

**SANTA FE COUNTY**  
**SFC CLERK RECORDED 03/17/2026**  
**RESOLUTION 2026- 038**

**A RESOLUTION REQUESTING AUTHORIZATION TO MAKE THE BUDGET ADJUSTMENT DETAILED ON THIS FORM**

**Whereas, the Board of County Commissioners meeting in regular session on March 10, 2026, did request the following budget adjustment:**

Department / Division \_\_\_\_\_ County Manager's / Finance \_\_\_\_\_

Budget Adjustment Type (drop down): Other Fiscal Year: 2026 (July 1, 2025 - June 30, 2026)

**BUDGETED REVENUES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0000	385	00-00	Budgeted Cash	\$ 3,144,424	
<b>Subtotal from First Page</b>					\$ 3,144,424	\$ -

**BUDGETED EXPENDITURES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0116	412	40-09	Mold Remediation PO Rollover 253852	\$ 56,699	
101	0121	412	10-20	Finance Double Fill	105,000	
101	0125	412	70-03	IT Internet Shortfall	99,000	
101	0125	412	50-15	IT & Legal Digital Scanning Project - M365 Licenses	200,000	
101	0303	412	50-03	IT & Legal Digital Scanning Project - M365 Licenses		200,000
101	0303	412	70-03	Internet Shortfall	49,575	
101	0303	412	70-04	Electricity Utilities Shortfall	12,222	
101	0303	412	70-05	Gas & Heating Utilities Shortfall	374	
101	0303	412	70-06	Wastewater & Sewer Utilities Shortfall	16,921	
101	0303	412	70-07	Water Utilities Shortfall	20,356	
<b>Subtotal from First Page</b>					\$ 560,147	\$ 200,000

Requesting Department Approval: Yvonne Herrera Title: Finance Director

Date: 1/17/2026 Log # \_\_\_\_\_

Capital/Grants Approval: [Signature] Date: 3/6/2026

Budget Administrator: \_\_\_\_\_

Finance Dept Approval: [Signature] Date: 3/6/2026

Entered by: \_\_\_\_\_ Date \_\_\_\_\_

County Mgr Approval: [Signature] Date: 3/9/2026

Updated by: \_\_\_\_\_ Date: \_\_\_\_\_

**SANTA FE COUNTY**  
**SFC CLERK RECORDED 03/17/2026**  
**RESOLUTION 2026- 038**

**BUDGET ADJUSTMENT REQUEST FORM**

**Fiscal Year 2026 (July 1, 2025 Through June 30, 2026)**

*CONTINUATION SHEET*

**BUDGETED REVENUES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0730	341	13-00	Property Rental / SF Society of Artists	\$ 6,000	
101	0000	385	00-00	Budgeted Cash	31,403	
227	1954	390	01-01	Transfer In - From General Fund	31,403	
227	1954	385	00-00	Budgeted Cash		31,403
<b>Subtotal from Second Page</b>					\$ 68,806	\$ 31,403

**BUDGETED EXPENDITURES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0490	461	40-09	Senior Services Equipment & Vehicle Maintenance	\$ 5,511	
101	0492	461	40-09	Senior Services Equipment & Vehicle Maintenance	6,000	
101	0502	414	50-03	Road Safety Study PO Rollover 254445	55,276	
101	0702	415	50-03	Security Camera Updates Countywide	30,000	
101	0703	481	80-09	Approved Vehicle Request IDs 6120 & 6121	136,016	
101	0730	412	50-03	Parking Lot Attendant Services	20,000	
101	0730	481	80-09	Approved Vehicle Request ID 3264	37,474	
101	1500	482	80-01	Public Safety Wifi & Network Infrastructure ID 6521	1,000,000	
101	1500	482	80-03	Public Safety Wifi & Network Infrastructure ID 6521	250,000	
101	1500	482	80-15	Public Safety Wifi & Network Infrastructure ID 6521	250,000	
101	1500	429	80-95	Public Safety Wifi & Network Infrastructure ID 6521	500,000	
101	1500	429	80-99	Public Safety Wifi & Network Infrastructure ID 6521	500,000	
101	1954	490	02-27	ROSS - Matching Support	31,403	
<b>Subtotal from Second Page</b>					\$ 2,821,680	\$ -

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**Fiscal Year 2026 (July 1, 2025 Through June 30, 2026)**

*CONTINUATION SHEET*

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0000	385	00-00	Budgeted Cash	\$ 11,000	
517	0000	390	01-01	Transfer In - From General Fund	11,000	
205	0000	385	00-00	Budgeted Cash	44,800	
224	0000	385	00-00	Budgeted Cash	400,000	
<b>Subtotal from Second Page</b>					\$ 466,800	\$ -

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	1930	490	05-17	Transfer Out - To Housing Services Fund	\$ 11,000	
517	1930	471	50-15	YARDI Software	11,000	
205	1930	471	40-09	Mold Remediation Maintenance on Public Housing Sites	74,000	
205	1923	485	80-10	Camino de Jacobo Sidewalk - Project Complete		29,200
205	7124	481	80-01	BCC Chambers AV Improvements	50,000	
205	0710	431	40-09	Chimayo Headstart/US Post Office		50,000
214	2310	433	50-03	TEFA Grant Program	16,840	
214	0303	412	50-03	TEFA Grant Program		16,840
224	2317	436	50-03	SFCC Backlot PO Rollover 252568	400,000	
<b>Subtotal from Second Page</b>					\$ 562,840	\$ 96,040

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**BUDGET ADJUSTMENT REQUEST FORM**

**Fiscal Year 2026 (July 1, 2025 Through June 30, 2026)**

*CONTINUATION SHEET*

**BUDGETED REVENUES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
227	1952	372	03-08	Housing & Urban Development	\$ 30,224	
227	1954	385	00-00	Budgeted Cash		\$ 12,937
246	0000	385	00-00	Budgeted Cash	2,488,268	
247	0000	385	00-00	Budgeted Cash	70,000	
247	1807	371	26-00	Corrections Recruitment G#24-ZI5042-17 Year3	131,250	
<b>Subtotal from Fourth Page</b>					<b>\$ 2,719,742</b>	<b>\$ 12,937</b>

**BUDGETED EXPENDITURES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
227	1952	471	30-03	ROSS Grant/In State Travel	\$ 7,500	
227	1952	471	50-03	ROSS Grant/Contractual/Professional	6,000	
227	1952	471	60-07	ROSS Grant/Operational Supplies	11,123	
227	1952	471	70-37	ROSS Grant/Printing/Publishing/Advertising	5,601	
227	1954	471	10-26	ROSS - Matching Salaries		12,937
246	1201	424	50-15	Centerline AI Software	45,000	
246	1201	482	80-09	Replenish FY25 Vehicle Budget	2,443,268	
247	1860	426	70-03	Centurylink Shortfall	60,000	
247	1860	426	70-05	NM Gas Shortfall	10,000	
247	1807	426	10-22	Corrections Recruitment G#24-ZI5042-17 Year3	131,250	
<b>Subtotal from Fourth Page</b>					<b>\$ 2,719,742</b>	<b>\$ 12,937</b>

**BUDGET ADJUSTMENT REQUEST FORM**

**Fiscal Year 2026 (July 1, 2025 Through June 30, 2026)**

*CONTINUATION SHEET*

**BUDGETED REVENUES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
260	0000	385	00-00	Budgeted Cash	\$ 350,000	
305	0000	372	09-12	APRA Grant Revenue		799,099
313	0000	385	00-00	Abdeon Lopez Senior Center	61,149	
318	0183	371	30-00	Student Interns - IGA 26-924-00116	51,054	
318	1860	371	26-00	DFA Grant #23-H3192		95,000
<b>Subtotal from Fifth Page</b>					\$ 462,203	\$ 894,099

**BUDGETED EXPENDITURES:** (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
260	1863	426	60-06	Medicated Assistance Treatment Program	\$ 350,000	
305	0420	461	50-03	ARPA - CSD		799,099
313	7111	483	80-01	Abdeon Lopez Senior Center	61,149	
318	0183	412	10-24	Student Interns - IGA 26-924-00116	47,426	
318	0183	412	20-01	Student Interns - IGA 26-924-00116	2,940	
318	0183	412	20-02	Student Interns - IGA 26-924-00116	688	
318	1860	482	80-01	PO 253373 Expended in FY25		95,000
<b>Subtotal from Fifth Page</b>					\$ 462,203	\$ 894,099

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**BUDGET ADJUSTMENT REQUEST FORM**

**Fiscal Year 2026 (July 1, 2025 Through June 30, 2026)**

*CONTINUATION SHEET*

BUDGETED REVENUES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
505	0000	385	00-00	Budgeted Cash	\$ 1,036,133	
517	1930	372	03-12	Housing & Urban Development / Low Rent G#125D	159,113	
<b>Subtotal from Sixth Page</b>					\$ 1,195,246	\$ -
<b>Total of All Pages</b>					\$ 8,057,221	\$ 938,439

BUDGETED EXPENDITURES: (use continuation sheet, if necessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
505	1410	484	80-10	Water Meters Esencia Phase1 Development	\$ 100,000	
505	1422	444	50-03	Clean Water - Amigos Bravos PFAS funding	12,000	
505	0303	445	70-04	Shortfall in electric services	12,253	
505	0303	445	70-06	Shortfall in wastewater & sewer services	11,880	
505	1494	484	80-10	Valle Vista Isolation Valve \ Infrastructure	900,000	
517	1930	471	10-25	Salary & Wages / Overtime	1,000	
517	1930	471	30-03	Travel / In State Travel	3,000	
517	1930	471	35-01	Light & Heavy Duty Vehicle Expense / Fuel	2,000	
517	1930	471	35-04	Light & Heavy Duty Vehicle Expense / Maintenance	5,000	
517	1930	471	40-09	Maintenance / Services	39,747	
517	1930	471	50-90	Services / Low Rent Housing Payments	88,166	
517	1930	471	60-07	Supplies / Operational Supplies	15,000	
517	1930	471	70-04	Other Operating Costs / Electricity	5,200	
<b>Subtotal from Sixth Page</b>					\$ 1,195,246	\$ -
<b>Total of All Pages</b>					\$ 8,321,858	\$ 1,203,076

**SANTA FE COUNTY**  
**SFC CLERK RECORDED 03/17/2026**  
**RESOLUTION 2026- 038**

**DETAILED JUSTIFICATION FOR REQUESTING BUDGET ADJUSTMENT**  
 (If applicable, cite the following authority: State Statute, grant name and award date, other laws, regulations, etc.)

1 Please summarize the request and its purpose in the area below.

Fiscal Year 2026 Mid-Year Budget Adjustments - The Finance Division is requesting budget adjustments to departmental budgets to address mid-year budget funding deficiencies, reclassification of budgeted amounts and initiative funding.

	Recurring	Non-Recurring
2 Is this Budget Action for a Recurring or Non Recurring Expense(one-time)		X

	Yes	No
3 Does this request impact a revenue source?	X	

A. Is this a State Special Appropriation? If Yes, cite Statute and attach a copy		X
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B. Does this include state or federal funds? If YES, please cite and attach a copy of statute, if a special appropriation, or include grant name, number, award date and amount, and attach a copy of a award letter and proposed budget.	X	
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C. Is this request a result of Commission action? If YES, please cite and attach a copy of supporting documentation (i.e. Minutes, Resolution, Ordinance, etc.)	X	
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D. Is a match required? If Yes, please identify funding source in the line below.		X
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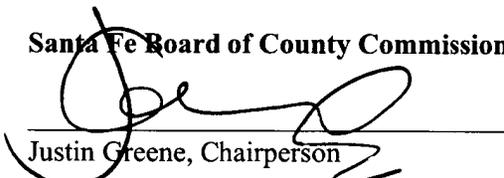
PLEASE PROVIDE THE LINE ITEM OF THE MATCH BELOW

FUND	DEPARTMENT	ACTIVITY	ELEMENT	CATEGORY / LINE ITEM	AMOUNT	BUDGETED ( Drop Down)

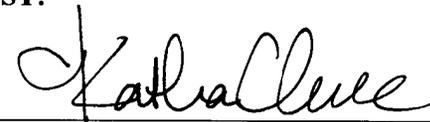
**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Santa Fe County that the Local Government Division of the New Mexico Department of Finance and Administration is hereby requested to grant authority to adjust budgets as detailed above.

Approved, Adopted, and Passed This 10<sup>th</sup> Day of March, 2026.

Santa Fe Board of County Commissioners

  
Justin Greene, Chairperson

ATTEST:

  
Katharine E. Clark, County Clerk

COUNTY OF SANTA FE )  
STATE OF NEW MEXICO ) ss  
BCC RESOLUTIONS  
PAGES: 17  
I, Katharine E. Clark, County Clerk, do hereby certify that this instrument was filed for record on the 17th day of March, 2026 at 01:23:04 PM and was duly recorded as instrument # 2079131 in the records of Santa Fe County.

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

**SFC CLERK RECORDED 03/17/2026**

SANTA FE COUNTY  
 AVAILABLE FUND BALANCE  
 ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>General Fund (101)</b>	<b>\$ 165,991,338</b>					
Nonspendable	271,404					
Restricted	31,676,680					
Committed	59,230,411					
Assigned	52,307,377	\$ 52,307,377	\$ 52,307,377	@		
Unassigned	22,505,466	\$ 22,505,466	\$ -	\$ 4,242,623	\$ 3,186,827	\$ 15,076,016
@ Includes funding for Grant Matching/Surge Capacity Support of \$7,861,146 and revenue replacement of \$4,372,836						
<b>SPECIAL REVENUE FUNDS</b>						
<b>Corrections Fund (201)</b>	<b>\$ 61,633</b>					
Restricted	41,633	\$ 41,633	\$ -	\$ -	\$ -	\$ 41,633
Committed	20,000					
<b>Property Valuation Fund (203)</b>	<b>\$ 3,160,733</b>					
Restricted	2,909,294	\$ 2,909,294	\$ 325,761	\$ 33,709	\$ -	\$ 2,549,824
Committed	251,439					
<b>Road Maintenance Fund (204)</b>	<b>\$ 8,575,057</b>					
Nonspendable	59,544					
Restricted	7,178,039	\$ 7,178,039	\$ 1,074,630	\$ 2,003,487	\$ -	\$ 4,099,922
Committed	1,337,474					
<b>1st 1/8th Hold Harmless GRT Fund (205)</b>	<b>\$ 21,552,395</b>					
Restricted	21,552,395	\$ 21,552,395	\$ 18,995,987	\$ 164,124	\$ 44,800	\$ 2,347,484
<b>Emergency Medical Services (206)</b>	<b>\$ 105,483</b>					
Restricted	105,483	\$ 105,483	\$ -	\$ -	\$ -	\$ 105,483

**SFC CLERK RECORDED 03/17/2026**

**SANTA FE COUNTY  
AVAILABLE FUND BALANCE  
ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:**

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>Hold Harmless GRT 2nd 1/8th (207)</b>	<b>\$ 711,393</b>					
Restricted	711,393	\$ 711,393	\$ -	\$ -	\$ -	\$ 711,393
<b>Farm and Range Fund (208)</b>	<b>\$ 13,568</b>					
Restricted	13,568	\$ 13,568	\$ -	\$ -	\$ -	\$ 13,568
<b>Fire Protection (209) *</b>	<b>\$ 4,299,150</b>					
Nonspendable	4,978					
Restricted	4,294,172	\$ 4,294,172	\$ 332,550	\$ -	\$ -	\$ 3,961,622
* Presented as the Fire Protection Fund in the Annual Comprehensive Financial Report (ACFR)						
<b>Fire Excise Tax 1/4th Fund (222) *</b>	<b>\$ 6,528,810</b>					
Restricted	6,065,971	\$ 6,065,971	\$ 4,243,902	\$ 1,609,835	\$ -	\$ 212,234
Committed	462,839					
* Presented as the Fire Protection Fund in the Annual Comprehensive Financial Report (ACFR)						
<b>Law Enforcement Protection Fund (211)</b>	<b>\$ -</b>					
Restricted	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Environmental GRT Fund (212)</b>	<b>\$ 1,596,153</b>					
Restricted	1,434,953	\$ 1,434,953	\$ 872,592	\$ -	\$ -	\$ 562,361
Committed	161,200					
<b>Lodgers Tax Facilities Fund (214)^</b>	<b>\$ 3,095,939</b>					
Restricted	2,822,241	\$ 2,822,241	\$ 2,207,699	\$ 1,956	\$ -	\$ 612,586
Committed	273,698					

^ Presented as the Lodgers Tax Fund in the ACFR

**SFC CLERK RECORDED 03/17/2026**

SANTA FE COUNTY  
 AVAILABLE FUND BALANCE  
 ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>Lodgers Tax Advertising Fund (215)^</b>	<b>\$ 1,668,906</b>					
Restricted	1,466,782	\$ 1,466,782	\$ 929,886	\$ -	\$ -	\$ 536,896
Committed	202,124					
^ Presented as the Lodgers Tax Fund in the ACFR						
<b>Fire Impact Fees Fund (216)</b>	<b>\$ 2,773,136</b>					
Restricted	2,773,136	\$ 2,773,136	\$ 2,327,175	\$ 190,526	\$ -	\$ 255,435
<b>Recreation Fund (217)</b>	<b>\$ 10,940</b>					
Restricted	10,940	\$ 10,940	\$ -	\$ -	\$ -	\$ 10,940
<b>Clerk Recording Fund (218)</b>	<b>\$ 568,166</b>					
Restricted	520,036	\$ 520,036	\$ 306,317	\$ 3,485	\$ -	\$ 210,234
Committed	48,130					
<b>Correctional GRT Fund (219)</b>	<b>\$ 1,788,126</b>					
Restricted	65,954	\$ 65,954	\$ -	\$ -	\$ -	\$ 65,954
Committed	1,722,172					
<b>Indigent Hospital Fund (220)</b>	<b>\$ 10,586,959</b>					
Restricted	9,982,163	\$ 9,982,163	\$ 3,245,768	\$ -	\$ -	\$ 6,736,395
Committed	604,796					
<b>Health Care Assistance Program Fund (223)</b>	<b>\$ 5,099,022</b>					
Restricted	4,553,102	\$ 4,553,102	\$ 204,715	\$ 295,008	\$ -	\$ 4,053,379
Committed	545,920					
<b>Economic Development Fund (224)</b>	<b>\$ 4,609,076</b>					
Restricted	4,514,520	\$ 4,514,520	\$ 465,000	\$ 48,273	\$ 400,000	\$ 3,601,247
Committed	94,556					

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 AVAILABLE FUND BALANCE  
 ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>Federal Forfeiture Fund (225)</b>	\$ 53,854					
Restricted	53,854	\$ 53,854	\$ -	\$ -	\$ -	\$ 53,854
<b>Linkages Fund (226)</b>	\$ 32,876					
Restricted	32,876	\$ 32,876	\$ -	\$ -	\$ -	\$ 32,876
<b>Housing Choice Voucher Section 8 Fund (227)</b>	\$ 465,090					
Restricted	465,090	\$ 465,090	\$ 44,340	\$ -	\$ (12,937)	\$ 433,687
<b>LATCF (230)</b>	\$ -					
Fund Balance	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Developer Fees Fund (231)</b>	\$ 13,606,293					
Restricted	13,606,293	\$ 13,606,293	\$ 10,833,242	\$ -	\$ -	\$ 2,773,051
<b>EMS Health Care Fund (232)</b>	\$ 1,586,574					
Restricted	1,338,157	\$ 1,338,157	\$ 50,000	\$ 217,487	\$ -	\$ 1,070,670
Committed	248,417					
<b>Wildfire / Mountains / Trails Fund (233)</b>	\$ 48,333					
Restricted	48,333	\$ 48,333	\$ -	\$ -	\$ -	\$ 48,333
<b>EMS Health Hospital Fund (234)</b>	\$ 3,754,232					
Restricted	3,754,232	\$ 3,754,232	\$ 3,754,232	\$ -	\$ -	\$ -
<b>Alcohol Programs Fund (241)</b>	\$ 500,272					
Nonspendable	2,309					
Restricted	282,636	\$ 282,636	\$ (3,500)	\$ 10,000	\$ -	\$ 276,136
Committed	215,327					

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**SANTA FE COUNTY  
AVAILABLE FUND BALANCE  
ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:**

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>Detox Programs Fund (242)</b>	<b>\$ 512,164</b>					
Restricted	512,164	\$ 512,164	\$ -	\$ -	\$ -	\$ 512,164
<b>Fire Operations Fund (244)</b>	<b>\$ 18,569,617</b>					
Nonspendable	132,572					
Restricted	11,367,758	\$ 11,367,758	\$ 4,800,731	\$ 257,508	\$ -	\$ 6,309,519
Committed	7,069,287					
<b>Emergency Communications Operations Fund (245)</b>	<b>\$ 5,820,776</b>					
Nonspendable	8,566					
Restricted	4,313,733	\$ 4,313,733	\$ 1,605,960	\$ 2,300	\$ -	\$ 2,705,473
Committed	1,498,477					
<b>Law Enforcement Operations Fund (246)</b>	<b>\$ 14,743,581</b>					
Nonspendable	245,241					
Restricted	11,929,291	\$ 11,929,291	\$ 1,576,398	\$ 2,643,757	\$ 2,488,268	\$ 5,220,868
Committed	2,569,049					
<b>Corrections Operations Fund (247)</b>	<b>\$ 14,153,329</b>					
Nonspendable	608,863					
Restricted	6,426,670	\$ 6,426,670	\$ 2,663,299	\$ 99,252	\$ 70,000	\$ 3,594,119
Committed	7,117,796					
<b>LG Abatement (Opioid) Fund (260)</b>	<b>\$ 981,351</b>					
Restricted	981,351	\$ 981,351	\$ 438,624	\$ -	\$ 350,000	\$ 192,727
<b>Renewable Energy / Sustainability Fund (261)</b>	<b>\$ 437,989</b>					
Restricted	437,989	\$ 437,989	\$ 472,982	\$ -	\$ -	\$ (34,993)

\*FY2025 revenue was overstated during the preparation of the FY2026 budget, current revenue can offset the negative available fund balance.

**SFC CLERK RECORDED 03/17/2026**

SANTA FE COUNTY  
 AVAILABLE FUND BALANCE  
 ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>Housing Capital Improvement Fund (301)</b>	<b>\$ 14,129</b>					
Restricted	14,129	\$ 14,129	\$ -	\$ -	\$ -	\$ 14,129
<b>CARES Act Fund (305)</b>	<b>\$ -</b>					
Fund Balance	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>ENTERPRISE / PROPRIETARY FUNDS</b>						
<b>Home Sales Fund (229)</b>	<b>\$ 4,050,642</b>					
Unrestricted	4,050,642	\$ 4,050,642	\$ -	\$ -	\$ -	\$ 4,050,642
<b>Regional Planning Authority Fund (501)</b>	<b>\$ 210,884</b>					
Unrestricted	210,884	\$ 210,884	\$ -	\$ -	\$ -	\$ 210,884
<b>Utilities Enterprise Fund (505)</b>	<b>\$ 184,450,349</b>					
Net Investment in Capital Assets	164,947,847					
Committed	7,587,033					
Unrestricted	11,915,469	\$ 11,915,469	\$ 7,118,696	\$ 704,724	\$ 1,036,133	\$ 3,055,916
<b>Housing Services Enterprise Fund (517)</b>	<b>\$ 10,862,295</b>					
Net Investment in Capital Assets	9,082,914					
Committed	150,277					
Unrestricted	1,629,104	\$ 1,629,104	\$ 58,714	\$ -	\$ -	\$ 1,570,390
<b>Self-Insurance Fund (601)</b>	<b>\$ 4,774,761</b>					
Committed	4,685,775					
Unrestricted	88,986	\$ 88,986	\$ -	\$ -	\$ -	\$ 88,986

**SFC CLERK RECORDED 03/17/2026**

SANTA FE COUNTY  
 AVAILABLE FUND BALANCE  
 ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>CAPITAL PROJECT FUNDS</b>						
<b>Community Development Block Grants Fund (250)</b>	<b>\$ 295</b>					
Restricted	295	\$ 295	\$ -	\$ -	\$ -	\$ 295
<b>Transfer Development Rights Fund (310)</b>	<b>\$ 51,785</b>					
Restricted	51,785	\$ 51,785	\$ -	\$ -	\$ -	\$ 51,785
<b>Road Projects Fund (311)</b>	<b>\$ 119,633</b>					
Restricted	119,633	\$ 119,633	\$ -	\$ -	\$ -	\$ 119,633
<b>Capital Outlay GRT (313)</b>	<b>\$ 66,400,660</b>					
Restricted	66,400,660	\$ 66,400,660	\$ 61,865,904	\$ 1,279,959	\$ 61,149	\$ 3,193,648
<b>GOB Series 2025 Fund (315)</b>	<b>\$ 247,907</b>					
Restricted	247,907	\$ 247,907	\$ 275,907		\$ -	\$ (28,000)
* Bond was issued on 7/1/2025, bond costs were split between FY2025 & FY2026 differently than expected resulting in the negative available fund balance						
<b>Special Appropriations and Other Projects Fund (318)</b>	<b>\$ 419,459</b>					
Restricted	419,459	\$ 419,459	\$ -	\$ -	\$ -	\$ 419,459
<b>GOB Series 2009 Fund (335)</b>	<b>\$ 108,347</b>					
Restricted	108,347	\$ 108,347	\$ 106,489	\$ -	\$ -	\$ 1,858
<b>GOB Series 2011 - Improvement &amp; Refunding Fund (339)</b>	<b>\$ 231,909</b>					
Restricted	231,909	\$ 231,909	\$ 204,917	\$ -	\$ -	\$ 26,992
<b>Equipment Loan Proceeds Fund (340)</b>	<b>\$ 1,203</b>					
Restricted	1,203	\$ 1,203	\$ -	\$ -	\$ -	\$ 1,203

**SFC CLERK RECORDED 03/17/2026**

**SANTA FE COUNTY  
AVAILABLE FUND BALANCE  
ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:**

	<b>2025 Audited Fund Balance</b>	<b>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</b>	<b>Budgeted Cash Used for FY2026 Budget</b>	<b>Amounts Previously Used for FY2026 Budget Adjustments</b>	<b>Current or Future Budget Adjustments Being Proposed</b>	<b>Adjusted Available Fund Balance</b>
<b>GOB Series 2023 Fund (350)</b> Restricted	\$ 25,525,193	\$ 25,525,193	\$ 23,452,714	\$ -	\$ -	\$ 2,072,479
<b>GOB Series 2013 Fund (351)</b> Restricted	\$ 1,502,956	\$ 1,502,956	\$ 1,173,677	\$ -	\$ -	\$ 329,279
<b>GOB Series 2015 - Improvement &amp; Refunding Fund (352)</b> Restricted	\$ 1,052,724	\$ 1,052,724	\$ 944,404	\$ -	\$ -	\$ 108,320
<b>GOB Series 2016 - Improvement &amp; Refunding Fund (354)</b> Restricted	\$ 854,314	\$ 854,314	\$ 383,481	\$ -	\$ -	\$ 470,833
<b>GRT Revenue Series 2016 - Improvement &amp; Refunding Fund (355)</b> Restricted	\$ 74,039	\$ 74,039	\$ 44,500	\$ -	\$ -	\$ 29,539
<b>GOB Series 2017 - Improvement &amp; Refunding Fund (356)</b> Restricted	\$ 4,222,381	\$ 4,222,381	\$ 3,745,566	\$ -	\$ -	\$ 476,815
<b>GOB Series 2018 - Improvements Fund (358)</b> Restricted	\$ 5,305,532	\$ 5,305,532	\$ 4,580,541	\$ -	\$ -	\$ 724,991
<b>GRT Revenue Series 2019 - Improvements Fund (359)</b> Restricted	\$ 5,379,723	\$ 5,379,723	\$ 5,081,024	\$ -	\$ -	\$ 298,699
<b>GOB Series 2021 - Improvement &amp; Refunding Fund (357)</b> Restricted	\$ 15,395,822	\$ 15,395,822	\$ 13,393,455	\$ -	\$ -	\$ 2,002,367

**SFC CLERK RECORDED 03/17/2026**

SANTA FE COUNTY  
 AVAILABLE FUND BALANCE  
 ALLOCATION OF FISCAL YEAR 2026 BUDGET ADJUSTMENTS:

	<u>2025 Audited Fund Balance</u>	<u>Unassigned (GF), Unrestricted or Restricted (All Other Funds)</u>	<u>Budgeted Cash Used for FY2026 Budget</u>	<u>Amounts Previously Used for FY2026 Budget Adjustments</u>	<u>Current or Future Budget Adjustments Being Proposed</u>	<u>Adjusted Available Fund Balance</u>
<b>DEBT SERVICE FUNDS</b>						
<b>GOB Debt Service Fund (401)</b>	<b>\$ 22,250,188</b>					
Restricted	22,250,188	\$ 22,250,188	\$ -	\$ -	\$ -	\$ 22,250,188
<b>Equipment Loan Debt Service Fund (403)</b>	<b>\$ 127,215</b>					
Restricted	127,215	\$ 127,215	\$ -	\$ -	\$ -	\$ 127,215
<b>Jail Revenue Bond Debt Service Fund (405)</b>	<b>\$ 5,049,673</b>					
Restricted	5,049,673	\$ 5,049,673	\$ -	\$ -	\$ -	\$ 5,049,673
<b>GRT Revenue Bond Debt Service Fund (406)</b>	<b>\$ 967,445</b>					
Restricted	967,445	\$ 967,445	\$ -	\$ -	\$ -	\$ 967,445
<b>WTB Loan/Grant Debt Service Fund (414)</b>	<b>\$ 615,786</b>					
Restricted	615,786	\$ 615,786	\$ -	\$ -	\$ -	\$ 615,786