

**THE BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY**

Resolution No. 2025- 059

**A RESOLUTION ADOPTING THE INTERIM BUDGET FOR
FISCAL YEAR 2025-2026 (FY 2026)**

WHEREAS, the Board of County Commissioners (BCC) of Santa Fe County (County), the governing body in and for the County of Santa Fe, State of New Mexico, held special meetings on May 6, 2025, May 7, 2025, and May 14, 2025 for, among other things, the study and review of the Interim Budget for Fiscal Year 2025-2026 (FY 2026), with the recognition of sources and uses of funds within said budget; and

WHEREAS, the meetings on May 3, 2025, May 7, 2025, and May 14, 2025, were duly noticed in compliance with the Open Meetings Act, NMSA 1978, Chapter 10, Article 15, and County Resolution No. 2024-155; and

WHEREAS, the Interim Budget consists of budgeted revenue and cash to support the budgeted expenditures as presented in the Budget Summaries by Fund (Exhibit A) from the Santa Fe County FY2026 Proposed Operating Budget Book; and

WHEREAS, the BCC determined that the Budget Summaries by Fund should be adopted and submitted to the Local Government Division of the New Mexico Department of Finance and Administration (DFA) for approval as the Interim Budget, on the understanding that County Finance Division staff shall adjust the budgeted expenditures by (1) \$527,446 for five (5) additional Sheriff Deputies, (2) \$845,500 will be transferred to the GRT Revenue Bond Debt Service Fund for the final two payments for Gross Receipts Tax Revenue Bonds, Subordinate 1997A Series (Sheriff's Facility) – with \$421,500 included in the Interim Budget and an additional \$424,000 to be added, (3) the corresponding transfer of resources to support items (1) and (2) in the applicable funds, and (4) \$120,000 for contract services for trauma-informed training and planning.

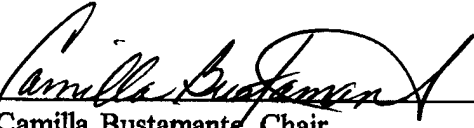
NOW, THEREFORE, BE IT RESOLVED, that the Santa Fe County Board of County Commissioners hereby:

- (i) adopts the Budget Summaries by Fund as the Interim Budget, as set forth in Exhibit A, for Fiscal Year 2026, beginning on July 1, 2025, and ending on June 30, 2026; and
- (ii) respectfully requests approval of the adopted Interim Budget for Fiscal Year 2026 by DFA; and
- (iii) requests that the Interim and Final Fiscal Year 2026 Budgets are made available on the County's website once approved by DFA.

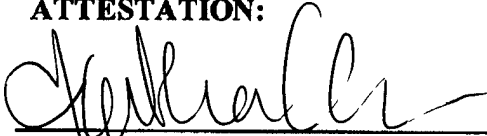
SFC CLERK RECORDED 05/28/2025

PASSED, APPROVED, AND ADOPTED THIS 27TH DAY OF MAY, 2025.

BOARD OF COUNTY COMMISSIONERS
OF SANTA FE COUNTY

By: 
Camilla Bustamante, Chair

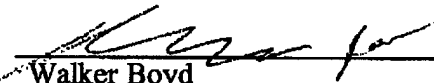
ATTESTATION:


Katharine E. Clark
Santa Fe County Clerk

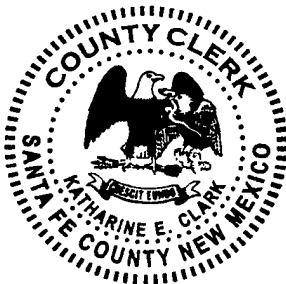


Date: 5/27/25

Approved as to form:

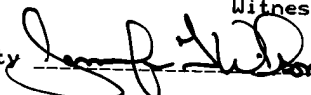

Walker Boyd
Santa Fe County Attorney

SEC CLERK RECORDED 05/28/2025



COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss BCC RESOLUTIONS
PAGES: 107

I Hereby Certify That This Instrument Was Filed for
Record On The 28TH Day Of May, 2025 at 04:33:15 PM
And Was Duly Recorded as Instrument # 2059824
Of The Records Of Santa Fe County

Witness My Hand And Seal Of Office
Katharine E. Clark
Deputy  County Clerk, Santa Fe, NM

Fund Budgeting Overview

The accounts of the County are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The transactions of each fund are summarized in a separate set of accounts, which include its assets, liabilities, fund equity, revenues, and expenses/expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

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Department Budgets by Fund

Listed below are the funds that comprise individual Elected Office or Department Budgets.

County Assessor

- General Fund (101)
- Property Valuation Fund (203)

County Clerk

- General Fund (101)
- Clerk Recording Fees Fund (218)

County Probate Judge

- General Fund (101)

County Sheriff

- Law Enforcement Protection Fund (211)
- Law Enforcement Operations Fund (246)

County Treasurer

- General Fund (101)

County Manager

- General Fund (101)

Community Development Department

- General Fund (101)
- Lodgers Tax Facility Fund (214)
- Lodgers Tax Advertising Fund (215)
- Economic Development Fund (224)
- Developer Fees Fund (231)
- Renewable Energy / Sustainability Fund (261)

Community Services Department

- General Fund (101)
- Indigent Fund (220)
- Health Care Assistance Program Fund (223)
- EMS Health Care Fund (232)
- EMS Health Hospital Fund (234)
- Alcohol Programs Fund (241)

Budgets by Fund

- Detox Programs Fund (241)

Public Housing

- Housing Choice Section 8 Voucher Fund (227)
- Housing Capital Improvement Fund (301)
- Housing Services Fund (517)

Growth Management Department

- General Fund (101)
- Lodgers Tax Facilities Fund (214)

Public Safety Department - ASD

- General Fund (101)

Corrections Department

- Corrections Fund (202)
- Corrections Operations Fund (247)
- LG Abatement Fund (260)

Fire Department

- Emergency Medical Services Fund (206)
- Fire Protection Fund (209)
- Fire Impact Fees Fund (216)
- Fire Tax 1/4% Fund (222)
- Fire Operations Fund (244)
- LG Abatement Fund (260)

Regional Emergency Communications Center

- Regional Emergency Communications Center (245)

Public Works Department

- General Fund (101)
- Road Maintenance Fund (204)
- Farm and Range Fund (208)
- Utilities Fund (505)

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General Fund

The General Fund is the primary financial account for a government, encompassing revenues and expenditures not earmarked for specific purposes. It serves as a main operating fund, handling general government activities and discretionary resources

The General Fund supplies support to other funds, budgeted as transfers to those funds.

The following Elected Offices and Departments are accounted for wholly or partially for in the General Fund:

- County Manager's Office
- Growth Management Department
- Community Services Department
- Public Works Department
- Public Safety Administrative Services Department
- Community Development
- Elected Officials
 - Board of County Commissioners
 - County Assessor
 - County Clerk
 - County Treasurer
 - County Probate Judge

Budgeted Resources by Fiscal Year

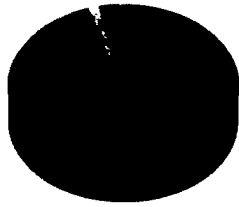
Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$76,591,073	\$82,176,687	\$88,103,473	\$94,225,380	\$6,121,907
Licenses, Permits, & Fees	\$1,057,220	\$1,130,964	\$1,281,197	\$917,529	-\$363,668
Charges for Services	\$1,208,872	\$1,181,525	\$1,229,953	\$1,056,840	-\$173,113
Misc. Revenue	\$2,256,750	\$2,458,627	\$2,474,586	\$2,617,550	\$142,964
Grants	\$645,518	\$1,621,527	\$1,878,315	\$465,771	-\$1,412,544
Subsidies	\$18,127,769	\$49,371,471	\$53,970,589	\$46,616,449	-\$7,354,140
Operating Transfer In	\$7,107,218	\$1,322,500	\$1,757,249	\$2,608,270	\$851,021
Total Revenues	\$106,994,420	\$139,263,301	\$150,695,362	\$148,507,789	-\$2,187,573

Subsidies include Budgeted Cash (a/k/a fund balance).

FY2026 Budgeted Resources by Use

GENERAL PURPOSES RESOURCES



- GENERAL FUND DEPARTMENTAL OPERATIONAL SUPPORT (101) **\$107,811,060** (72.60%)
- LAW ENFORCEMENT OPERATIONS FUND SUPPORT (246) **\$16,994,093** (11.44%)
- CORRECTIONS OPERATIONS FUND SUPPORT (247) **\$12,837,452** (8.64%)
- FIRE OPERATIONS FUND SUPPORT (244) **\$3,716,690** (2.50%)
- 2016 GRT DEBT SERVICE PAYMENTS (406) **\$2,447,069** (1.65%)
- EMS HEALTH CARE FUND SUPPORT (232) **\$2,420,655** (1.63%)
- HEALTH CARE ASSISTANCE PROGRAM FUND SUPPORT (223) **\$758,664** (0.51%)
- NMTRD ADMINISTRATIVE FEE **\$640,775** (0.43%)
- 1997A REVENUE BOND DEBT SERVICE PAYMENT (406) **\$419,500** (0.28%)
- ALCOHOL PROGRAMS FUNDS (241) **\$261,831** (0.18%)
- SANTA FE FILM OFFICE SUPPORT (224) **\$200,000** (0.13%)

Note: see revised schedule on next page.

General Fund Budgets by Elected Office/Department/Division

Expenditures by Department

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
County Manager	\$62,437,630	\$53,698,276	\$63,416,651	\$57,211,852	\$74,382,481
Finance	\$6,978,727	-	\$28,000,000	-	\$24,945,170
Public Works	\$16,244,093	\$10,188,490	\$18,306,230	\$12,872,058	\$18,367,550
Health & Human Services	-	-	-	-	\$32,000
Community Services	\$3,529,373	\$3,273,200	\$4,955,769	\$3,391,050	\$5,540,250
Growth Management	\$7,133,117	\$3,747,326	\$10,210,818	\$5,510,325	\$8,940,438
Land Use	\$78,182	\$68,293	\$4,240	-	\$4,240
Project & Facilities Mgt	\$20,489	-	-	-	\$2,870
County Clerk	\$3,325,457	\$2,600,709	\$5,727,761	\$3,526,713	\$3,676,367
County Treasurer	\$1,413,359	\$1,266,097	\$1,603,604	\$1,463,549	\$1,873,742
County Assessor	\$2,740,091	\$2,363,117	\$3,138,867	\$2,781,827	\$3,227,423
County Probate Judge	\$43,245	\$42,747	\$45,443	\$40,296	\$45,615
Public Safety	-	-	\$1,348,750	\$925,157	\$4,387,174
Community Development	\$3,040,387	\$1,884,408	\$2,505,168	\$1,584,938	\$3,021,063
Open Space & Trails	\$10,270	\$10,270	-	-	-

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Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
Land Ues Department	-	-	-	-	\$386,979
County Clerk Department	-	-	-	-	\$1,219,500
Project & Facilities MGT	-	-	-	-	\$642,500
Total Expenditures	\$106,994,420	\$79,142,933	\$139,263,301	\$89,307,765	\$150,695,362

Category (continued from above)	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
County Manager	\$17,081,547	\$80,977,488	\$6,595,007
Finance	-	\$21,637,069	-\$3,308,101
Public Works	\$10,205,150	\$15,842,229	-\$2,525,321
Health & Human Services	\$20,798	-	-\$32,000
Community Services	\$3,133,256	\$5,633,371	\$93,121
Growth Management	\$4,357,798	\$8,600,602	-\$339,836
Land Use	-	-	-\$4,240
Project & Facilities Mgt	-	-	-\$2,870
County Clerk	\$2,733,242	\$5,535,725	\$1,859,358
County Treasurer	\$1,295,361	\$1,931,954	\$58,212
County Assessor	\$2,399,282	\$3,282,686	\$55,263
County Probate Judge	\$35,224	\$46,894	\$1,279
Public Safety	\$954,528	\$1,591,015	-\$2,796,159
Community Development	\$1,331,436	\$2,442,507	-\$578,556
Open Space & Trails	-	-	-
Land Ues Department	\$262,504	-	-\$386,979
County Clerk Department	\$313,950	\$986,249	-\$233,251
Project & Facilities MGT	-	-	-\$642,500
Total Expenditures	\$44,124,076	\$148,507,789	-\$2,187,573

The County Manager's Office includes operating budgets for all constituent parts as well as budgeted transfers.

The Finance Category includes budget contingencies and multi-departmental salary and benefit adjustments to be implemented during the fiscal year. If needed, funds are moved from the Finance Category to the appropriate Elected Office/Department/Division.

GENERAL FUND BUDGETS BY ELECTED OFFICE/DEPARTMENT/DIVISION
Expenditures by Department
FY2026 PROPOSED BUDGET

Row Labels	Sum of FY23		Sum of FY24		Sum of FY25		Sum of FY26	
	Final Budget	Actuals	Final Budget	Actuals	Final Budget	Actuals	Final Budget	Actuals
GENERAL FUND								
County Manager	18,925,518	16,186,163	25,178,334	18,973,264	30,804,155	17,081,547	35,546,459	
Finance	1,750,000	-	-	-	4,592,237	-	2,326,905	
Public Works	16,244,093	10,188,490	18,292,030	12,736,012	18,367,550	10,205,150	15,842,229	
Health & Human Services	-	-	-	-	32,000	20,798	-	
Community Services	3,529,373	3,273,200	4,940,524	3,376,193	5,540,250	3,133,256	5,633,371	
Growth Management	7,133,117	3,747,326	10,210,718	5,508,619	8,940,438	4,357,798	8,600,602	
Land Use	78,182	68,293	4,240	-	391,219	262,504	-	
Project & Facilities Mgt	20,489	-	-	-	645,370	-	-	
County Clerk	3,325,457	2,600,709	5,727,761	3,526,713	4,895,867	3,047,192	6,521,974	
County Treasurer	1,413,359	1,266,097	1,603,604	1,463,549	1,873,742	1,295,361	1,931,954	
County Assessor	2,740,091	2,363,117	3,138,067	2,781,027	3,227,423	2,399,282	3,282,686	
County Probate Judge	43,245	42,747	45,443	40,296	45,615	35,224	46,894	
Public Safety	-	-	1,348,750	925,157	4,387,174	954,528	1,478,920	
Community Development	3,040,387	1,884,408	2,422,272	1,502,042	3,021,063	1,331,436	2,442,507	
Open Space & Trails	10,270	10,270	-	-	-	-	-	
Transfers	43,512,112	37,512,113	38,317,366	38,317,366	43,578,326	-	46,568,986	
Budget Contingency	5,228,727	-	28,000,000	-	20,352,933	-	18,284,302	
GENERAL FUND Total	106,994,420	79,142,933	139,229,109	89,150,238	150,695,362	44,124,076	148,507,789	
Grand Total	106,994,420	79,142,933	139,229,109	89,150,238	150,695,362	44,124,076	148,507,789	

Note:

- (1) FY2026 proposed budget for transfers is inclusive of a transfer for \$665,644 (\$112,095 was already included in the original proposed budget) to the Law Enforcement Operations Fund (246) to support the 6 sheriffs deputies from the General Fund (101).
- (2) FY2026 proposed budget for transfers is inclusive of a transfer for \$845,500 (\$421,500 already included in the original proposed budget) to the GRT Revenue Bond Debt Service Fund (406) for the FY2026 and FY2027 debt service payments for the Gross Receipts Tax Revenue Bonds, Subordinate 1997A Series (Sheriff's Facility) from the General Fund.
- (3) FY2026 proposed budget includes reduction of \$112,095 to the Public Safety Administrative Services Department to eliminate the accountant position, funding was used to support the transfer for the 6 new Sheriff Deputies.
- (4) FY2026 proposed budget includes \$120,000 in the County Manager's budget for trauma-informed training and planning services.
- (5) FY2026 proposed budget includes a reduction of \$965,500 in the Grants - Temporary Employees and Matching Requirements Budget Contingency to support the debt service payments and the trauma-informed training and planning services.

Note: see revised schedule on next page.

General Fund Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
Salary & Wages	\$22,196,647	\$17,942,730	\$27,352,276	\$22,778,631	\$31,928,709
Employee Benefits	\$10,101,361	\$7,535,982	\$12,390,032	\$9,426,520	\$14,319,862
Training, Travel & Per Diem	\$292,003	\$156,529	\$398,613	\$234,062	\$570,775
Light And Heavy Duty Vehicle Expenses	\$479,721	\$408,233	\$571,324	\$486,497	\$705,721
Maintenance	\$1,717,448	\$1,004,096	\$2,069,232	\$934,026	\$2,265,140
Services	\$8,689,204	\$4,659,517	\$10,808,734	\$5,987,687	\$19,517,161
Supplies	\$1,751,009	\$1,021,969	\$2,110,093	\$1,212,293	\$2,868,400
Other Operating Costs	\$4,105,819	\$3,318,950	\$26,118,323	\$3,150,206	\$18,087,219
Election Expenses	\$104,680	\$102,210	\$286,283	\$240,813	-
Insurance And Deductibles	\$4,723,998	\$1,847,410	\$7,867,350	\$1,751,237	\$5,630,532
Capital Purchases	\$9,320,418	\$3,215,533	\$10,973,675	\$4,218,034	\$11,223,517
Debt Service	-	\$417,661	-	\$570,393	-
Transfers	\$43,512,112	\$37,512,113	\$38,317,366	\$38,317,366	\$43,578,326
Total Expenditures	\$106,994,420	\$79,142,933	\$139,263,301	\$89,307,765	\$150,695,362

Category (continued from above)	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$20,628,148	\$32,312,361	\$383,652
Employee Benefits	\$8,926,073	\$14,130,370	-\$189,492
Training, Travel & Per Diem	\$214,467	\$539,294	-\$31,481
Light And Heavy Duty Vehicle Expenses	\$379,131	\$580,318	-\$125,403
Maintenance	\$728,949	\$2,422,763	\$157,623
Services	\$5,733,636	\$14,522,155	-\$4,995,006
Supplies	\$1,074,641	\$2,629,746	-\$238,654
Other Operating Costs	\$2,661,225	\$17,443,094	-\$644,125
Election Expenses	-\$1,878	\$24,000	\$24,000
Insurance And Deductibles	\$2,184,686	\$5,754,552	\$124,020
Capital Purchases	\$1,594,998	\$12,598,107	\$1,374,590
Debt Service	-	-	-
Transfers	-	\$45,551,029	\$1,972,703
Total Expenditures	\$44,124,076	\$148,507,789	-\$2,187,573

Budgeted transfers are made at year-end.

GENERAL FUND (101)
Expenditures by Expense Type
FY2026 PROPOSED BUDGET

Row Labels	Sum of FY23		Sum of FY24		Sum of FY25		Sum of FY26	
	Final Budget	Actuals Amounts	Final Budget	Actuals Amounts	Final Budget	Actuals Amounts	Final Budget	Actuals Amounts
GENERAL FUND								
Salary & Wages	22,196,647	17,942,730	27,352,276	22,778,631	31,928,709	20,628,148	32,139,904	20,628,148
Employee Benefits	10,101,361	7,535,982	12,389,132	9,425,620	14,319,862	8,926,073	14,130,370	8,926,073
Training, Travel & Per Diem	292,003	156,529	395,618	231,067	570,775	214,467	539,294	214,467
Light And Heavy Duty Vehicle Expenses	479,721	408,233	571,324	486,497	705,721	379,131	580,318	379,131
Maintenance	1,717,448	1,004,096	2,067,380	932,220	2,265,140	728,949	2,422,763	728,949
Services	8,689,204	4,659,517	10,808,734	5,987,687	19,517,161	5,733,636	14,642,155	5,733,636
Supplies	1,751,009	1,021,969	2,110,093	1,212,060	2,868,400	1,074,641	2,629,746	1,074,641
Other Operating Costs	4,105,819	3,318,950	26,118,323	3,165,386	18,087,219	2,661,225	16,477,594	2,661,225
Election Expenses	104,680	102,210	286,283	240,813	-	(1,878)	24,000	(1,878)
Insurance And Deductibles	4,723,998	1,847,410	7,867,350	1,751,237	5,630,532	2,184,686	5,754,552	2,184,686
Capital Purchases	9,320,418	3,215,533	10,945,230	4,174,402	11,223,517	1,594,998	12,598,107	1,594,998
Debt Service	-	417,661	-	447,252	-	-	-	-
Transfers	43,512,112	37,512,113	38,317,366	38,317,366	43,578,326	-	46,568,986	-
GENERAL FUND Total	106,994,420	79,142,933	139,229,109	89,150,238	150,695,362	44,124,076	148,507,789	44,124,076
Grand Total	106,994,420	79,142,933	139,229,109	89,150,238	150,695,362	44,124,076	148,507,789	44,124,076

Note:

- (1) FY2026 proposed budget for transfers is inclusive of a transfer for \$665,644 (\$112,095 was already included in the original proposed budget) to the Law Enforcement Operations Fund (246) to support the 6 sheriffs deputies from the General Fund (101).
- (2) FY2026 proposed budget for transfers is inclusive of a transfer for \$845,500 (\$421,500 already included in the original proposed budget) to the GRT Revenue Bond Debt Service Fund (406) for the FY2026 and FY2027 debt service payments for the Gross Receipts Tax Revenue Bonds, Subordinate 1997A Series (Sheriff's Facility) from the General Fund.
- (3) FY2026 proposed budget includes reduction of \$112,095 to the Salary & Wages and Employee Benefits, funding was used to support the transfer for the 6 new Sheriff Deputies.
- (4) FY2026 proposed budget includes \$120,000 in Services for trauma-informed training and planning services.
- (5) FY2026 proposed budget includes a reduction to Other Operating Costs of \$965,500 in Grants - Temporary Employees and Matching Requirements Budget Contingency to support the debt service payments and the trauma-informed training and planning services.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Projected
Beginning Fund Balance	\$101,726,302	\$112,998,823	\$142,725,489	\$142,725,489
Revenues				
Taxes	\$83,967,459	\$90,020,698	\$69,266,826	\$94,927,322
Loan Proceeds	\$1,189,206	\$732,719	-	-
Licenses, Permits, & Fees	\$1,333,915	\$1,244,734	\$932,545	\$1,219,327
Charges for Services	\$1,661,039	\$1,633,042	\$914,227	\$1,213,809
Misc. Revenue	-\$444,511	\$20,441,058	\$9,991,001	\$10,400,004
Grants	\$523,046	\$1,904,825	\$555,393	\$1,295,115
Subsidies	\$1,128,066	\$1,757,353	\$99,899	\$899,899
Operating Transfer In	\$1,057,218	\$1,300,000	-	\$1,757,249
Total Revenues	\$90,415,438	\$119,034,429	\$81,759,891	\$111,712,725
Expenditures				
Salary & Wages	\$17,942,730	\$22,778,631	\$20,628,148	-
Employee Benefits	\$7,535,982	\$9,426,520	\$8,926,073	-
Training, Travel & Per Diem	\$156,529	\$234,062	\$214,467	-
Light And Heavy Duty Vehicle Expenses	\$408,233	\$486,497	\$379,131	-
Maintenance	\$1,004,096	\$934,026	\$728,949	-
Services	\$4,659,517	\$5,987,687	\$5,733,636	-
Supplies	\$1,021,969	\$1,212,293	\$1,074,641	-
Other Operating Costs	\$3,318,950	\$3,150,206	\$2,661,225	-
Election Expenses	\$102,210	\$240,813	-\$1,878	-
Insurance And Deductibles	\$1,847,410	\$1,751,237	\$2,184,686	-
Capital Purchases	\$3,215,533	\$4,218,034	\$1,594,998	-
Debt Service	\$417,661	\$570,393	-	-
Transfers	\$37,512,113	\$38,317,366	-	-
Total Expenditures	\$79,142,933	\$89,307,765	\$44,124,076	-
Total Revenues Less Expenditures	\$11,272,505	\$29,726,664	\$37,635,815	\$111,712,725
Ending Fund Balance	\$112,998,807	\$142,725,487	\$180,361,304	\$254,438,214

Misc. Revenue includes investment income as well as unrealized investment gains and losses.

Corrections Fund (201)

To account for corrections fees levied by the Magistrate courts (e.g. a \$10 fee associated with a speeding or seat belt violation) and distributed to the County. This revenue is utilized in the local corrections system. These funds are to be used for the operation of the County jail and other costs related to housing County prisoners. Resources are transferred to the Corrections Operations Fund (247).

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	Account ID	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Fines and Forfeitures		\$100,000	\$100,000	\$100,000	\$100,000	-
Subsidies		-	-	\$100,000	-	-\$100,000
Total Revenues		\$100,000	\$100,000	\$200,000	\$100,000	-\$100,000

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Transfers	\$100,000	\$100,000	\$100,000	\$100,000	\$200,000	-	\$100,000
Total Expenditures	\$100,000	\$100,000	\$100,000	\$100,000	\$200,000	-	\$100,000

Category (continued from above)

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Transfers	- \$100,000
Total Expenditures	- \$100,000

SEC. CLERK RECORDED 05/28/2025

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$145,329	\$155,534	\$161,633
Revenues			
Fines and Forfeitures	\$110,206	\$106,099	\$45,060
Total Revenues	\$110,206	\$106,099	\$45,060
Expenditures			
Transfers	\$100,000	\$100,000	-
Total Expenditures	\$100,000	\$100,000	-
Total Revenues Less Expenditures	\$10,206	\$6,099	\$45,060
Ending Fund Balance	\$155,535	\$161,633	\$206,693

Property Valuation Fund (203)

To establish and account for a 1.0% administrative charge assessed against the property tax collections of all taxing entities in the County. This revenue is utilized by the Assessor's Office for its property re-valuation activities and is a component of the Assessor's Office Budget.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$1,952,548	\$1,952,548	\$1,952,548	\$2,212,850	\$260,302
Charges for Services	\$500	\$500	\$173	\$100	-\$73
Subsidies	\$125,863	\$579,267	\$616,756	\$285,878	-\$330,878
Total Revenues	\$2,078,911	\$2,532,315	\$2,569,477	\$2,498,828	-\$70,649

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
Salary & Wages	\$685,081.00	\$573,437.00	\$880,359.00	\$795,520.00	\$1,002,470.00
Employee Benefits	\$318,374.00	\$265,691.00	\$434,736.00	\$376,942.00	\$486,304.00
Training, Travel & Per Diem	\$78,023.00	\$66,372.00	\$72,023.00	\$51,622.00	\$61,840.00
Light And Heavy Duty Vehicle Expenses	\$26,500.00	\$7,718.00	\$26,500.00	\$10,163.00	\$12,500.00
Maintenance	-	-	-	-	\$240.00
Services	\$511,284.00	\$229,036.00	\$517,738.00	\$320,657.00	\$515,722.00
Supplies	\$22,834.00	\$13,009.00	\$28,000.00	\$19,358.00	\$18,500.00
Other Operating Costs	\$106,119.00	\$67,391.00	\$99,182.00	\$63,628.00	\$86,188.00
Insurance And Deductibles	\$15,050.00	-	\$15,050.00	\$50.00	\$15,100.00
Capital Purchases	\$315,646.00	\$426,411.00	\$458,727.00	\$426,286.00	\$370,613.00

SEC. CLERK RECORDED 05/28/2025

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
Debt Service	-	\$113,406.00	-	\$132,532.00	-
Total Expenditures	\$2,078,911.00	\$1,762,471.00	\$2,532,315.00	\$2,196,758.00	\$2,569,477.00

Category (continued from above) ↑	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$702,698.00	\$1,106,722.00	\$104,252.00
Employee Benefits	\$335,720.00	\$508,987.00	\$22,683.00
Training, Travel & Per Diem	\$43,581.00	\$57,840.00	-\$4,000.00
Light And Heavy Duty Vehicle Expenses	\$5,971.00	\$13,632.00	\$1,132.00
Maintenance	\$135.00	\$240.00	-
Services	\$381,820.00	\$503,977.00	-\$11,745.00
Supplies	\$12,666.00	\$18,500.00	-
Other Operating Costs	\$31,798.00	\$81,887.00	-\$4,301.00
Insurance And Deductibles	\$50.00	-	-\$15,100.00
Capital Purchases	\$174,638.00	\$207,043.00	-\$163,570.00
Debt Service	-	-	-
Total Expenditures	\$1,689,077.00	\$2,498,828.00	-\$70,649.00

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$2,878,126	\$3,219,419	\$3,184,293
Revenues			
Taxes	\$1,874,664	\$2,007,244	\$1,489,812
Loan Proceeds	\$230,269	\$145,081	-
Charges for Services	\$134	\$158	\$115
Misc. Revenue	\$7,695	\$150	\$297
Total Revenues	\$2,112,762	\$2,152,633	\$1,490,224
Expenditures			
Salary & Wages	\$573,437	\$795,520	\$702,698
Employee Benefits	\$265,691	\$376,942	\$335,720
Training, Travel & Per Diem	\$66,372	\$51,622	\$43,581
Light And Heavy Duty Vehicle Expenses	\$7,718	\$10,163	\$5,971
Maintenance	-	-	\$135
Services	\$229,036	\$320,657	\$381,820

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Supplies	\$13,009	\$19,358	\$12,666
Other Operating Costs	\$67,391	\$63,628	\$31,798
Insurance And Deductibles	-	\$50	\$50
Capital Purchases	\$426,411	\$426,286	\$174,638
Debt Service	\$113,406	\$132,532	-
Total Expenditures	\$1,762,471	\$2,196,758	\$1,689,077
Total Revenues Less Expenditures	\$350,291	-\$44,125	-\$198,853
Ending Fund Balance	\$3,228,417	\$3,175,294	\$2,985,440

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Road Maintenance Fund (204)

To establish and account for revenues consisting of half of the vehicle registration fees in the County (the other half goes to municipalities) and a 21 cent per gallon gasoline tax, both collected and distributed to the County by the State of New Mexico. Also, the federal government collects a logging fee of which 25.0% is distributed to school districts and the County Road Fund. Road Fund expenses are also funded by transfers from the General Fund (101) and the Hold Harmless GRT (1st 1/8th) Fund (205). State law mandates that the Road Fund be utilized for "the construction, reconstruction, resurfacing or other improvement or maintenance of public roads ..."

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$675,000	\$650,000	\$629,139	\$590,000	-\$39,139
Licenses, Permits, & Fees	\$15,500	\$15,500	\$7,169	\$7,000	-\$169
Grants	\$50,000	\$50,000	\$45,000	\$45,000	-
Subsidies	\$3,192,053	\$4,776,285	\$1,816,433	\$888,301	-\$928,132
Operating Transfer In	\$4,000,000	\$5,700,000	\$12,140,415	\$9,382,317	-\$2,758,098
Total Revenues	\$7,932,553	\$11,191,785	\$14,638,156	\$10,912,618	-\$3,725,538

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$2,125,347	\$1,586,909	\$3,018,898	\$2,232,698	\$3,449,385	\$2,294,276
Employee Benefits	\$945,717	\$638,226	\$1,460,227	\$871,184	\$1,557,710	\$962,388
Training, Travel & Per Diem	\$6,270	\$1,800	\$24,319	\$810	\$129,475	\$12,314
Light And Heavy Duty Vehicle Expenses	\$637,368	\$493,370	\$654,833	\$617,819	\$821,000	\$658,547
Maintenance	\$975,317	\$592,660	\$2,901,383	\$620,404	\$4,853,943	\$2,311,010
Services	\$225,959	\$111,062	\$47,684	\$19,297	\$105,610	\$6,827
Supplies	\$66,478	\$23,654	\$42,404	\$33,775	\$60,700	\$32,826
Other Operating Costs	\$917,467	\$1,038,834	\$838,020	\$738,950	\$842,335	\$629,809

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Capital Purchases	\$2,032,630	\$3,004,079	\$2,204,017	\$806,290	\$2,817,998	\$335,197
Total Expenditures	\$7,932,553	\$7,490,594	\$11,191,785	\$5,941,227	\$14,638,156	\$7,243,194

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Salary & Wages	\$3,677,147	\$227,762
Employee Benefits	\$1,610,258	\$52,548
Training, Travel & Per Diem	\$7,945	-\$121,530
Light And Heavy Duty Vehicle Expenses	\$708,213	-\$112,787
Maintenance	\$3,020,000	-\$1,833,943
Services	\$257,610	\$152,000
Supplies	\$36,000	-\$24,700
Other Operating Costs	\$718,774	-\$123,561
Capital Purchases	\$876,671	-\$1,941,327
Total Expenditures	\$10,912,618	-\$3,725,538

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$6,112,402	\$5,689,254	\$6,126,916
Revenues			
Taxes	\$648,398	\$618,443	\$516,936
Loan Proceeds	\$2,245,421	-	-
Licenses, Permits, & Fees	\$5,935	\$3,237	\$6,214
Misc. Revenue	\$122,778	\$3,365	\$3,067
Grants	\$44,915	\$53,842	-
Operating Transfer In	\$4,000,000	\$5,700,000	-
Total Revenues	\$7,067,447	\$6,378,887	\$526,217
Expenditures			
Salary & Wages	\$1,586,909	\$2,232,698	\$2,294,276
Employee Benefits	\$638,226	\$871,184	\$962,388
Training, Travel & Per Diem	\$1,800	\$810	\$12,314
Light And Heavy Duty Vehicle Expenses	\$493,370	\$617,819	\$658,547
Maintenance	\$592,660	\$620,404	\$2,311,010
Services	\$111,062	\$19,297	\$6,827

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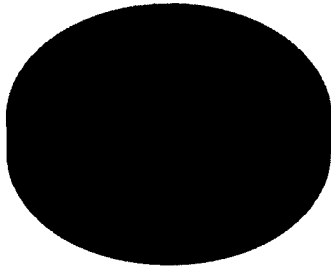
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Supplies	\$23,654	\$33,775	\$32,826
Other Operating Costs	\$1,038,834	\$738,950	\$629,809
Capital Purchases	\$3,004,079	\$806,290	\$335,197
Total Expenditures	\$7,490,594	\$5,941,227	\$7,243,194
Total Revenues Less Expenditures	-\$423,147	\$437,660	-\$6,716,977
Ending Fund Balance	\$5,689,255	\$6,126,914	-\$590,061

Hold Harmless Gross Receipts Tax (1st 1/8th) Fund (205)

To establish and account for a 1/8th cent gross receipts tax enacted in 2015 and dedicated to maintenance and capital improvements of County facilities and infrastructure including debt service for bonds issued for those purposes. Resources are used to support the Road Maintenance Fund (204) and maintenance projects.

FY2026 Budgeted Resources by Use

1st 1/8TH HOLD HARMLESS GRT BUDGETED USES



- RECURRING ROAD MAINTENANCE FUND SUPPORT (204) **\$6,505,646** (74.01%)
- 2019 GRT BOND DEBT SERVICE PAYMENT (406) **\$2,028,307** (23.08%)
- NMTRD ADMINISTRATIVE FEE **\$256,019** (2.91%)

SFC CLERK RECORDED 05/28/2025

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$6,074,798	\$7,333,976	\$8,478,331	\$8,789,972	\$311,641
Subsidies	\$3,182,945	\$14,913,020	\$19,620,318	-	-\$19,620,318
Total Revenues	\$9,257,743	\$22,246,996	\$28,098,649	\$8,789,972	-\$19,308,677

Subsidies (a/k/a budgeted cash) will be added to the FY2026 Operating Budget as part of the Final Budget or budget rollover process.

Budget by Department

Expenditures by Department

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
County Manager	-	-	\$4,200	-	-	-
Finance	\$533,232	-	-	-	\$8,825	-
Public Works	\$5,897,702	\$2,422,990	\$15,298,240	\$1,395,643	\$15,111,013	\$1,727,987
Health & Human Services	-	-	-	-	\$85,000	\$33,150
Community Services	-	-	\$50,000	\$36,048	\$163,952	-
Project & Facilities Mgt	\$402,310	\$301,481	\$178,125	\$72,927	\$318,247	\$180,445
Community Development	-	-	\$2,230,275	-	\$2,230,275	\$105,075
Corrections	\$34,181	-	-	-	-	-
Other County Funds	\$180,980	\$232,900	\$1,912,979	\$1,946,781	\$6,489,138	\$196,145
Fire	\$183,781	-	\$183,781	\$15,625	\$140,869	\$66,075
Debt Service	\$2,025,557	\$2,025,557	\$2,027,558	\$2,027,558	\$2,026,808	-
Open Space Project	-	-	\$31,838	-	\$31,844	-
Project & Facilities MGT	-	-	\$50,000	-	\$544,020	\$178,377
Housing Department	-	-	\$280,000	\$27,869	\$948,658	\$221,231
Total Expenditures	\$9,257,743	\$4,982,928	\$22,246,996	\$5,522,451	\$28,098,649	\$2,708,485

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
County Manager	-	-
Finance	-	-\$8,825
Public Works	-	-\$15,111,013
Health & Human Services	-	-\$85,000
Community Services	-	-\$163,952
Project & Facilities Mgt	-	-\$318,247
Community Development	-	-\$2,230,275
Corrections	-	-
Other County Funds	\$6,761,665	\$272,527
Fire	-	-\$140,869
Debt Service	\$2,028,307	\$1,499

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

FY 2025 Final Budget vs. FY 2026
OPERATING BUDGET (\$ Change)

Open Space Project	-	- \$31,844
Project & Facilities MGT	-	-\$544,020
Housing Department	-	-\$948,658
Total Expenditures	\$8,789,972	-\$19,308,677

Budget carryovers and budgeted cash will be included in the FY2026 Final Budget or added by budget adjustment.

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Maintenance	\$2,498,332	\$934,488	\$2,229,263	\$456,186	\$2,592,936	\$590,623
Services	\$533,232	-	-	-	\$8,825	-
Supplies	\$3,946	-	\$3,946	-	\$4,321	-
Other Operating Costs	\$180,980	\$232,900	\$212,979	\$246,781	\$246,942	\$196,145
Capital Purchases	\$4,015,696	\$1,789,983	\$16,073,250	\$1,091,926	\$16,976,621	\$1,921,717
Transfers	\$2,025,557	\$2,025,557	\$3,727,558	\$3,727,558	\$8,269,004	-
Total Expenditures	\$9,257,743	\$4,982,928	\$22,246,996	\$5,522,451	\$28,098,649	\$2,708,485

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

FY 2025 Final Budget vs. FY 2026
OPERATING BUDGET (\$ Change)

Maintenance	-	-\$2,592,936
Services	-	-\$8,825
Supplies	-	-\$4,321
Other Operating Costs	\$256,019	\$9,077
Capital Purchases	-	-\$16,976,621
Transfers	\$8,533,953	\$264,949
Total Expenditures	\$8,789,972	-\$19,308,677

Budgeted transfers are made at year-end.

SEC. CLERK RECORDED 05/28/2025

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$18,962,842	\$21,743,246	\$24,446,818
Revenues			
Taxes	\$7,763,331	\$8,226,020	\$6,538,183
Total Revenues	\$7,763,331	\$8,226,020	\$6,538,183
Expenditures			
Maintenance	\$934,488	\$456,186	\$590,623
Other Operating Costs	\$232,900	\$246,781	\$196,145
Capital Purchases	\$1,789,983	\$1,091,926	\$1,921,717
Transfers	\$2,025,557	\$3,727,558	-
Total Expenditures	\$4,982,928	\$5,522,451	\$2,708,485
Total Revenues Less Expenditures	\$2,780,403	\$2,703,569	\$3,829,698
Ending Fund Balance	\$21,743,245	\$24,446,815	\$28,276,516

Emergency Medical Services Fund (206)

To establish and account for the Emergency Medical Services Fund Act, 7.27.4 NMAC, which makes funds available from the New Mexico State General Fund to municipalities and counties for use in the establishment and enhancement of local emergency medical services, statewide emergency medical services and trauma services in order to reduce injury and loss of life.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$105,571	\$106,739	\$178,265	\$158,545	-\$19,720
Subsidies	\$15,611	-	\$622	-	-\$622
Total Revenues	\$121,182	\$106,739	\$178,887	\$158,545	-\$20,342

*Subsidies include Budgeted Cash (a/k/a Fund Balance)

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Employee Benefits	\$21,725	\$9,981	\$2,577	\$2,093	\$14,750	\$430	\$5,400
Training, Travel & Per Diem	\$2,715	\$1,515	\$1,104	\$1,103	\$485	\$385	-
Maintenance	\$16,147	\$10,405	\$9,412	\$9,302	\$13,481	-	-
Supplies	\$62,828	\$56,542	\$54,991	\$52,943	\$63,675	\$11,192	\$92,022
Capital Purchases	\$17,767	\$9,646	\$38,655	\$39,511	\$86,496	\$50,835	\$61,123
Total Expenditures	\$121,182	\$88,089	\$106,739	\$104,952	\$178,887	\$62,842	\$158,545

Category (continued from above)

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Employee Benefits	-\$9,350
Training, Travel & Per Diem	-\$485
Maintenance	-\$13,481
Supplies	\$28,347
Capital Purchases	-\$25,373

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Category (continued from above)

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Total Expenditures	-\$20,342
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Comprehensive Fund Summary

Comprehensive Fund Summary

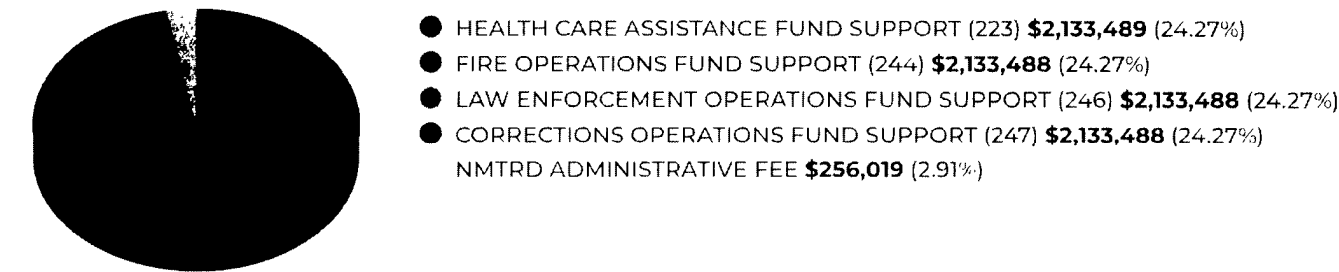
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$125,804	\$137,100	\$105,573
Revenues			
Grants	\$99,385	\$73,424	\$156,829
Total Revenues	\$99,385	\$73,424	\$156,829
Expenditures			
Employee Benefits	\$9,981	\$2,093	\$430
Training, Travel & Per Diem	\$1,515	\$1,103	\$385
Maintenance	\$10,405	\$9,302	-
Supplies	\$56,542	\$52,943	\$11,192
Capital Purchases	\$9,646	\$39,511	\$50,835
Total Expenditures	\$88,089	\$104,952	\$62,842
Total Revenues Less Expenditures	\$11,296	-\$31,528	\$93,987
Ending Fund Balance	\$137,100	\$105,572	\$199,560

Hold Harmless Gross Receipts Tax (2nd 1/8th) Fund (207)

To establish and account for the second 1/8th cent gross receipts tax enacted in 2017 and dedicated to capital, maintenance, and operating expenditures for the Sheriff's Office, Fire Department, Corrections Division, behavioral health services, and debt service for bonds issued for any purpose. Resources go to support the Community Services Department, County Sheriff's Office, Fire Department, and Corrections Department.

FY2026 Budgeted Resources by Use

2ND 1/8TH HOLD HARMLESS GRT BUDGETED USES



SFC CLERK RECORDED 05/28/2025

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$6,474,798	\$6,512,979	\$8,785,841	\$8,789,972	\$4,131
Subsidies	-	-	\$8,655,469	-	-\$8,655,469
Total Revenues	\$6,474,798	\$6,512,979	\$17,441,310	\$8,789,972	-\$8,651,338

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Other Operating Costs	\$180,980	\$232,900	\$312,979	\$246,781	\$246,942	\$196,145
Transfers	\$6,293,818	\$6,193,818	\$6,200,000	\$6,200,000	\$17,194,368	-
Total Expenditures	\$6,474,798	\$6,426,718	\$6,512,979	\$6,446,781	\$17,441,310	\$196,145

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Other Operating Costs	\$256,019	\$9,077
Transfers	\$8,533,953	-\$8,660,415
Total Expenditures	\$8,789,972	-\$8,651,338

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$6,421,940	\$7,758,553	\$9,537,793
Revenues			
Taxes	\$7,763,331	\$8,226,020	\$6,538,183
Total Revenues	\$7,763,331	\$8,226,020	\$6,538,183

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Expenditures			
Other Operating Costs	\$232,900	\$246,781	\$196,145
Transfers	\$6,193,818	\$6,200,000	-
Total Expenditures	\$6,426,718	\$6,446,781	\$196,145
Total Revenues Less Expenditures	\$1,336,613	\$1,779,239	\$6,342,038
Ending Fund Balance	\$7,758,553	\$9,537,792	\$15,879,831

SFC CLERK RECORDED 05/28/2025

Farm and Range Fund (208)

To establish and account for the Farm and Range Improvement Act, Section 47-9-2, NMSA 1978, which directs the County commissioners to expend funds derived from the State of New Mexico's share of the 1934 Taylor Grazing Act's public lands grazing district fees paid to the Bureau of Land Management. The funds may be used for the purposes of soil and water conservation, control of rodents and predatory animals, extermination of poisonous noxious weeds, and construction and maintenance of secondary roads within the County.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$1,000	\$1,000	\$1,000	\$1,000	-
Operating Transfer In	\$10,000	\$9,000	\$9,000	-	-\$9,000
Total Revenues	\$11,000	\$10,000	\$10,000	\$1,000	-\$9,000

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Services	\$11,000	\$8,000	\$10,000	\$8,000	\$10,000	-	\$1,000	-\$9,000
Total Expenditures	\$11,000	\$8,000	\$10,000	\$8,000	\$10,000	-	\$1,000	-\$9,000

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$6,657	\$9,449	\$10,449
Revenues			
Grants	\$792	-	\$988
Operating Transfer In	\$10,000	\$9,000	-
Total Revenues	\$10,792	\$9,000	\$988

Expenditures

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Services	\$8,000	\$8,000	-
Total Expenditures	\$8,000	\$8,000	-
Total Revenues Less Expenditures	\$2,792	\$1,000	\$988
Ending Fund Balance	\$9,449	\$10,449	\$11,437

SFC CLERK RECORDED 05/28/2025

Fire Protection Fund (209)

To establish and account for revenues from the Fire Protection Fund, 10.25.10 NMAC derived from fees on property and motor vehicle insurance businesses, which are collected and distributed by the New Mexico Department of Homeland Security and Emergency Management. Fire Protection Fund distributions to the County must be used for maintenance of fire departments, the purchase, construction, maintenance, repair and operation of fire stations and substations, fire apparatus, and equipment, and the payment of insurance premiums on fire stations, substations, and fire fighters.

Budgeted Revenues by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$2,976,561	\$3,007,737	\$8,369,267	\$3,026,762	-\$5,342,505
Subsidies	\$6,327,620	\$5,949,667	\$300,391	-	-\$300,391
Total Revenues	\$9,304,181	\$8,957,404	\$8,669,658	\$3,026,762	-\$5,642,896

*Subsidies include Budgeted Cash (a/k/a Fund Balance)

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Employee Benefits	\$68,131	\$18,268	\$50,180	\$20,353	\$42,566	\$245
Training, Travel & Per Diem	\$45,047	\$2,676	\$24,262	\$9,652	\$54,110	\$16,757
Light And Heavy Duty Vehicle Expenses	\$876,881	\$504,179	\$1,029,878	\$471,353	\$918,978	\$207,854
Maintenance	\$625,254	\$201,138	\$573,108	\$240,730	\$881,413	\$128,154
Services	\$316,706	\$90,157	\$203,928	\$75,891	\$215,993	\$42,232
Supplies	\$515,627	\$250,556	\$864,705	\$199,962	\$908,155	\$124,400
Other Operating Costs	\$427,310	\$241,591	\$406,326	\$230,066	\$333,102	\$189,700
Insurance And Deductibles	\$136,273	\$9,709	\$147,463	\$104,105	\$147,413	\$90,613
Capital Purchases	\$6,292,952	\$703,380	\$5,657,554	\$637,354	\$5,167,928	\$799,532
Total Expenditures	\$9,304,181	\$2,021,654	\$8,957,404	\$1,989,466	\$8,669,658	\$1,599,487

Category (continued from above)

FY 2026 OPERATING BUDGET

FY 2025 Final Budget vs. FY 2026
OPERATING BUDGET (\$ Change)

Employee Benefits	\$58,712	\$16,146
Training, Travel & Per Diem	\$57,187	\$3,077
Light And Heavy Duty Vehicle Expenses	\$536,068	-\$382,910
Maintenance	\$677,235	-\$204,178
Services	\$216,233	\$240
Supplies	\$606,053	-\$302,102
Other Operating Costs	\$286,039	-\$47,063
Insurance And Deductibles	\$118,586	-\$28,827
Capital Purchases	\$470,649	-\$4,697,279
Total Expenditures	\$3,026,762	-\$5,642,896

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$4,028,928.00	\$4,902,707.00	\$4,692,046.00
Revenues			
Misc. Revenue	\$8,775.00	-	\$1,934.00
Grants	\$2,886,643.00	\$1,778,804.00	\$3,026,762.00
Total Revenues	\$2,895,418.00	\$1,778,804.00	\$3,028,696.00
Expenditures			
Employee Benefits	\$18,268.00	\$20,353.00	\$245.00
Training, Travel & Per Diem	\$2,676.00	\$9,652.00	\$16,757.00
Light And Heavy Duty Vehicle Expenses	\$504,179.00	\$471,353.00	\$207,854.00
Maintenance	\$201,138.00	\$240,730.00	\$128,154.00
Services	\$90,157.00	\$75,891.00	\$42,232.00
Supplies	\$250,556.00	\$199,962.00	\$124,400.00
Other Operating Costs	\$241,591.00	\$230,066.00	\$189,700.00
Insurance And Deductibles	\$9,709.00	\$104,105.00	\$90,613.00
Capital Purchases	\$703,380.00	\$637,354.00	\$799,532.00
Total Expenditures	\$2,021,654.00	\$1,989,466.00	\$1,599,487.00
Total Revenues Less Expenditures	\$873,764.00	-\$210,662.00	\$1,429,209.00
Ending Fund Balance	\$4,902,692.00	\$4,692,045.00	\$6,121,255.00

SFC CLERK RECORDED 05/28/2025

Law Enforcement Protection Fund (211)

To account for revenues derived from 10.0% of fees, licenses, penalties, and taxes from life, general casualty, and title insurance business pursuant to the Law Enforcement Protection Fund Act, Section 29-13-5 NMSA 1978. A distribution of this revenue is made by the New Mexico Department of Finance and Administration to the County on the basis of population and the number of full-time certified County police officers. Proceeds from this fund may be spent on including but not limited to law enforcement equipment, advanced law enforcement training and conferences, and purchasing and training of dogs in K-9 units and related equipment.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$122,000	\$203,000	\$204,500	\$225,500	\$21,000
Subsidies	\$30,944	\$7,068	\$52,414	-	-\$52,414
Total Revenues	\$152,944	\$210,068	\$256,914	\$225,500	-\$31,414

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Employee Benefits	-	-	-	-	\$32,476.00	\$4,080.00
Training, Travel & Per Diem	\$60,000.00	\$59,219.00	\$70,068.00	\$61,108.00	\$70,068.00	\$18,462.00
Supplies	\$62,389.00	\$61,023.00	\$100,386.00	\$62,107.00	\$151,800.00	\$96,344.00
Capital Purchases	\$30,555.00	\$25,634.00	\$39,614.00	\$34,754.00	\$2,570.00	\$2,570.00
Total Expenditures	\$152,944.00	\$145,876.00	\$210,068.00	\$157,969.00	\$256,914.00	\$121,456.00

Category (continued from above)	FY 2026 INITIAL PROPOSED OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 PROPOSED OPERATING BUDGET (\$ Change)
Employee Benefits	\$39,932.00	\$7,456.00
Training, Travel & Per Diem	\$70,068.00	-

Category (continued from above)	FY 2026 INITIAL PROPOSED OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 PROPOSED OPERATING BUDGET (\$ Change)
Supplies	\$115,500.00	-\$36,300.00
Capital Purchases	-	-\$2,570.00
Total Expenditures	\$225,500.00	-\$31,414.00

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$17,212.00	\$7,068.00	-
Revenues			
Grants	\$135,732.00	\$150,901.00	\$260,750.00
Total Revenues	\$135,732.00	\$150,901.00	\$260,750.00
Expenditures			
Employee Benefits	-	-	\$4,080.00
Training, Travel & Per Diem	\$59,219.00	\$61,108.00	\$18,462.00
Supplies	\$61,023.00	\$62,107.00	\$96,344.00
Capital Purchases	\$25,634.00	\$34,754.00	\$2,570.00
Total Expenditures	\$145,876.00	\$157,969.00	\$121,456.00
Total Revenues Less Expenditures	-\$10,144.00	-\$7,068.00	\$139,294.00
Ending Fund Balance	\$7,068.00	-	\$139,294.00

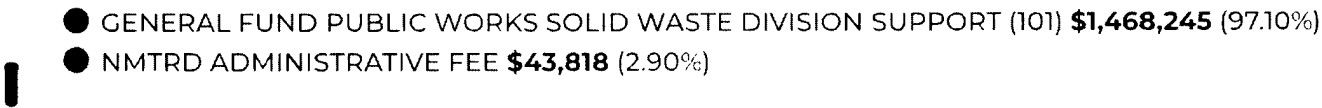
SFC CLERK RECORDED 05/28/2025

Environmental Gross Receipts Tax (GRT) Fund (212)

To establish and account for the pledged 1/8th cent gross receipts tax enacted in 1999 that was used to pay off principal and interest related to the County's Environmental Gross Receipts Tax Revenue Bonds, and also for the purpose of acquisition, construction, operation and maintenance of solid waste, water and wastewater facilities. Resources go to support the Public Works Department's Solid Waste Division with prior unspent funds supporting the Enterprise Water Fund's fixed assets requests in FY2026.

FY2026 Budgeted Resources by Use

ENVIRONMENTAL GRT BUDGETED USES



Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$1,036,935	\$1,086,605	\$1,510,884	\$1,512,063	\$1,179
Subsidies	-	-	\$154,005	\$872,592	\$718,587

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Total Revenues	\$1,036,935	\$1,086,605	\$1,664,889	\$2,384,655	\$719,766

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Other Operating Costs	\$29,717	\$39,623	\$86,605	\$42,516	\$7,640	\$33,260	\$43,818
Transfers	\$1,007,218	\$957,218	\$1,000,000	\$1,000,000	\$1,657,249	-	\$2,340,837
Total Expenditures	\$1,036,935	\$996,841	\$1,086,605	\$1,042,516	\$1,664,889	\$33,260	\$2,384,655

Category (continued from above) ↑

FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)

Other Operating Costs	\$36,178
Transfers	\$683,588
Total Expenditures	\$719,766

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
Beginning Fund Balance	\$1,588,043	\$1,920,796	\$2,301,704
Revenues			
Taxes	\$1,329,593	\$1,423,424	\$1,510,884
Subsidies	-	-	\$154,005
Total Revenues	\$1,329,593	\$1,423,424	\$1,664,889
Expenditures			

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
Other Operating Costs	\$39,623	\$42,516	\$7,640
Transfers	\$957,218	\$1,000,000	\$1,657,249
Total Expenditures	\$996,841	\$1,042,516	\$1,664,889
Total Revenues Less Expenditures	\$332,752	\$380,908	-
Ending Fund Balance	\$1,920,795	\$2,301,704	\$2,301,704

Lodgers Tax Facility Fund (214)

To establish and account for a 5.0% occupancy tax on lodging facilities in the unincorporated area of Santa Fe County established pursuant to Santa Fe County Lodgers' Occupancy Tax Ordinance No. 2023-2 and Section 3-38 NMSA 1978. Fifty percent (50%) of the proceeds from the occupancy tax is designated to establish, operate, purchase, construct, otherwise acquire, reconstruct, extend, improve, furnish or acquire real property or any interest in real property for the site or grounds for tourist-related facilities and attractions or tourist-related transportation systems. In addition, the proceeds can be used for debit service payments in connection to authorized revenue bonds, advertising, publicizing, providing police and fire protection and sanitation services to tourist-related attractions, facilities, and events in the County.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$409,851	\$565,002	\$1,467,519	\$1,362,097	-\$105,422
Subsidies	\$4,313	\$1,377,850	\$1,299,716	-	-\$1,299,716
Total Revenues	\$414,164	\$1,942,852	\$2,767,235	\$1,362,097	-\$1,405,138

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Department

Expenditures by Department

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Finance	-	-	\$547,421	-	\$1,426,249	-	\$1,223,662
Project & Facilities Mgt	\$25,000	-	-	-	-	-	-
Community Development	\$389,164	\$11,314	\$384,179	\$384,178	\$41,270	\$10,000	\$138,435
Open Space Project	-	-	\$949,547	\$286	\$1,299,716	\$49,489	-
Non-Departmental	-	-	\$11,250	-	-	-	-
Public Works Department	-	-	\$50,455	-	-	-	-
Total Expenditures	\$414,164	\$11,314	\$1,942,852	\$384,464	\$2,767,235	\$59,489	\$1,362,097

SFC CLERK RECORDED 05/28/2025

Category (continued from above) ↑

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Finance	- \$202,587
Project & Facilities Mgt	-
Community Development	\$97,165
Open Space Project	-\$1,299,716
Non-Departmental	-
Public Works Department	-
Total Expenditures	-\$1,405,138

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Maintenance	-	-	\$128,453	-	\$128,453	\$19,800	-
Services	\$389,164	\$11,314	\$931,600	\$384,178	\$1,467,519	\$10,000	\$1,362,097
Capital Purchases	\$25,000	-	\$871,549	\$286	\$1,171,263	\$29,689	-
Transfers	-	-	\$11,250	-	-	-	-
Total Expenditures	\$414,164	\$11,314	\$1,942,852	\$384,464	\$2,767,235	\$59,489	\$1,362,097

Category (continued from above) ↑

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Maintenance	-\$128,453
Services	-\$105,422
Capital Purchases	-\$1,171,263
Transfers	-
Total Expenditures	-\$1,405,138

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$952,764	\$1,569,665	\$2,128,373
Revenues			
Taxes	\$628,215	\$943,173	\$795,752

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Total Revenues	\$628,215	\$943,173	\$795,752
Expenditures			
Maintenance	-	-	\$19,800
Services	\$11,314	\$384,178	\$10,000
Capital Purchases	-	\$286	\$29,689
Total Expenditures	\$11,314	\$384,464	\$59,489
Total Revenues Less Expenditures	\$616,901	\$558,709	\$736,263
Ending Fund Balance	\$1,569,665	\$2,128,374	\$2,864,636

SFC CLERK RECORDED 05/28/2025

Lodgers Tax Advertising Fund (215)

To establish and account for a 5.0% occupancy tax on lodging facilities in the unincorporated area of Santa Fe County established pursuant to Santa Fe County Lodgers' Occupancy Tax Ordinance No. 2023-2 and Section 3-38 NMSA 1978. Not less than fifty percent (50%) of the proceeds from the occupancy tax is designated to advertising, publicizing, or promoting tourist-related facilities, attractions, transportation systems, or events in Santa Fe County, including but not limited to the County Fairgrounds, Stanley Cyclone Center, exposition buildings, field houses, auditoriums, welcome centers, tourist information centers, museums, performing art facilities, open space and trails, and convention halls and other convention facilities of Santa Fe County.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$683,085	\$941,670	\$1,467,519	\$1,362,098	-\$105,421
Grants	\$4,667	\$10,398	\$147,318	-	-\$147,318
Subsidies	\$4,313	\$359,161	\$722,153	\$929,886	\$207,733
Total Revenues	\$692,065	\$1,311,229	\$2,336,990	\$2,291,984	-\$45,006

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	-	-	\$83,523	\$84,949	\$87,214	\$71,030
Employee Benefits	-	-	\$26,338	\$26,777	\$27,925	\$23,334
Training, Travel & Per Diem	-	-	\$600	\$175	\$600	\$34
Services	\$686,415	\$413,873	\$1,178,877	\$1,165,126	\$2,211,026	\$984,982
Supplies	\$300	\$16	\$6,300	\$3,733	\$6,300	-
Other Operating Costs	\$5,350	\$2,003	\$4,341	\$1,406	\$3,925	\$1,931
Transfers	-	-	\$11,250	-	-	-
Total Expenditures	\$692,065	\$415,892	\$1,311,229	\$1,282,166	\$2,336,990	\$1,081,311

Category <i>(continued from above)</i> ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$94,622	\$7,408
Employee Benefits	\$29,619	\$1,694
Training, Travel & Per Diem	\$800	\$200
Services	\$2,157,868	-\$53,158
Supplies	\$5,000	-\$1,300
Other Operating Costs	\$4,075	\$150
Transfers	-	-
Total Expenditures	\$2,291,984	-\$45,006

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$1,021,644.00	\$1,662,094.00	\$1,960,549.00
Revenues			
Taxes	\$1,047,007.00	\$1,571,954.00	\$1,326,253.00
Grants	\$9,333.00	\$8,667.00	-
Total Revenues	\$1,056,340.00	\$1,580,621.00	\$1,326,253.00
Expenditures			
Salary & Wages	-	\$84,949.00	\$71,030.00
Employee Benefits	-	\$26,777.00	\$23,334.00
Training, Travel & Per Diem	-	\$175.00	\$34.00
Services	\$413,873.00	\$1,165,126.00	\$984,982.00
Supplies	\$16.00	\$3,733.00	-
Other Operating Costs	\$2,003.00	\$1,406.00	\$1,931.00
Total Expenditures	\$415,892.00	\$1,282,166.00	\$1,081,311.00
Total Revenues Less Expenditures	\$640,448.00	\$298,455.00	\$244,942.00
Ending Fund Balance	\$1,662,092.00	\$1,960,549.00	\$2,205,491.00

SFC CLERK RECORDED 05/28/2025

Fire Impact Fees Fund (216)

To establish and account for fees charged for new development pursuant to Santa Fe Ordinance 1995-04 and Resolution 2013-119. The proceeds are used for fire-type capital improvements and facility expansion that are necessitated by the new development.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$399,700	\$305,750	\$407,256	-	-\$407,256
Subsidies	\$4,245	\$44,805	\$193,224	\$2,248,721	\$2,055,497
Total Revenues	\$403,945	\$350,555	\$600,480	\$2,248,721	\$1,648,241

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Supplies	-	-	\$3,313	-	\$3,313	-	-
Capital Purchases	\$403,945	\$16,886	\$347,242	\$39,036	\$597,167	\$111,402	\$2,248,721
Total Expenditures	\$403,945	\$16,886	\$350,555	\$39,036	\$600,480	\$111,402	\$2,248,721

Category	(continued from above) ↑		FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)	
Supplies				-\$3,313
Capital Purchases				\$1,651,554
Total Expenditures				\$1,648,241

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$1,860,333.00	\$2,219,766.00	\$2,584,743.00
Revenues			
Charges for Services	\$376,319.00	\$404,011.00	\$227,145.00
Total Revenues	\$376,319.00	\$404,011.00	\$227,145.00
Expenditures			
Capital Purchases	\$16,886.00	\$39,036.00	\$111,402.00
Total Expenditures	\$16,886.00	\$39,036.00	\$111,402.00
Total Revenues Less Expenditures	\$359,433.00	\$364,975.00	\$115,743.00
Ending Fund Balance	\$2,219,766.00	\$2,584,741.00	\$2,700,486.00

SFC CLERK RECORDED 05/28/2025

Clerk Recording Fees Fund (216)

To account for the fee for recording documents such as deeds, mortgages, contracts, liens, bills of sale, power of attorney, mining location, and transcripts of judgment pursuant to Section 14-8-2 NMSA 1978.

This fund is designated for the purchase of equipment associated with recording, filing, maintaining or reproducing documents.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$200,000	\$150,000	\$172,812	\$125,000	-\$47,812
Subsidies	\$111,079	\$310,064	\$311,969	\$288,800	-\$23,169
Total Revenues	\$311,079	\$460,064	\$484,781	\$413,800	-\$70,981

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Employee Benefits	\$750	\$420	\$3,000	\$878	\$3,000	\$1,377	\$3,000
Training, Travel & Per Diem	\$12,500	\$9,163	\$23,100	\$10,899	\$23,200	\$21,204	\$38,000
Maintenance	\$37,528	\$35,800	\$40,000	\$29,831	\$40,000	\$25,569	\$35,000
Services	\$130,000	\$122,394	\$117,000	\$43,997	\$220,000	\$137,062	\$220,000
Supplies	\$31,123	\$29,792	\$32,678	\$5,355	\$40,000	\$4,941	\$30,000
Other Operating Costs	\$20,220	\$15,604	\$20,800	\$9,169	\$20,800	\$4,093	\$17,800
Capital Purchases	\$78,958	\$29,038	\$223,486	\$81,852	\$137,781	\$35,584	\$70,000
Total Expenditures	\$311,079	\$242,211	\$460,064	\$181,981	\$484,781	\$229,830	\$413,800

Category (continued from above) ↑

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Employee Benefits	-
Training, Travel & Per Diem	\$14,800
Maintenance	-\$5,000
Services	-
Supplies	-\$10,000
Other Operating Costs	-\$3,000
Capital Purchases	-\$67,781
Total Expenditures	-\$70,981

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$834,625.00	\$741,385.00	\$705,595.00
Revenues			
Charges for Services	\$148,970.00	\$146,193.00	\$125,934.00
Total Revenues	\$148,970.00	\$146,193.00	\$125,934.00
Expenditures			
Employee Benefits	\$420.00	\$878.00	\$1,377.00
Training, Travel & Per Diem	\$9,163.00	\$10,899.00	\$21,204.00
Maintenance	\$35,800.00	\$29,831.00	\$25,569.00
Services	\$122,394.00	\$43,997.00	\$137,062.00
Supplies	\$29,792.00	\$5,355.00	\$4,941.00
Other Operating Costs	\$15,604.00	\$9,169.00	\$4,093.00
Capital Purchases	\$29,038.00	\$81,852.00	\$35,584.00
Total Expenditures	\$242,211.00	\$181,981.00	\$229,830.00
Total Revenues Less Expenditures	-\$93,241.00	-\$35,788.00	-\$103,896.00
Ending Fund Balance	\$741,384.00	\$705,597.00	\$601,699.00

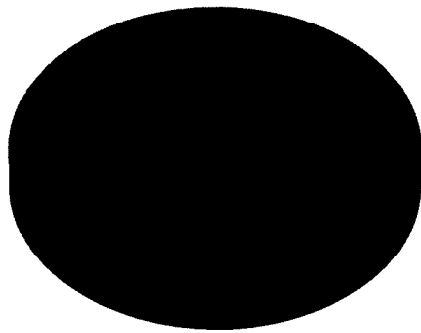
SFC CLERK RECORDED 05/28/2025

Correctional GRT Fund (219)

To account for a 1/8th cent County-wide gross receipts tax approved by the voters in 2004. Proceeds from this fund are transferred to the Corrections Operations fund (247) for the operation of the Adult Detention Facility and to pay debt service on the 1997 Correctional System Revenue Bonds issued for construction of the facility.

FY2026 Budgeted Resources by Use

CORRECTIONAL FACILITY GRT BUDGETED USES



- CORRECTIONS OPERATIONS FUND SUPPORT (247) **\$8,716,671** (97.14%)
- NMTRD ADMINISTRATIVE FEE **\$256,854** (2.86%)

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$6,956,349	\$7,313,630	\$9,110,611	\$8,973,525	-\$137,086
Subsidies	-	-	\$8,419,535	-	-\$8,419,535
Total Revenues	\$6,956,349	\$7,313,630	\$17,530,146	\$8,973,525	-\$8,556,621

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Other Operating Costs	\$196,843	\$234,116	\$313,630	\$247,588	\$247,675	\$196,867
Transfers	\$6,759,506	\$6,684,506	\$7,000,000	\$7,000,000	\$17,282,471	-
Total Expenditures	\$6,956,349	\$6,918,622	\$7,313,630	\$7,247,588	\$17,530,146	\$196,867

Category <i>(continued from above)</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Other Operating Costs	\$256,854	\$9,179
Transfers	\$8,716,671	-\$8,565,800
Total Expenditures	\$8,973,525	-\$8,556,621

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$6,614,942	\$7,819,678	\$9,266,571
Revenues			
Taxes	\$8,123,358	\$8,694,480	\$6,809,618
Total Revenues	\$8,123,358	\$8,694,480	\$6,809,618
Expenditures			
Other Operating Costs	\$234,116	\$247,588	\$196,867
Transfers	\$6,684,506	\$7,000,000	-
Total Expenditures	\$6,918,622	\$7,247,588	\$196,867
Total Revenues Less Expenditures	\$1,204,736	\$1,446,892	\$6,612,751
Ending Fund Balance	\$7,819,678	\$9,266,570	\$15,879,322

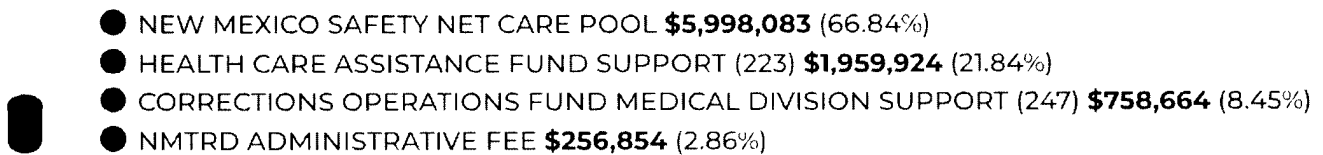
SFC CLERK RECORDED 05/28/2025

Indigent Hospital Fund (220)

To establish and account for a countywide 1/8th cent gross receipts tax received are dedicated to provided support for indigent health services including the Safety Net Care Pool fund created to make payments to qualifying hospitals. Section 27-5-6.2 NMSA 1978 requires counties to transfer an amount equal to a gross receipts tax rate of one-twelfth percent to the Safety Net Care Pool fund annually. The total amount is divided into four quarterly payments and statute directs each county to transfer the amount by the day of March, June, September, and December. Resources also go to support the Health Care Assistance Fund (223) and the Corrections Medical Division beginning in FY2026.

Budgeted Resources by Fiscal Year

2ND 1/8TH GRT BUDGETED USES



Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$8,123,358	\$8,694,480	\$8,802,188	\$6,809,618	\$8,973,525	\$171,337
Subsidies	-	-	\$3,245,768	-	\$3,245,768	-
Total Revenues	\$8,123,358	\$8,694,480	\$12,047,956	\$6,809,618	\$12,219,293	\$171,337

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Other Operating Costs	\$196,843	\$234,116	\$513,630	\$247,588	\$247,675	\$196,867
Healthcare Assistance Programs	\$4,880,256	\$4,762,476	\$5,000,000	\$5,203,973	\$6,000,000	\$4,132,140
Capital Purchases	-	-	-	-	\$3,245,768	-
Transfers	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$2,554,513	-
Total Expenditures	\$6,577,099	\$6,496,592	\$7,013,630	\$6,951,561	\$12,047,956	\$4,329,007

Category (continued from above)	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Other Operating Costs	\$256,854	\$9,179
Healthcare Assistance Programs	\$5,998,083	-\$1,917
Capital Purchases	\$3,245,768	-
Transfers	\$2,718,588	\$164,075
Total Expenditures	\$12,219,293	\$171,337

Budgeted transfers are made at year-end.

SFC CLERK RECORDED 05/28/2025

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$6,577,281	\$8,204,046	\$9,946,966
Revenues			
Taxes	\$8,123,358	\$8,694,480	\$6,809,618
Total Revenues	\$8,123,358	\$8,694,480	\$6,809,618
Expenditures			
Other Operating Costs	\$234,116	\$247,588	\$196,867
Healthcare Assistance Programs	\$4,762,476	\$5,203,973	\$4,132,140
Transfers	\$1,500,000	\$1,500,000	-
Total Expenditures	\$6,496,592	\$6,951,561	\$4,329,007
Total Revenues Less Expenditures	\$1,626,766	\$1,742,919	\$2,480,611
Ending Fund Balance	\$8,204,047	\$9,946,965	\$12,427,577

Fire Tax 1/4% Fund (222)

This fund accounts for a 1/4th cent gross receipts tax known as the County Fire Protection Excise Tax that is levied in the unincorporated area of the County. This tax may be used for operational expenses, ambulance services, or capital outlay costs in the County Fire Districts and regional fire stations.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$2,085,486	\$2,644,595	\$3,012,638	\$3,121,772	\$109,134
Subsidies	\$2,321,182	\$2,699,963	\$3,326,426	\$3,635,996	\$309,570
Total Revenues	\$4,406,668	\$5,344,558	\$6,339,064	\$6,757,768	\$418,704

*Subsidies include Budgeted Cash (a/k/a Fund Balance)

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
Training, Travel & Per Diem	-	-	-	-\$110.00	-
Light And Heavy Duty Vehicle Expenses	\$181,000.00	\$130,586.00	\$167,247.00	\$106,532.00	\$185,000.00
Maintenance	\$57,000.00	\$25,195.00	\$71,000.00	\$36,593.00	\$56,500.00
Services	\$110,300.00	\$30,743.00	\$217,373.00	\$128,133.00	\$142,091.00
Supplies	\$298,867.00	\$256,118.00	\$377,875.00	\$324,295.00	\$363,955.00
Other Operating Costs	\$81,434.00	\$82,572.00	\$75,211.00	\$88,392.00	\$17,000.00
Capital Purchases	\$3,678,067.00	\$1,156,740.00	\$4,435,852.00	\$2,407,213.00	\$5,574,518.00
Total Expenditures	\$4,406,668.00	\$1,681,954.00	\$5,344,558.00	\$3,091,048.00	\$6,339,064.00

SFC CLERK RECORDED 05/28/2025

Category <i>(continued from above)</i> ↑	FY 2025 Actuals	FY 2026 INITIAL PROPOSED OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 PROPOSED OPERATING BUDGET (\$ Change)
Training, Travel & Per Diem	-	-	-
Light And Heavy Duty Vehicle Expenses	\$95,128.00	\$185,000.00	-
Maintenance	\$5,414.00	\$58,000.00	\$1,500.00
Services	\$4,717.00	\$80,000.00	-\$62,091.00
Supplies	\$107,778.00	\$297,000.00	-\$66,955.00
Other Operating Costs	\$68,929.00	\$89,576.00	\$72,576.00
Capital Purchases	\$2,366,703.00	\$6,048,192.00	\$473,674.00
Total Expenditures	\$2,648,669.00	\$6,757,768.00	\$418,704.00

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$5,968,124.00	\$7,094,079.00	\$6,983,923.00
Revenues			
Taxes	\$2,770,054.00	\$2,958,887.00	\$2,305,280.00
Misc. Revenue	\$37,856.00	\$22,005.00	-
Total Revenues	\$2,807,910.00	\$2,980,892.00	\$2,305,280.00
Expenditures			
Training, Travel & Per Diem	-	-\$110.00	-
Light And Heavy Duty Vehicle Expenses	\$130,586.00	\$106,532.00	\$95,128.00
Maintenance	\$25,195.00	\$36,593.00	\$5,414.00
Services	\$30,743.00	\$128,133.00	\$4,717.00
Supplies	\$256,118.00	\$324,295.00	\$107,778.00
Other Operating Costs	\$82,572.00	\$88,392.00	\$68,929.00
Capital Purchases	\$1,156,740.00	\$2,407,213.00	\$2,366,703.00
Total Expenditures	\$1,681,954.00	\$3,091,048.00	\$2,648,669.00
Total Revenues Less Expenditures	\$1,125,956.00	-\$110,156.00	-\$343,389.00
Ending Fund Balance	\$7,094,080.00	\$6,983,923.00	\$6,640,534.00

Health Care Assistance Program Fund (223)

The fund is to account for hospital care, ambulance services or other health care services to indigent people living in the County. Support for this fund comes from the 2nd 1/8th GRT accounted for in the Indigent Hospital Fund (220) and the General Fund (101).

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$1,880,417	\$303,180	\$435,757	\$535,183	\$99,426
Subsidies	\$236,692	\$1,087,138	\$492,075	-	-\$492,075
Operating Transfer In	\$4,017,526	\$4,100,000	\$4,612,361	\$4,918,650	\$306,289
Total Revenues	\$6,134,635	\$5,490,318	\$5,540,193	\$5,453,833	-\$86,360

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$461,670	\$459,199	\$593,665	\$469,951	\$552,978	\$313,193
Employee Benefits	\$176,550	\$173,790	\$159,601	\$178,290	\$221,897	\$127,310
Training, Travel & Per Diem	\$11,360	\$1,877	\$11,861	\$9,272	\$10,605	\$1,205
Light And Heavy Duty Vehicle Expenses	\$2,529	\$858	\$2,529	\$100	\$2,529	\$405
Maintenance	\$1,900	-	\$1,900	\$1,813	\$1,900	-
Services	\$3,930,779	\$2,452,310	\$4,538,105	\$3,662,382	\$4,569,507	\$1,729,208
Supplies	\$3,219	\$617	\$4,700	\$3,018	\$4,700	\$276
Other Operating Costs	\$44,550	\$38,049	\$87,180	\$32,191	\$85,300	\$18,153
Healthcare Assistance Programs	\$51,000	\$38,722	\$86,000	\$46,600	\$86,000	\$67,000
Capital Purchases	\$1,391,078	\$1,631,173	\$4,777	-\$17,850	\$4,777	-

SEC. CLERK RECORDED 05/28/2025

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Debt Service	-	\$115,000	-	-	-	-
Transfers	\$60,000	\$52,704	-	-	-	-
Total Expenditures	\$6,134,635	\$4,964,299	\$5,490,318	\$4,385,767	\$5,540,193	\$2,256,750

Category (continued from above)	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$504,365	-\$48,613
Employee Benefits	\$213,471	-\$8,426
Training, Travel & Per Diem	\$18,605	\$8,000
Light And Heavy Duty Vehicle Expenses	\$2,021	-\$508
Maintenance	-	-\$1,900
Services	\$4,594,195	\$24,688
Supplies	\$7,600	\$2,900
Other Operating Costs	\$48,576	-\$36,724
Healthcare Assistance Programs	\$65,000	-\$21,000
Capital Purchases	-	-\$4,777
Debt Service	-	-
Transfers	-	-
Total Expenditures	\$5,453,833	-\$86,360

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$2,885,070.00	\$3,906,652.00	\$4,087,679.00
Revenues			
Loan Proceeds	\$227,272.00	-	-
Charges for Services	\$125,886.00	\$200,526.00	-
Misc. Revenue	-	\$25,146.00	-
Grants	\$1,715,194.00	\$241,119.00	\$31,914.00
Operating Transfer In	\$3,917,526.00	\$4,100,000.00	-
Total Revenues	\$5,985,878.00	\$4,566,791.00	\$31,914.00
Expenditures			
Salary & Wages	\$459,199.00	\$469,951.00	\$313,193.00

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Employee Benefits	\$173,790.00	\$178,290.00	\$127,310.00
Training, Travel & Per Diem	\$1,877.00	\$9,272.00	\$1,205.00
Light And Heavy Duty Vehicle Expenses	\$858.00	\$100.00	\$405.00
Maintenance	-	\$1,813.00	-
Services	\$2,452,310.00	\$3,662,382.00	\$1,729,208.00
Supplies	\$617.00	\$3,018.00	\$276.00
Other Operating Costs	\$38,049.00	\$32,191.00	\$18,153.00
Healthcare Assistance Programs	\$38,722.00	\$46,600.00	\$67,000.00
Capital Purchases	\$1,631,173.00	-\$17,850.00	-
Debt Service	\$115,000.00	-	-
Transfers	\$52,704.00	-	-
Total Expenditures	\$4,964,299.00	\$4,385,767.00	\$2,256,750.00
Total Revenues Less Expenditures	\$1,021,579.00	\$181,024.00	-\$2,224,836.00
Ending Fund Balance	\$3,906,649.00	\$4,087,676.00	\$1,862,843.00

SFC CLERK RECORDED 05/28/2025

Economic Development Fund (224)

To establish and account for services in support of economic diversification, transition, and development programs within Santa Fe County. This fund is utilized by the Economic Development Department.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Subsidies	\$1,037,236	\$1,157,631	\$1,478,547	\$465,000	-\$1,013,547
Operating Transfer In	\$200,000	\$175,000	\$175,000	\$200,000	\$25,000
Total Revenues	\$1,237,236	\$1,332,631	\$1,653,547	\$665,000	-\$988,547

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Salary & Wages	\$145,809	\$86,277	\$174,488	\$94,505	\$184,912	\$24,425	-
Employee Benefits	\$58,406	\$32,446	\$77,995	\$30,703	\$71,797	\$8,062	-
Training, Travel & Per Diem	\$26,887	\$8,011	\$21,967	\$5,275	\$49,000	\$4,093	\$4,000
Services	\$536,391	\$403,958	\$489,469	\$256,528	\$979,388	\$574,100	\$420,000
Supplies	\$24,828	\$20,780	\$63,000	\$20,789	\$110,000	\$21,827	\$63,000
Other Operating Costs	\$58,875	\$44,006	\$124,575	\$101,881	\$253,450	\$71,890	\$178,000
Capital Purchases	\$386,040	\$5,903	\$381,137	\$20,475	\$5,000	\$36,689	-
Total Expenditures	\$1,237,236	\$601,381	\$1,332,631	\$530,156	\$1,653,547	\$741,086	\$665,000

Category (continued from above) ↑

FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)

Salary & Wages	-\$184,912
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Category (continued from above) ↑

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Employee Benefits	-\$71,797
Training, Travel & Per Diem	-\$45,000
Services	-\$559,388
Supplies	-\$47,000
Other Operating Costs	-\$75,450
Capital Purchases	-\$5,000
Total Expenditures	-\$988,547

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$5,902,914.00	\$5,651,533.00	\$5,471,375.00
Revenues			
Subsidies	\$150,000.00	\$175,000.00	-
Operating Transfer In	\$200,000.00	\$175,000.00	-
Total Revenues	\$350,000.00	\$350,000.00	-
Expenditures			
Salary & Wages	\$86,277.00	\$94,505.00	\$24,425.00
Employee Benefits	\$32,446.00	\$30,703.00	\$8,062.00
Training, Travel & Per Diem	\$8,011.00	\$5,275.00	\$4,093.00
Services	\$403,958.00	\$256,528.00	\$574,100.00
Supplies	\$20,780.00	\$20,789.00	\$21,827.00
Other Operating Costs	\$44,006.00	\$101,881.00	\$71,890.00
Capital Purchases	\$5,903.00	\$20,475.00	\$36,689.00
Total Expenditures	\$601,381.00	\$530,156.00	\$741,086.00
Total Revenues Less Expenditures	-\$251,381.00	-\$180,156.00	-\$741,086.00
Ending Fund Balance	\$5,651,533.00	\$5,471,377.00	\$4,730,289.00

SFC CLERK RECORDED 05/28/2025

Housing Choice Section 8 Voucher Fund (227)

To account for rent subsidies received from U.S. Department of Housing and Urban Development (HUD) for vouchers to low-income persons renting housing in the private sector. This fund was created in accordance with the HUD regulations. The following grants are accounted for in this fund:

- Section 8 Housing Choice Vouchers
- Mainstream Vouchers
- Family Self-Sufficiency Program
- Resident Opportunity and Supportive Services - Services Coordinators
- Foster Youth Independence

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$3,664,836	\$3,896,033	\$3,906,519	\$3,841,187	-\$65,332
Subsidies	\$74,986	\$71,026	\$59,744	\$44,340	-\$15,404
Operating Transfer In	\$63,938	\$82,896	\$80,316	-	-\$80,316
Total Revenues	\$3,803,760	\$4,049,955	\$4,046,579	\$3,885,527	-\$161,052

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$311,053	\$268,022	\$439,868	\$333,935	\$343,609	\$246,400
Employee Benefits	\$147,490	\$128,929	\$213,672	\$156,787	\$164,424	\$117,097
Training, Travel & Per Diem	\$22,861	-	\$13,425	\$4,531	\$10,300	\$1,271
Light And Heavy Duty Vehicle Expenses	\$1,500	\$1,111	\$1,000	\$600	\$1,000	\$776
Maintenance	-	-	\$3,000	-	\$2,000	-
Services	\$3,219,232	\$2,449,403	\$3,328,985	\$2,792,405	\$3,408,770	\$2,968,296
Supplies	\$62,001	\$3,395	\$27,480	\$6,220	\$93,164	\$2,030

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Other Operating Costs	\$37,910	\$5,837	\$20,812	\$5,819	\$21,600	\$4,230
Capital Purchases	\$1,713	-	\$1,713	-	\$1,712	-
Total Expenditures	\$3,803,760	\$2,856,697	\$4,049,955	\$3,300,297	\$4,046,579	\$3,340,100

Category (continued from above)	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$367,902	\$24,293
Employee Benefits	\$176,993	\$12,569
Training, Travel & Per Diem	\$8,500	-\$1,800
Light And Heavy Duty Vehicle Expenses	\$2,860	\$1,860
Maintenance	-	-\$2,000
Services	\$3,293,132	-\$115,638
Supplies	\$15,815	-\$77,349
Other Operating Costs	\$16,825	-\$4,775
Capital Purchases	\$3,500	\$1,788
Total Expenditures	\$3,885,527	-\$161,052

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$424,632.00	\$454,892.00	\$529,234.00
Revenues			
Charges for Services	\$14,532.00	\$3,932.00	\$1,532.00
Grants	\$2,808,484.00	\$3,287,810.00	\$2,374,012.00
Operating Transfer In	\$63,938.00	\$82,896.00	-
Total Revenues	\$2,886,954.00	\$3,374,638.00	\$2,375,544.00
Expenditures			
Salary & Wages	\$268,022.00	\$333,935.00	\$246,400.00
Employee Benefits	\$128,929.00	\$156,787.00	\$117,097.00
Training, Travel & Per Diem	-	\$4,531.00	\$1,271.00
Light And Heavy Duty Vehicle Expenses	\$1,111.00	\$600.00	\$776.00
Services	\$2,449,403.00	\$2,792,405.00	\$2,968,296.00
Supplies	\$3,395.00	\$6,220.00	\$2,030.00

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Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Other Operating Costs	\$5,837.00	\$5,819.00	\$4,230.00
Total Expenditures	\$2,856,697.00	\$3,300,297.00	\$3,340,100.00
Total Revenues Less Expenditures	\$30,257.00	\$74,341.00	-\$964,556.00
Ending Fund Balance	\$454,889.00	\$529,233.00	-\$435,322.00

Developer Fees Fund (231)

This fund accounts for funds contributed by the Las Campanas Limited Partnership and others for affordable housing programs and other projects. The fund was created by the Board of County Commissioners. In prior years, this fund received approximately \$2.0 million in payments from the private Las Campanas housing development project and the Affordable Housing program, which assists low-income persons in the purchase of homes. Current revenue is from interest on the cash balance of this fund and developer funds to assist the affordable housing program. Mortgages funded by developers as part of an affordable housing program are recorded to this fund.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$380,000	\$150,000	\$314,730	\$202,000	-\$112,730
Misc. Revenue	-	\$5,000	\$5,000	\$2,000	-\$3,000
Subsidies	\$105,766	\$499,086	\$4,746,838	\$10,833,242	\$6,086,404
Operating Transfer In	-	\$5,000,000	\$7,135,000	-	-\$7,135,000
Total Revenues	\$485,766	\$5,654,086	\$12,201,568	\$11,037,242	-\$1,164,326

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Services	\$279,470	\$9,739	\$5,175,643	\$79,790	\$6,523,125	\$1,242,259
Other Operating Costs	\$652	\$637	\$800	-	\$800	-
Subsidies And Pass Through	\$204,400	\$95,000	\$476,400	\$165,000	\$5,676,400	\$60,000
Capital Purchases	\$1,244	-	\$1,243	-	\$1,243	-
Total Expenditures	\$485,766	\$105,376	\$5,654,086	\$244,790	\$12,201,568	\$1,302,259

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

FY 2025 Final Budget vs. FY 2026
OPERATING BUDGET (\$ Change)

Services	\$5,371,542	-\$1,151,583
Other Operating Costs	\$300	-\$500

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

FY 2025 Final Budget vs. FY 2026
OPERATING BUDGET (\$ Change)

Subsidies And Pass Through	\$5,665,400	-\$11,000
Capital Purchases	-	-\$1,243
Total Expenditures	\$11,037,242	-\$1,164,326

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$2,081,030.00	\$2,244,544.00	\$7,356,542.00
Revenues			
Charges for Services	\$168,278.00	\$351,014.00	\$735,439.00
Misc. Revenue	\$100,612.00	\$5,774.00	\$1,455.00
Operating Transfer In	-	\$5,000,000.00	-
Total Revenues	\$268,890.00	\$5,356,788.00	\$736,894.00
Expenditures			
Services	\$9,739.00	\$79,790.00	\$1,242,259.00
Other Operating Costs	\$637.00	-	-
Subsidies And Pass Through	\$95,000.00	\$165,000.00	\$60,000.00
Total Expenditures	\$105,376.00	\$244,790.00	\$1,302,259.00
Total Revenues Less Expenditures	\$163,514.00	\$5,111,998.00	-\$565,365.00
Ending Fund Balance	\$2,244,544.00	\$7,356,542.00	\$6,791,177.00

EMS Health Care Fund (232)

To establish and account for health service programs. Support for this fund comes from a transfer from the 3rd 1/8th cent local option gross receipts tax colled by the General Fund (101). This fund is also a component of the Community Services Budget.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Subsidies	\$336,642	\$696,541	\$362,345	\$50,000	-\$312,345
Operating Transfer In	\$1,000,000	\$1,000,000	\$2,122,562	\$2,420,655	\$298,093
Total Revenues	\$1,336,642	\$1,696,541	\$2,484,907	\$2,470,655	-\$14,252

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$342,017	\$255,653	\$457,094	\$415,169	\$571,689	\$393,621
Employee Benefits	\$132,122	\$104,108	\$195,385	\$177,628	\$263,639	\$164,285
Training, Travel & Per Diem	\$1,100	\$55	\$1,100	\$300	\$1,400	\$720
Light And Heavy Duty Vehicle Expenses	\$2,600	\$1,560	\$2,500	\$983	\$2,345	\$459
Maintenance	\$1,000	-	\$1,000	-	\$1,000	-
Services	\$800,564	\$721,469	\$1,015,224	\$696,648	\$1,610,000	\$586,703
Supplies	\$4,000	\$2,079	\$5,500	\$2,407	\$12,000	\$2,094
Other Operating Costs	\$12,500	\$3,317	\$18,000	\$8,715	\$22,096	\$6,957
Capital Purchases	\$739	-	\$738	-	\$738	-
Debt Service	-	-	-	\$115,000	-	-
Transfers	\$40,000	\$40,000	-	-	-	-
Total Expenditures	\$1,336,642	\$1,128,241	\$1,696,541	\$1,416,850	\$2,484,907	\$1,154,839

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Category <i>(continued from above)</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$584,584	\$12,895
Employee Benefits	\$234,619	-\$29,020
Training, Travel & Per Diem	\$1,400	-
Light And Heavy Duty Vehicle Expenses	\$1,752	-\$593
Maintenance	\$1,000	-
Services	\$1,614,300	\$4,300
Supplies	\$19,000	\$7,000
Other Operating Costs	\$14,000	-\$8,096
Capital Purchases	-	-\$738
Debt Service	-	-
Transfers	-	-
Total Expenditures	\$2,470,655	-\$14,252

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$1,739,071.00	\$1,616,943.00	\$1,200,095.00
Revenues			
Misc. Revenue	\$6,113.00	-	-
Operating Transfer In	\$1,000,000.00	\$1,000,000.00	-
Total Revenues	\$1,006,113.00	\$1,000,000.00	-
Expenditures			
Salary & Wages	\$255,653.00	\$415,169.00	\$393,621.00
Employee Benefits	\$104,108.00	\$177,628.00	\$164,285.00
Training, Travel & Per Diem	\$55.00	\$300.00	\$720.00
Light And Heavy Duty Vehicle Expenses	\$1,560.00	\$983.00	\$459.00
Services	\$721,469.00	\$696,648.00	\$586,703.00
Supplies	\$2,079.00	\$2,407.00	\$2,094.00
Other Operating Costs	\$3,317.00	\$8,715.00	\$6,957.00
Debt Service	-	\$115,000.00	-
Transfers	\$40,000.00	-	-
Total Expenditures	\$1,128,241.00	\$1,416,850.00	\$1,154,839.00
Total Revenues Less Expenditures	-\$122,128.00	-\$416,850.00	-\$1,154,839.00
Ending Fund Balance	\$1,616,943.00	\$1,200,093.00	\$45,256.00

Alcohol Programs Fund (241)

To account for state grants for DWI and alcohol education grants and programs and grants associated with the County Teen Court program. This fund is also a component of the Community Services Budget.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Fines and Forfeitures	\$75,000	\$82,000	\$61,000	\$113,759	\$52,759
Grants	\$1,857,828	\$1,804,072	\$1,769,198	\$1,535,984	-\$233,214
Subsidies	\$144,332	\$178,489	\$303,757	\$100,000	-\$203,757
Operating Transfer In	\$100,000	\$180,000	\$180,000	\$301,831	\$121,831
Total Revenues	\$2,177,160	\$2,244,561	\$2,313,955	\$2,051,574	-\$262,381

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$725,981	\$501,558	\$645,460	\$629,485	\$803,671	\$536,799
Employee Benefits	\$337,477	\$246,060	\$469,936	\$300,823	\$412,197	\$250,437
Training, Travel & Per Diem	\$37,260	\$22,493	\$31,011	\$32,684	\$47,403	\$22,735
Light And Heavy Duty Vehicle Expenses	\$2,680	\$325	\$3,800	\$431	\$2,020	\$493
Maintenance	\$4,000	\$2,693	\$3,000	\$1,900	\$4,500	\$2,186
Services	\$879,927	\$662,744	\$995,718	\$787,968	\$930,956	\$411,049
Supplies	\$49,833	\$44,309	\$38,571	\$30,089	\$21,893	\$11,865
Other Operating Costs	\$13,570	\$8,441	\$33,774	\$25,105	\$37,590	\$15,348
Insurance And Deductibles	\$7,548	\$3,437	-	\$3,287	\$4,500	-
Capital Purchases	\$118,884	\$112,641	\$23,291	\$22,155	\$49,225	\$47,584
Total Expenditures	\$2,177,160	\$1,604,701	\$2,244,561	\$1,833,927	\$2,313,955	\$1,298,496

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Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$783,807	-\$19,864
Employee Benefits	\$311,245	-\$100,952
Training, Travel & Per Diem	\$28,280	-\$19,123
Light And Heavy Duty Vehicle Expenses	\$3,715	\$1,695
Maintenance	\$5,000	\$500
Services	\$860,550	-\$70,406
Supplies	\$28,278	\$6,385
Other Operating Costs	\$30,699	-\$6,891
Insurance And Deductibles	-	-\$4,500
Capital Purchases	-	-\$49,225
Total Expenditures	\$2,051,574	-\$262,381

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$676,482.00	\$402,869.00	\$477,668.00
Revenues			
Fines and Forfeitures	\$49,781.00	\$76,311.00	\$71,730.00
Grants	\$1,091,302.00	\$1,552,415.00	\$1,460,136.00
Subsidies	\$90,000.00	\$100,000.00	\$40,000.00
Operating Transfer In	\$100,000.00	\$180,000.00	-
Total Revenues	\$1,331,083.00	\$1,908,726.00	\$1,571,866.00
Expenditures			
Salary & Wages	\$501,558.00	\$629,485.00	\$536,799.00
Employee Benefits	\$246,060.00	\$300,823.00	\$250,437.00
Training, Travel & Per Diem	\$22,493.00	\$32,684.00	\$22,735.00
Light And Heavy Duty Vehicle Expenses	\$325.00	\$431.00	\$493.00
Maintenance	\$2,693.00	\$1,900.00	\$2,186.00
Services	\$662,744.00	\$787,968.00	\$411,049.00
Supplies	\$44,309.00	\$30,089.00	\$11,865.00
Other Operating Costs	\$8,441.00	\$25,105.00	\$15,348.00
Insurance And Deductibles	\$3,437.00	\$3,287.00	-
Capital Purchases	\$112,641.00	\$22,155.00	\$47,584.00
Total Expenditures	\$1,604,701.00	\$1,833,927.00	\$1,298,496.00
Total Revenues Less Expenditures	-\$273,618.00	\$74,799.00	\$273,370.00
Ending Fund Balance	\$402,864.00	\$477,668.00	\$751,038.00

Detox Programs Fund (242)

To account for federal and state grants for the construction and operation of Detox programs in the County. This fund is also a component of the Community Services Budget.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$300,000	\$300,000	\$300,000	\$300,000	-
Total Revenues	\$300,000	\$300,000	\$300,000	\$300,000	-

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Services	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$210,954	\$300,000
Total Expenditures	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$210,954	\$300,000

Category (continued from above)

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Services	-
Total Expenditures	-

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Comprehensive Fund Summary

Comprehensive Fund Summary

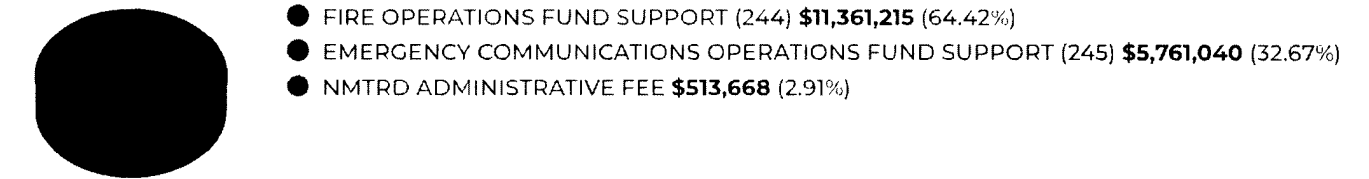
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$512,164.00	\$512,164.00	\$512,164.00
Revenues			
Grants	\$300,000.00	\$300,000.00	-
Total Revenues	\$300,000.00	\$300,000.00	-
Expenditures			
Services	\$300,000.00	\$300,000.00	\$210,954.00
Total Expenditures	\$300,000.00	\$300,000.00	\$210,954.00
Total Revenues Less Expenditures	-	-	-\$210,954.00
Ending Fund Balance	\$512,164.00	\$512,164.00	\$301,210.00

Fire Operations Fund (244)

To account for the funding and expenses of the County's career fire and emergency medical services, and the volunteer stipend program. It is funded primarily through gross receipts taxes, charges for ambulance services, and revenue from various grants.

FY2026 Budgeted Resources by Use

COUNTY AREA EMERGENCY SERVICES BUDGETED USES



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Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$12,909,596	\$14,113,609	\$17,018,608	\$17,650,923	\$632,315
Licenses, Permits, & Fees	\$46,100	\$58,925	\$44,097	\$47,900	\$3,803
Charges for Services	\$1,341,236	\$1,341,236	\$2,100,000	\$4,436,452	\$2,336,452
Misc. Revenue	\$240,000	\$240,000	-	-	-
Grants	\$1,945,041	\$3,989,799	\$2,530,714	\$357,500	-\$2,173,214
Subsidies	\$1,837,123	\$10,595,821	\$7,684,923	\$1,185,996	-\$6,498,927

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Operating Transfer In	\$5,708,764	\$1,200,000	\$6,370,208	\$5,850,178	-\$520,030
Total Revenues	\$24,027,860	\$31,539,390	\$35,748,550	\$29,528,949	-\$6,219,601

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

Expenditures by Expense Type

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$9,433,548	\$7,523,682	\$11,380,804	\$10,352,167	\$11,805,153	\$9,065,762
Employee Benefits	\$5,047,427	\$4,739,938	\$6,285,199	\$5,435,057	\$6,363,752	\$4,752,926
Training, Travel & Per Diem	\$57,050	\$38,788	\$59,300	\$26,256	\$88,500	\$16,988
Light And Heavy Duty Vehicle Expenses	\$289,000	\$141,640	\$282,990	\$141,291	\$317,000	\$152,270
Maintenance	\$79,500	\$37,747	\$127,440	\$95,894	\$701,725	\$296,160
Services	\$433,212	\$395,225	\$512,727	\$299,417	\$1,002,824	\$184,736
Supplies	\$295,987	\$158,879	\$384,218	\$262,068	\$324,695	\$159,576
Other Operating Costs	\$640,034	\$678,769	\$706,135	\$1,274,948	\$830,602	\$555,307
Insurance And Deductibles	\$489,162	\$277,626	-	\$217,020	\$315,000	-
Capital Purchases	\$2,332,923	\$183,511	\$7,225,275	\$2,286,825	\$9,606,696	\$1,738,501
Debt Service	-	-	-	\$2,750	-	-
Transfers	\$4,930,017	\$4,930,017	\$4,575,302	\$4,575,302	\$4,392,603	-
Total Expenditures	\$24,027,860	\$19,105,822	\$31,539,390	\$24,968,995	\$35,748,550	\$16,922,226

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$13,788,101	\$1,982,948
Employee Benefits	\$6,907,220	\$543,468
Training, Travel & Per Diem	\$46,750	-\$41,750
Light And Heavy Duty Vehicle Expenses	\$241,814	-\$75,186
Maintenance	\$230,500	-\$471,225
Services	\$1,464,116	\$461,292

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

FY 2025 Final Budget vs. FY 2026
OPERATING BUDGET (\$ Change)

Supplies	\$292,100	-\$32,595
Other Operating Costs	\$787,308	-\$43,294
Insurance And Deductibles	\$10,000	-\$305,000
Capital Purchases	-	-\$9,606,696
Debt Service	-	-
Transfers	\$5,761,040	\$1,368,437
Total Expenditures	\$29,528,949	-\$6,219,601

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
Beginning Fund Balance	\$17,225,744	\$22,931,392	\$18,893,328
Revenues			
Taxes	\$15,626,576	\$16,521,596	\$17,018,608
Licenses, Permits, & Fees	\$37,520	\$54,525	\$44,097
Charges for Services	\$1,887,237	\$1,962,308	\$2,100,000
Misc. Revenue	\$95,519	\$470,608	-
Grants	\$1,564,894	\$669,470	\$2,530,714
Subsidies	\$658,077	\$52,427	\$7,684,923
Operating Transfer In	\$4,941,643	\$1,200,000	\$6,370,208
Total Revenues	\$24,811,466	\$20,930,934	\$35,748,550
Expenditures			
Salary & Wages	\$7,523,682	\$10,352,167	\$11,805,153
Employee Benefits	\$4,739,938	\$5,435,057	\$6,363,752
Training, Travel & Per Diem	\$38,788	\$26,256	\$88,500
Light And Heavy Duty Vehicle Expenses	\$141,640	\$141,291	\$317,000
Maintenance	\$37,747	\$95,894	\$701,725
Services	\$395,225	\$299,417	\$1,002,824
Supplies	\$158,879	\$262,068	\$324,695
Other Operating Costs	\$678,769	\$1,274,948	\$830,602
Insurance And Deductibles	\$277,626	\$217,020	\$315,000
Capital Purchases	\$183,511	\$2,286,825	\$9,606,696
Debt Service	-	\$2,750	-
Transfers	\$4,930,017	\$4,575,302	\$4,392,603
Total Expenditures	\$19,105,822	\$24,968,995	\$35,748,550
Total Revenues Less Expenditures	\$5,705,644	-\$4,038,061	-

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Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
Ending Fund Balance	\$22,931,388	\$18,893,331	\$18,893,328

Emergency Communication Operations Fund (245)

To account for the operation and management of the Regional Emergency Communication Center, which is the dispatch center for all emergency calls taken for the City of Santa Fe, Santa Fe County, Town of Edgewood, Village of Pecos, and San Miguel County.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$1,000	\$1,000	\$888	-	-\$888
Grants	\$26,000	\$66,000	\$16,000	\$48,000	\$32,000
Subsidies	\$1,747,482	\$2,934,673	\$2,037,197	\$2,370,010	\$332,813
Operating Transfer In	\$4,930,017	\$4,375,302	\$4,392,603	\$5,761,040	\$1,368,437
Total Revenues	\$6,704,499	\$7,376,975	\$6,446,688	\$8,179,050	\$1,732,362

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$3,068,236	\$1,045,180	\$2,535,733	\$2,614,115	\$3,094,821	\$2,224,476
Employee Benefits	\$1,032,450	\$628,220	\$1,003,213	\$913,934	\$1,364,506	\$839,456
Training, Travel & Per Diem	\$53,700	\$33,173	\$55,500	\$24,368	\$68,600	\$24,108
Light And Heavy Duty Vehicle Expenses	\$1,200	\$401	\$2,400	\$397	\$2,454	\$182
Maintenance	\$71,335	\$29,912	\$118,385	\$88,560	\$246,435	\$23,959
Services	\$505,561	\$430,592	\$673,232	\$945,425	\$726,723	\$470,009
Supplies	\$18,450	\$14,169	\$29,400	\$26,088	\$32,584	\$16,783
Other Operating Costs	\$37,275	\$58,113	\$43,500	\$26,398	\$74,500	\$13,952

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Insurance And Deductibles	\$123,639	\$21,369	\$100	\$13,562	\$26,000	-
Capital Purchases	\$1,792,653	\$181,635	\$2,915,512	\$1,683,168	\$810,065	\$505,116
Debt Service	-	-	-	\$244,259	-	-
Total Expenditures	\$6,704,499	\$2,442,764	\$7,376,975	\$6,580,274	\$6,446,688	\$4,118,041

Category (continued from above) ↑ FY 2026 OPERATING BUDGET FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)

Salary & Wages	\$3,867,354	\$772,533
Employee Benefits	\$1,417,184	\$52,678
Training, Travel & Per Diem	\$73,100	\$4,500
Light And Heavy Duty Vehicle Expenses	\$461	-\$1,993
Maintenance	\$246,425	-\$10
Services	\$815,421	\$88,698
Supplies	\$34,384	\$1,800
Other Operating Costs	\$29,504	-\$44,996
Insurance And Deductibles	-	-\$26,000
Capital Purchases	\$1,695,217	\$885,152
Debt Service	-	-
Total Expenditures	\$8,179,050	\$1,732,362

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$4,048,626.00	\$6,774,090.00	\$6,120,356.00
Revenues			
Loan Proceeds	-	\$488,518.00	-
Charges for Services	\$836.00	\$140.00	\$30.00
Misc. Revenue	\$569.00	\$2,700.00	-
Grants	-	\$196,242.00	-
Subsidies	\$236,802.00	\$863,636.00	\$71,120.00
Operating Transfer In	\$4,930,017.00	\$4,375,302.00	-
Total Revenues	\$5,168,224.00	\$5,926,538.00	\$71,150.00

Expenditures

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Salary & Wages	\$1,045,180.00	\$2,614,115.00	\$2,224,476.00
Employee Benefits	\$628,220.00	\$913,934.00	\$839,456.00
Training, Travel & Per Diem	\$33,173.00	\$24,368.00	\$24,108.00
Light And Heavy Duty Vehicle Expenses	\$401.00	\$397.00	\$182.00
Maintenance	\$29,912.00	\$88,560.00	\$23,959.00
Services	\$430,592.00	\$945,425.00	\$470,009.00
Supplies	\$14,169.00	\$26,088.00	\$16,783.00
Other Operating Costs	\$58,113.00	\$26,398.00	\$13,952.00
Insurance And Deductibles	\$21,369.00	\$13,562.00	-
Capital Purchases	\$181,635.00	\$1,683,168.00	\$505,116.00
Debt Service	-	\$244,259.00	-
Total Expenditures	\$2,442,764.00	\$6,580,274.00	\$4,118,041.00
Total Revenues Less Expenditures	\$2,725,460.00	-\$653,736.00	-\$4,046,891.00
Ending Fund Balance	\$6,774,086.00	\$6,120,354.00	\$2,073,465.00

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Law Enforcement Operations Fund (246)

To account for the operations of the County Sheriff, including grants pertaining thereto Non-grant funding comes through a transfer of property and gross receipts taxes from the General Fund. This fund was established in fiscal year 2010 to isolate the operations of the Sheriff's Office in its own fund.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Misc. Revenue	\$39,000	\$39,000	\$39,000	-	-\$39,000
Grants	\$476,055	\$1,109,619	\$698,785	\$282,330	-\$416,455
Subsidies	\$3,850,256	\$9,862,804	\$5,844,701	-	-\$5,844,701
Operating Transfer In	\$16,258,764	\$16,200,000	\$24,956,014	\$21,745,985	-\$3,210,029
Total Revenues	\$20,624,075	\$27,211,423	\$31,538,500	\$22,028,315	-\$9,510,185

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Note: see revised schedule on next page.

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$8,643,404	\$6,346,893	\$9,815,922	\$8,537,724	\$10,174,385	\$8,069,999
Employee Benefits	\$4,005,399	\$3,274,090	\$4,715,629	\$3,574,244	\$4,593,374	\$3,621,738
Training, Travel & Per Diem	\$116,509	\$63,425	\$112,060	\$68,052	\$162,840	\$49,393
Light And Heavy Duty Vehicle Expenses	\$679,300	\$629,028	\$706,000	\$615,674	\$851,075	\$494,521
Maintenance	\$50,000	\$40,563	\$189,012	\$79,037	\$167,512	\$132,169
Services	\$342,779	\$283,466	\$441,136	\$377,894	\$452,810	\$230,783
Supplies	\$128,198	\$99,956	\$140,317	\$64,902	\$142,317	\$56,631
Other Operating Costs	\$224,700	\$159,953	\$226,350	\$141,691	\$231,700	\$150,340
Public Safety Expenses	\$284,972	\$233,191	\$285,000	\$219,752	\$290,000	\$179,376

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Insurance And Deductibles	\$930,493	\$1,043,390	\$945,500	\$355,990	\$855,500	\$467,859
Capital Purchases	\$5,218,321	\$2,050,218	\$9,634,497	\$1,454,696	\$13,616,987	\$5,750,142
Debt Service	-	-	-	\$36,747	-	-
Total Expenditures	\$20,624,075	\$14,224,173	\$27,211,423	\$15,526,403	\$31,538,500	\$19,202,951

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Salary & Wages	\$11,251,533	\$1,077,148
Employee Benefits	\$5,667,765	\$1,074,391
Training, Travel & Per Diem	\$109,580	-\$53,260
Light And Heavy Duty Vehicle Expenses	\$781,278	-\$69,797
Maintenance	\$66,000	-\$101,512
Services	\$319,018	-\$133,792
Supplies	\$111,836	-\$30,481
Other Operating Costs	\$222,271	-\$9,429
Public Safety Expenses	\$238,000	-\$52,000
Insurance And Deductibles	\$642,630	-\$212,870
Capital Purchases	\$2,618,404	-\$10,998,583
Debt Service	-	-
Total Expenditures	\$22,028,315	-\$9,510,185

SEC. CLERK RECORDED 05/28/2025

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$10,873,471.00	\$10,707,672.00	\$12,525,473.00
Revenues			
Misc. Revenue	\$21,915.00	\$104,734.00	\$170.00
Grants	\$397,779.00	\$978,519.00	\$458,880.00
Subsidies	-	\$60,950.00	-
Operating Transfer In	\$13,638,677.00	\$16,200,000.00	-
Total Revenues	\$14,058,371.00	\$17,344,203.00	\$459,050.00
Expenditures			
Salary & Wages	\$6,346,893.00	\$8,537,724.00	\$8,069,999.00
Employee Benefits	\$3,274,090.00	\$3,574,244.00	\$3,621,738.00

LAW ENFORCEMENT OPERATIONS FUND (246)
Expenditures by Expense Type
FY2026 PROPOSED BUDGET

Row Labels	Sum of FY23		Sum of FY24		Sum of FY25		Sum of FY26	
	Final Budget	Actuals Amounts	Final Budget	Actuals Amounts	Final Budget	Actuals Amounts	Final Budget	Actuals Amounts
LAW ENFORCEMENT OPS FUND								
Salary & Wages	8,643,404	6,346,893	9,515,922	8,476,774	10,174,385	8,069,999	11,778,979	
Employee Benefits	4,005,399	3,274,090	4,715,629	3,571,732	4,593,374	3,621,738	5,667,765	
Training, Travel & Per Diem	116,509	63,425	112,060	68,052	162,840	49,393	109,580	
Light And Heavy Duty Vehicle Expenses	679,300	629,028	706,000	615,674	851,075	494,521	781,278	
Maintenance	50,000	40,563	189,012	79,037	167,512	132,169	66,000	
Public Safety Expenses	284,972	233,191	285,000	219,752	290,000	179,376	238,000	
Services	342,779	283,466	441,136	377,130	450,657	230,783	319,018	
Supplies	128,198	99,956	140,317	64,902	142,317	56,631	111,836	
Other Operating Costs	224,700	159,953	226,350	141,691	231,700	150,340	222,271	
Insurance And Deductibles	930,493	1,043,390	945,500	355,990	855,500	467,859	642,630	
Capital Purchases	5,218,321	2,050,218	9,634,497	1,454,696	13,616,987	5,750,142	2,618,404	
LAW ENFORCEMENT OPS FUND Total	20,624,075	14,224,173	26,911,423	15,425,430	31,536,347	19,202,951	22,555,761	
Grand Total	20,624,075	14,224,173	26,911,423	15,425,430	31,536,347	19,202,951	22,555,761	

Note:

(1) FY2026 proposed budget for transfers is inclusive of a transfer for \$665,644 (\$112,095 was already included in the original proposed budget) to the Law Enforcement Operations Fund (246) to support the 6 sheriffs deputies from the General Fund (101).

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Training, Travel & Per Diem	\$63,425.00	\$68,052.00	\$49,393.00
Light And Heavy Duty Vehicle Expenses	\$629,028.00	\$615,674.00	\$494,521.00
Maintenance	\$40,563.00	\$79,037.00	\$132,169.00
Services	\$283,466.00	\$377,894.00	\$230,783.00
Supplies	\$99,956.00	\$64,902.00	\$56,631.00
Other Operating Costs	\$159,953.00	\$141,691.00	\$150,340.00
Public Safety Expenses	\$233,191.00	\$219,752.00	\$179,376.00
Insurance And Deductibles	\$1,043,390.00	\$355,990.00	\$467,859.00
Capital Purchases	\$2,050,218.00	\$1,454,696.00	\$5,750,142.00
Debt Service	-	\$36,747.00	-
Total Expenditures	\$14,224,173.00	\$15,526,403.00	\$19,202,951.00
Total Revenues Less Expenditures	-\$165,802.00	\$1,817,800.00	-\$18,743,901.00
Ending Fund Balance	\$10,707,669.00	\$12,525,472.00	-\$6,218,428.00

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Corrections Operations Funds (247)

This fund accounts for the funding and expense of the County Adult Detention Facility, through charges for care of prisoners from outside jurisdictions, property taxes and gross receipts taxes. This fund also accounts for expenditures associated with the care of Santa Fe County adult inmates.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$2,612,548	\$915,482	\$1,927,555	\$1,816,200	-\$111,355
Misc. Revenue	\$80,000	\$125,000	\$125,000	\$109,000	-\$16,000
Grants	\$40,676	\$40,678	\$775,000	\$277,500	-\$497,500
Subsidies	\$2,973,468	\$9,807,297	\$1,973,391	\$1,733,893	-\$239,498
Operating Transfer In	\$23,118,270	\$18,300,000	\$26,398,628	\$24,546,275	-\$1,852,353
Total Revenues	\$28,824,962	\$29,188,457	\$31,199,574	\$28,482,868	-\$2,716,706

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$11,272,374	\$7,316,717	\$12,082,872	\$11,553,518	\$12,652,694	\$9,362,509
Employee Benefits	\$5,018,488	\$3,435,562	\$5,066,653	\$4,595,774	\$5,558,636	\$3,985,739
Training, Travel & Per Diem	\$37,854	\$20,831	\$56,160	\$42,655	\$93,825	\$39,901
Light And Heavy Duty Vehicle Expenses	\$62,805	\$42,185	\$65,000	\$48,551	\$67,838	\$42,350
Maintenance	\$225,231	\$164,379	\$230,000	\$169,868	\$231,682	\$113,481
Services	\$2,053,794	\$1,832,035	\$1,825,161	\$1,602,065	\$1,240,959	\$832,421
Supplies	\$562,815	\$282,988	\$552,833	\$410,326	\$587,798	\$406,476
Other Operating Costs	\$1,730,463	\$1,553,359	\$996,008	\$745,912	\$3,112,335	\$618,375

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Public Safety Expenses	\$2,086,660	\$1,385,456	\$2,049,775	\$1,504,647	\$2,328,375	\$1,447,027
Insurance And Deductibles	\$2,561,566	\$1,577,218	\$700	\$607,035	\$1,135,250	\$1,117,612
Capital Purchases	\$960,012	\$503,207	\$4,016,195	\$1,825,742	\$1,944,882	\$747,688
Debt Service	-	-	-	\$36,196	-	-
Transfers	\$2,252,900	\$2,252,900	\$2,247,100	\$2,247,100	\$2,245,300	\$1,487,872
Total Expenditures	\$28,824,962	\$20,366,837	\$29,188,457	\$25,389,389	\$31,199,574	\$20,201,451

Category (continued from above)	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$13,171,289	\$518,595
Employee Benefits	\$5,733,129	\$174,493
Training, Travel & Per Diem	\$70,170	-\$23,655
Light And Heavy Duty Vehicle Expenses	\$68,347	\$509
Maintenance	\$292,750	\$61,068
Services	\$1,033,598	-\$207,361
Supplies	\$495,250	-\$92,548
Other Operating Costs	\$933,719	-\$2,178,616
Public Safety Expenses	\$2,226,650	-\$101,725
Insurance And Deductibles	\$1,707,644	\$572,394
Capital Purchases	\$543,122	-\$1,401,760
Debt Service	-	-
Transfers	\$2,207,200	-\$38,100
Total Expenditures	\$28,482,868	-\$2,716,706

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Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$14,455,387.00	\$15,815,007.00	\$11,040,482.00
Revenues			
Loan Proceeds	-	\$904,893.00	-
Charges for Services	\$1,060,338.00	\$1,166,681.00	\$1,208,591.00
Fines and Forfeitures	-	\$1,153.00	-
Misc. Revenue	\$186,097.00	\$200,289.00	\$89,438.00
Grants	\$56,838.00	\$41,854.00	\$805,483.00
Operating Transfer In	\$20,423,183.00	\$18,300,000.00	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Total Revenues	\$21,726,456.00	\$20,614,870.00	\$2,103,512.00
Expenditures			
Salary & Wages	\$7,316,717.00	\$11,553,518.00	\$9,362,509.00
Employee Benefits	\$3,435,562.00	\$4,595,774.00	\$3,985,739.00
Training, Travel & Per Diem	\$20,831.00	\$42,655.00	\$39,901.00
Light And Heavy Duty Vehicle Expenses	\$42,185.00	\$48,551.00	\$42,350.00
Maintenance	\$164,379.00	\$169,868.00	\$113,481.00
Services	\$1,832,035.00	\$1,602,065.00	\$832,421.00
Supplies	\$282,988.00	\$410,326.00	\$406,476.00
Other Operating Costs	\$1,553,359.00	\$745,912.00	\$618,375.00
Public Safety Expenses	\$1,385,456.00	\$1,504,647.00	\$1,447,027.00
Insurance And Deductibles	\$1,577,218.00	\$607,035.00	\$1,117,612.00
Capital Purchases	\$503,207.00	\$1,825,742.00	\$747,688.00
Debt Service	-	\$36,196.00	-
Transfers	\$2,252,900.00	\$2,247,100.00	\$1,487,872.00
Total Expenditures	\$20,366,837.00	\$25,389,389.00	\$20,201,451.00
Total Revenues Less Expenditures	\$1,359,619.00	-\$4,774,519.00	-\$18,097,939.00
Ending Fund Balance	\$15,815,006.00	\$11,040,488.00	-\$7,057,457.00

LG Abatement (Opioid) Fund (260)

To account for funds from the New Mexico Opioid Allocation Agreement (NMOAA). Funds may be expended only for opioid related expenditures.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Subsidies	-	\$232,502	\$629,075	\$438,624	-\$190,451
Total Revenues	-	\$232,502	\$629,075	\$438,624	-\$190,451

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	-	-	\$74,963	-	\$48,942	-	\$85,800	\$36,858
Employee Benefits	-	-	\$37,539	-	\$35,133	-	\$52,824	\$17,691
Services	-	-	-	-	\$250,000	-	-	-\$250,000
Supplies	-	-	\$120,000	-	\$295,000	\$136,930	\$300,000	\$5,000
Total Expenditures	-	-	\$232,502	-	\$629,075	\$136,930	\$438,624	-\$190,451

SEC CLERK RECORDED 05/28/2025

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	-	\$765,393.00	\$967,144.00
Revenues			
Misc. Revenue	\$765,393.00	\$201,751.00	\$283,674.00
Total Revenues	\$765,393.00	\$201,751.00	\$283,674.00

Expenditures

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Supplies	-	-	\$136,930.00
Total Expenditures	-	-	\$136,930.00
Total Revenues Less Expenditures	\$765,393.00	\$201,751.00	\$146,744.00
Ending Fund Balance	-	\$967,144.00	\$1,113,888.00

Renewable Energy / Sustainability Special Fund (261)

To establish and account for the energy savings realized by the County through its installation of renewable energy generating equipment and implementation of energy conservation measures at its facilities. This revenue is to be utilized to pay for its subscription to a 1.3 MW renewable energy subscription under Public Service Company of New Mexico (PNM) Rate Rider 50 for potential payments due under the PNM Solar Direct Program.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Misc. Revenue	\$50,000	\$100,000	\$100,000	\$100,000	-
Total Revenues	\$50,000	\$100,000	\$100,000	\$100,000	-

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Other Operating Costs	\$50,000	-	\$100,000	-	\$100,000	-	\$100,000	-
Total Expenditures	\$50,000	-	\$100,000	-	\$100,000	-	\$100,000	-

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$156,098.00	\$274,188.00	\$372,982.00
Revenues			
Misc. Revenue	\$118,090.00	\$98,794.00	\$63,265.00
Total Revenues	\$118,090.00	\$98,794.00	\$63,265.00
Expenditures			

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Total Expenditures	-	-	-
Total Revenues Less Expenditures	\$118,090.00	\$98,794.00	\$63,265.00
Ending Fund Balance	\$274,188.00	\$372,982.00	\$436,247.00

Housing Capital Improvement Fund (301)

To account for the Capital Fund Program (CFP) funded by the HUD. These monies are used to make comprehensive repairs to the existing public housing of Santa Fe County and are applied for and granted on an annual basis. This fund was created in accordance with the grant agreement.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Grants	\$1,723,441	\$1,665,170	\$2,077,232	\$1,031,437	-\$1,045,795
Subsidies	\$194,917	\$60,728	-	-	-
Total Revenues	\$1,918,358	\$1,725,898	\$2,077,232	\$1,031,437	-\$1,045,795

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals	FY 2026 OPERATING BUDGET
Salary & Wages	\$189,008	\$61,890	\$164,373	\$69,396	\$220,008	\$64,056	\$155,968
Employee Benefits	\$33,055	\$32,264	\$82,008	\$36,251	\$115,359	\$21,228	\$88,991
Training, Travel & Per Diem	\$18,759	\$6,091	\$22,691	\$4,224	\$23,325	\$3,416	\$14,500
Light And Heavy Duty Vehicle Expenses	-	-	-	-	\$1,000	-	-
Maintenance	\$200,404	\$99,503	\$214,806	\$69,549	\$155,540	\$7,851	\$97,928
Services	\$43,588	\$19,591	\$27,976	\$10,907	\$37,944	\$12,579	\$20,000
Supplies	\$15,621	\$1,406	\$20,830	\$3,438	\$28,906	-	\$9,857
Capital Purchases	\$1,417,923	\$753,334	\$1,193,214	\$115,220	\$1,495,150	\$264,474	\$644,193
Total Expenditures	\$1,918,358	\$974,079	\$1,725,898	\$308,985	\$2,077,232	\$373,604	\$1,031,437

Category (continued from above)

FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)

Salary & Wages	-\$64,040
Employee Benefits	-\$26,368

Category (continued from above)

FY 2025 Final Budget vs. FY 2026 OPERATING
BUDGET (\$ Change)

Training, Travel & Per Diem	- \$8,825
Light And Heavy Duty Vehicle Expenses	- \$1,000
Maintenance	- \$57,612
Services	- \$17,944
Supplies	- \$19,049
Capital Purchases	- \$850,957
Total Expenditures	- \$1,045,795

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$14,130.00	\$14,129.00	\$14,129.00
Revenues			
Grants	\$974,079.00	\$308,983.00	\$48,595.00
Total Revenues	\$974,079.00	\$308,983.00	\$48,595.00
Expenditures			
Salary & Wages	\$61,890.00	\$69,396.00	\$64,056.00
Employee Benefits	\$32,264.00	\$36,251.00	\$21,228.00
Training, Travel & Per Diem	\$6,091.00	\$4,224.00	\$3,416.00
Maintenance	\$99,503.00	\$69,549.00	\$7,851.00
Services	\$19,591.00	\$10,907.00	\$12,579.00
Supplies	\$1,406.00	\$3,438.00	-
Capital Purchases	\$753,334.00	\$115,220.00	\$264,474.00
Total Expenditures	\$974,079.00	\$308,985.00	\$373,604.00
Total Revenues Less Expenditures	-	-\$2.00	-\$325,009.00
Ending Fund Balance	\$14,130.00	\$14,127.00	-\$310,880.00

Capital Outlay Gross Receipts Tax Fund (313)

This fund accounts for a 1/4th cent gross receipt tax to be used for various capital projects. The only revenue and expenditures shown are those required to be included in the Interim Budget: namely, debt service payments. In other words, this does not reflect all anticipated new revenue and fund balance that will ultimately be budgeted for existing and new projects. That detail and historical information for this fund will be included in the Capital Budget process.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$13,107,092	\$15,334,869	\$17,604,374	\$3,031,350	-\$14,573,024
Subsidies	\$35,238,425	\$47,778,344	\$54,257,682	-	-\$54,257,682
Total Revenues	\$48,345,517	\$63,113,213	\$71,862,056	\$3,031,350	-\$68,830,706

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Maintenance	\$98,794	\$98,134	\$110,958	\$63,167	\$47,791	\$1,598
Services	-	-	\$3,814	\$3,814	\$206,740	\$15,777
Supplies	\$208,154	\$11,899	\$101,774	\$77,611	\$84,328	\$20,333
Other Operating Costs	\$393,684	\$468,231	\$427,260	\$495,176	\$495,349	\$393,732
Capital Purchases	\$44,614,035	\$5,015,911	\$59,434,307	\$11,450,911	\$67,994,248	\$5,817,978
Transfers	\$3,030,850	\$3,030,850	\$3,035,100	\$3,035,100	\$3,033,600	-
Total Expenditures	\$48,345,517	\$8,625,025	\$63,113,213	\$15,125,779	\$71,862,056	\$6,249,418

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Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Maintenance	-	-\$47,791
Services	-	-\$206,740
Supplies	-	-\$84,328
Other Operating Costs	-	-\$495,349
Capital Purchases	-	-\$67,994,248
Transfers	\$3,031,350	-\$2,250
Total Expenditures	\$3,031,350	-\$68,830,706

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$50,304,424.00	\$57,926,115.00	\$60,189,299.00
Revenues			
Taxes	\$16,246,715.00	\$17,388,961.00	\$13,619,237.00
Total Revenues	\$16,246,715.00	\$17,388,961.00	\$13,619,237.00
Expenditures			
Maintenance	\$98,134.00	\$63,167.00	\$1,598.00
Services	-	\$3,814.00	\$15,777.00
Supplies	\$11,899.00	\$77,611.00	\$20,333.00
Other Operating Costs	\$468,231.00	\$495,176.00	\$393,732.00
Capital Purchases	\$5,015,911.00	\$11,450,911.00	\$5,817,978.00
Transfers	\$3,030,850.00	\$3,035,100.00	-
Total Expenditures	\$8,625,025.00	\$15,125,779.00	\$6,249,418.00
Total Revenues Less Expenditures	\$7,621,690.00	\$2,263,182.00	\$7,369,819.00
Ending Fund Balance	\$57,926,114.00	\$60,189,297.00	\$67,559,118.00

General Obligations Bond Debt Service Fund (401)

To establish and account for the pledged property taxes and payment of principal and interest related to the County's General Obligation Bonds.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Taxes	\$16,494,307	\$20,289,607	\$16,650,753	\$17,689,015	\$1,038,262
Loan Proceeds	\$13,313,091	-	-	-	-
Subsidies	-	\$241,034	-	-	-
Total Revenues	\$29,807,398	\$20,530,641	\$16,650,753	\$17,689,015	\$1,038,262

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Other Operating Costs	\$176,191	\$14,697	-	-	-	-
Debt Service	\$29,631,207	\$29,743,155	\$20,530,641	\$20,530,639	\$16,650,753	\$16,650,751
Total Expenditures	\$29,807,398	\$29,757,852	\$20,530,641	\$20,530,639	\$16,650,753	\$16,650,751

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Other Operating Costs	-	-
Debt Service	\$17,689,015	\$1,038,262
Total Expenditures	\$17,689,015	\$1,038,262

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Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$15,691,247.00	\$17,612,678.00	\$17,718,612.00
Revenues			
Taxes	\$18,366,194.00	\$19,934,579.00	\$15,135,091.00
Loan Proceeds	\$13,313,090.00	-	-
Operating Transfer In	-	\$701,994.00	-
Total Revenues	\$31,679,284.00	\$20,636,573.00	\$15,135,091.00
Expenditures			
Other Operating Costs	\$14,697.00	-	-
Debt Service	\$29,743,155.00	\$20,530,639.00	\$16,650,751.00
Total Expenditures	\$29,757,852.00	\$20,530,639.00	\$16,650,751.00
Total Revenues Less Expenditures	\$1,921,432.00	\$105,934.00	-\$1,515,660.00
Ending Fund Balance	\$17,612,679.00	\$17,718,612.00	\$16,202,952.00

Jail Revenue Bond Debt Service Fund (405)

To account for pledged revenue transferred for the payment of principal and interest related to the County's Jail Facility Bonds.

Budgeted Resources by Fiscal Year Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Misc. Revenue	-	\$5,000	\$50,000	\$40,000	-\$10,000
Operating Transfer In	\$2,252,900	\$2,247,100	\$2,245,300	\$2,207,200	-\$38,100
Total Revenues	\$2,252,900	\$2,252,100	\$2,295,300	\$2,247,200	-\$48,100

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Debt Service	\$2,252,900	\$2,251,691	\$2,252,100	\$2,251,191	\$2,295,300	\$602,950
Total Expenditures	\$2,252,900	\$2,251,691	\$2,252,100	\$2,251,191	\$2,295,300	\$602,950

Category (continued from above)	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Debt Service	\$2,247,200	-\$48,100
Total Expenditures	\$2,247,200	-\$48,100

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Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$4,708,336.00	\$4,811,586.00	\$4,973,615.00
Revenues			
Misc. Revenue	\$102,042.00	\$166,120.00	\$37,329.00
Operating Transfer In	\$2,252,900.00	\$2,247,100.00	\$1,487,872.00
Total Revenues	\$2,354,942.00	\$2,413,220.00	\$1,525,201.00
Expenditures			
Debt Service	\$2,251,691.00	\$2,251,191.00	\$602,950.00
Total Expenditures	\$2,251,691.00	\$2,251,191.00	\$602,950.00
Total Revenues Less Expenditures	\$103,251.00	\$162,029.00	\$922,251.00
Ending Fund Balance	\$4,811,587.00	\$4,973,615.00	\$5,895,866.00

Gross Receipts Tax Revenue Bond Debt Service Fund (406)

To account for pledged revenue (various gross receipts taxes) transferred for the payment of principal and interest on various gross receipts tax revenue bonds.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Misc. Revenue	-	-	-	\$2,000	\$2,000
Subsidies	-	\$88	-	-	-
Operating Transfer In	\$7,924,526	\$7,933,128	\$7,932,778	\$7,926,226	-\$6,552
Total Revenues	\$7,924,526	\$7,933,216	\$7,932,778	\$7,928,226	-\$4,552

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Note: see revised schedule on next page.

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Debt Service	\$7,924,526	\$7,924,525	\$7,933,216	\$7,933,125	\$7,932,778	\$1,022,487
Total Expenditures	\$7,924,526	\$7,924,525	\$7,933,216	\$7,933,125	\$7,932,778	\$1,022,487

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Debt Service	\$7,928,226	-\$4,552
Total Expenditures	\$7,928,226	-\$4,552

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GROSS RECEIPTS TAX REVENUE BOND DEBT SERVICE FUND (406)

Expenditures by Expense Type

FY2026 PROPOSED BUDGET

Row Labels	Sum of FY23		Sum of FY24		Sum of FY25		Sum of FY26	
	Final Budget	Actuals	Final Budget	Actuals	Final Budget	Actuals	Final Budget	Actuals
GRT REVENUE BOND DEBT SVC								
Debt Service	7,924,526	7,924,525	7,933,216	7,933,125	7,932,778	1,022,487	8,352,226	8,352,226
GRT REVENUE BOND DEBT SVC Total	7,924,526	7,924,525	7,933,216	7,933,125	7,932,778	1,022,487	8,352,226	8,352,226
Grand Total	7,924,526	7,924,525	7,933,216	7,933,125	7,932,778	1,022,487	8,352,226	8,352,226

Note:

(1) FY2026 proposed budget is inclusive of \$845,500 (\$421,500 already included in the original proposed budget) for the FY2026 and FY2027 debt service payments for the Gross Receipts Tax Revenue Bonds, Subordinate 1997A Series (Sheriff's Facility).

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$906,709.00	\$922,542.00	\$946,085.00
Revenues			
Misc. Revenue	\$15,833.00	\$23,540.00	\$1,939.00
Operating Transfer In	\$7,924,526.00	\$7,933,128.00	-
Total Revenues	\$7,940,359.00	\$7,956,668.00	\$1,939.00
Expenditures			
Debt Service	\$7,924,525.00	\$7,933,125.00	\$1,022,487.00
Total Expenditures	\$7,924,525.00	\$7,933,125.00	\$1,022,487.00
Total Revenues Less Expenditures	\$15,834.00	\$23,543.00	-\$1,020,548.00
Ending Fund Balance	\$922,543.00	\$946,085.00	-\$74,483.00

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Utilities Fund (505)

This proprietary fund is used to account for the funding and expense of the water and wastewater utilities of Santa Fe County.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$8,083,439	\$6,893,421	\$8,613,952	\$13,469,419	\$4,855,467
Grants	\$286,520	\$459,000	-	-	-
Subsidies	\$8,057,398	\$9,624,625	\$8,825,026	\$1,228,779	-\$7,596,247
Operating Transfer In	-	-	-	\$317,567	-
Total Revenues	\$16,427,357	\$16,977,046	\$17,438,978	\$15,015,765	-\$2,423,213

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$1,419,787	\$983,518	\$1,969,206	\$1,001,977	\$2,026,822	\$1,191,075
Employee Benefits	\$648,057	\$279,151	\$892,929	\$323,000	\$881,991	\$503,552
Training, Travel & Per Diem	\$35,170	\$11,333	\$18,951	\$5,160	\$5,148	\$5,072
Light And Heavy Duty Vehicle Expenses	\$87,119	\$52,227	\$90,350	\$56,813	\$83,865	\$43,132
Maintenance	\$421,153	\$218,299	\$822,958	\$614,427	\$769,542	\$482,025
Services	\$5,074,560	\$2,207,133	\$4,065,501	\$2,948,554	\$4,584,068	\$1,268,695
Supplies	\$137,652	\$71,404	\$115,388	\$69,577	\$131,371	\$83,874
Other Operating Costs	\$1,827,593	\$907,122	\$2,028,921	\$1,275,110	\$2,300,852	\$908,177
Insurance And Deductibles	\$63,869	\$24,104	-	\$10,128	\$31,000	-
Capital Purchases	\$6,363,599	\$12,063	\$6,787,859	\$166,180	\$6,439,335	\$538,340
Debt Service	\$232,025	\$152,021	\$76,597	\$75,992	\$76,598	-
Contributions	\$16,773	\$16,772	\$8,386	\$8,386	\$8,386	-
Transfers	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	-

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Total Expenditures	\$16,427,357	\$5,035,147	\$16,977,046	\$6,655,304	\$17,438,978	\$5,023,942

Category (continued from above)	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$2,100,378	\$73,556
Employee Benefits	\$950,384	\$68,393
Training, Travel & Per Diem	\$12,776	\$7,628
Light And Heavy Duty Vehicle Expenses	\$60,028	-\$23,837
Maintenance	\$426,856	-\$342,686
Services	\$4,460,924	-\$123,144
Supplies	\$143,392	\$12,021
Other Operating Costs	\$2,242,378	-\$58,474
Insurance And Deductibles	-	-\$31,000
Capital Purchases	\$4,433,665	-\$2,005,670
Debt Service	\$76,598	-
Contributions	\$8,386	-
Transfers	\$100,000	-
Total Expenditures	\$15,015,765	-\$2,423,213

Budgeted transfers are made at year-end.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$165,841,722.00	\$171,026,744.00	\$177,870,144.00
Revenues			
Charges for Services	\$9,378,255.00	\$8,794,082.00	\$10,514,822.00
Misc. Revenue	\$12,220.00	\$16,725.00	\$12,415.00
Operating Transfer In	\$4,024,402.00	\$8,079,145.00	-
Total Revenues	\$13,414,877.00	\$16,889,952.00	\$10,527,237.00
Expenditures			
Salary & Wages	\$983,518.00	\$1,001,977.00	\$1,191,075.00
Employee Benefits	\$279,151.00	\$323,000.00	\$503,552.00
Training, Travel & Per Diem	\$11,333.00	\$5,160.00	\$5,072.00

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Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Light And Heavy Duty Vehicle Expenses	\$52,227.00	\$56,813.00	\$43,132.00
Maintenance	\$218,299.00	\$614,427.00	\$482,025.00
Services	\$2,207,133.00	\$2,948,554.00	\$1,268,695.00
Supplies	\$71,404.00	\$69,577.00	\$83,874.00
Other Operating Costs	\$907,122.00	\$1,275,110.00	\$908,177.00
Insurance And Deductibles	\$24,104.00	\$10,128.00	-
Capital Purchases	\$12,063.00	\$166,180.00	\$538,340.00
Debt Service	\$152,021.00	\$75,992.00	-
Contributions	\$16,772.00	\$8,386.00	-
Transfers	\$100,000.00	\$100,000.00	-
Total Expenditures	\$5,035,147.00	\$6,655,304.00	\$5,023,942.00
Total Revenues Less Expenditures	\$8,379,730.00	\$10,234,648.00	\$5,503,295.00
Ending Fund Balance	\$174,221,452.00	\$181,261,392.00	\$183,373,439.00

Housing Services Fund (517)

This proprietary fund is used to account for the funding and expense of the County's Public Housing Authority. Revenue for this fund is derived from housing rentals and Housing and Urban Development (HUD) grants and subsidies.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$595,761	\$734,405	\$860,088	\$935,236	\$75,148
Grants	\$612,908	\$685,497	\$1,624,994	\$476,631	-\$1,148,363
Subsidies	\$322,934	\$60,860	\$61,934	\$57,214	-\$4,720
Total Revenues	\$1,531,603	\$1,480,762	\$2,547,016	\$1,469,081	-\$1,077,935

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Salary & Wages	\$519,357	\$441,461	\$590,190	\$606,315	\$646,536	\$486,613
Employee Benefits	\$242,390	\$171,994	\$282,982	\$267,179	\$281,660	\$220,435
Training, Travel & Per Diem	\$18,000	\$6,115	\$855	\$855	\$5,100	\$2,758
Light And Heavy Duty Vehicle Expenses	\$20,000	\$19,310	\$23,000	\$22,285	\$29,739	\$24,071
Maintenance	\$82,000	\$96,976	\$62,500	\$81,820	\$87,500	\$44,386
Services	\$73,611	\$35,944	\$80,292	\$71,820	\$63,550	\$8,160
Supplies	\$49,050	\$14,932	\$21,430	\$15,512	\$22,825	\$8,431
Other Operating Costs	\$148,419	\$145,381	\$166,140	\$95,203	\$171,669	\$58,728
Insurance And Deductibles	\$67,688	\$25,408	\$67,688	\$48,018	\$67,688	-
Capital Purchases	\$176,088	\$4,104	\$50,685	-	\$1,055,749	-\$25,361
Debt Service	\$135,000	\$67,626	\$135,000	\$70,203	\$115,000	\$64,302
Total Expenditures	\$1,531,603	\$1,029,251	\$1,480,762	\$1,279,210	\$2,547,016	\$892,523

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Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$721,147	\$74,611
Employee Benefits	\$308,459	\$26,799
Training, Travel & Per Diem	\$2,912	-\$2,188
Light And Heavy Duty Vehicle Expenses	\$30,462	\$723
Maintenance	\$53,000	-\$34,500
Services	\$43,025	-\$20,525
Supplies	\$12,950	-\$9,875
Other Operating Costs	\$104,438	-\$67,231
Insurance And Deductibles	\$62,688	-\$5,000
Capital Purchases	-	-\$1,055,749
Debt Service	\$130,000	\$15,000
Total Expenditures	\$1,469,081	-\$1,077,935

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$7,413,270.00	\$8,205,731.00	\$9,886,433.00
Revenues			
Charges for Services	\$818,826.00	\$837,518.00	\$687,210.00
Misc. Revenue	-	\$18.00	-
Grants	\$446,839.00	\$601,769.00	-
Operating Transfer In	\$830,026.00	\$1,839,784.00	-
Total Revenues	\$2,095,691.00	\$3,279,089.00	\$687,210.00
Expenditures			
Salary & Wages	\$441,461.00	\$606,315.00	\$486,613.00
Employee Benefits	\$171,994.00	\$267,179.00	\$220,435.00
Training, Travel & Per Diem	\$6,115.00	\$855.00	\$2,758.00
Light And Heavy Duty Vehicle Expenses	\$19,310.00	\$22,285.00	\$24,071.00
Maintenance	\$96,976.00	\$81,820.00	\$44,386.00
Services	\$35,944.00	\$71,820.00	\$8,160.00
Supplies	\$14,932.00	\$15,512.00	\$8,431.00
Other Operating Costs	\$145,381.00	\$95,203.00	\$58,728.00
Insurance And Deductibles	\$25,408.00	\$48,018.00	-
Capital Purchases	\$4,104.00	-	-\$25,361.00
Debt Service	\$67,626.00	\$70,203.00	\$64,302.00
Total Expenditures	\$1,029,251.00	\$1,279,210.00	\$892,523.00
Total Revenues Less Expenditures	\$1,066,440.00	\$1,999,879.00	-\$205,313.00
Ending Fund Balance	\$8,479,710.00	\$10,205,610.00	\$9,681,120.00

SFC CLERK RECORDED 05/28/2025

Self-Insurance Fund (601)

This fund is used to account for revenues collected from employee / employer contributions for the purpose of self-funding health / prescription and dental insurance and other fully funded benefits to County employees.

Budgeted Resources by Fiscal Year

Revenues by Revenue Source

Category	FY 2023 Final Budget	FY 2024 Final Budget	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Charges for Services	\$9,686,046	\$9,227,497	\$11,709,438	\$13,326,600	\$1,617,162
Misc Revenue	\$3,000	\$5,000	\$5,000	\$5,000	-
Operating Transfer In	\$920,055	-	-	-	-
Total Revenues	\$10,609,101	\$9,232,497	\$11,714,438	\$13,331,600	\$1,617,162

*Subsidies include Budgeted Cash (a/k/a Fund Balance).

Expenditures by Expense Type

FY2023 to FY2026 Comparison

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Employee Benefits	\$10,609,101	\$8,044,474	\$9,232,497	\$9,408,310	\$11,714,438	\$3,491,072
Services	-	-	-	-	-	-
Total Expenditures	\$10,609,101	\$8,044,474	\$9,232,497	\$9,408,310	\$11,714,438	\$3,491,072

Category <i>(continued from above)</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Employee Benefits	\$13,244,600	\$1,530,162
Services	\$87,000	-
Total Expenditures	\$13,331,600	\$1,617,162

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Beginning Fund Balance	\$2,224,481.00	\$3,761,134.00	\$3,697,265.00
Revenues			
Charges for Services	\$8,649,225.00	\$9,331,015.00	\$9,481,884.00
Misc. Revenue	\$11,846.00	\$13,426.00	\$2,258.00
Operating Transfer In	\$920,055.00	-	-
Total Revenues	\$9,581,126.00	\$9,344,441.00	\$9,484,142.00
Expenditures			
Employee Benefits	\$8,044,474.00	\$9,408,310.00	\$3,491,072.00
Total Expenditures	\$8,044,474.00	\$9,408,310.00	\$3,491,072.00
Total Revenues Less Expenditures	\$1,536,652.00	-\$63,869.00	\$5,993,070.00
Ending Fund Balance	\$3,761,133.00	\$3,697,265.00	\$9,690,335.00

SFC CLERK RECORDED 05/28/2025