3,000.00	\$ 7,000.00	\$ 10,000.00	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Poverty Creek Fire
425-59-2330	EQUIPMENT / VEHICLE MAINT.	\$ 20,000.00	\$ 5,000.00	\$ 25,000.00	
425-59-2805	NMFA INTERCEPT AGREEMENT	\$ 26,905.00	\$ 10.00	\$ 26,915.00	
425-59-3010	MINOR EQUIPMENT	\$ 44,979.40	\$ 34,586.67	\$ 79,566.07	
426-45-2012	ADMINISTRATIVE FEES	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00	FY27 Fire Protection Fund allotment & approved carryover - DHSEM Fire Administration
426-45-2441	FUEL	\$ 10,000.00	\$ 5,625.52	\$ 15,625.52	
512-04-2106	CONTRACT SERVICES	\$ -	\$ 8,000.00	\$ 8,000.00	Scanning services for Clerk's Office (From Fund 512 LATCF fund balance)

TRANSFER:

ACCOUNT	DESCRIPTION	BALANCE	ADJUSTMENT	NEW BALANCE	ADDITIONAL INFORMATION
401-0 -1971	TO OTHER FUNDS (Gen. Fund)	\$ (2,399,300.00)	\$ (10,000.00)	\$ (2,409,300.00)	Transfer from GF to Comm. Projects Fund 419 for NMSU Extension Agent
419-0 -1970	TRANSFER (Comm. Projects)	\$ (177,300.00)	\$ (10,000.00)	\$ (187,300.00)	Transfer to Comm. Projects Fund 419 from GF for NMSU Extension Agent

PASSED, APPROVED and ADOPTED on this 15th day of September 2026.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:



Amy Whitehead
AMY WHITEHEAD, COUNTY CLERK

James E Paxon
JAMES PAXON, COMMISSIONER

Hank Hopkins
HANK HOPKINS COMMISSIONER

Sandy R Jones
SANDY R JONES, COMMISSIONER