SANTA FE COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2026 - 082

A RESOLUTION COMMITTING FISCAL YEAR 2026 FUND BALANCE PURSUANT TO THE SANTA FE COUNTY FUND BALANCE, RESERVE AND BUDGET CONTINGENCIES POLICY

WHEREAS, on June 9, 2015, the Board of County Commissioners (Board) of Santa Fe County (County) passed Resolution No. 2015-84, which adopted the Santa Fe County Fund Balance, Reserve, and Budget Contingencies Policy; and

WHEREAS, on January 8, 2019, the Board adopted Resolution 2019-7, A Resolution Repealing and Replacing the Santa Fe County Fund Balance, Reserve, and Budget Contingencies Policy, which adopted the Santa Fe County Fund Balance, Reserve, and Budget Contingencies Policy attached as an Exhibit to Resolution 2019-7 (hereinafter "Policy"); and

WHEREAS, all capitalized terms used herein have the meaning given to them in the Policy; and

WHEREAS, the Policy established minimum Reserve requirements for various funds and purposes; and

WHEREAS, Section IV(F) of the Policy gives the Board the authority to set aside funds as a Committed Fund Balance by passage of a resolution; and

WHEREAS, Section IV(F) of the Policy states that the Board must pass all Committed Fund Balance resolutions by June 30th of the applicable fiscal year; and

WHEREAS, County Finance Division staff has calculated the amount of funds that must be committed as Reserves for each fund and purpose to comply with the Policy, which amounts are set forth in Exhibit A by fund and/or purpose; and

WHEREAS, the Board desires to implement the Policy and set aside funds as a Committed Fund Balance for the 2026 Fiscal Year.

NOW, THEREFORE, BE IT RESOLVED by the Santa Fe County Board of County Commissioners hereby commits the amounts set forth in Exhibit A for the specific purposes identified in Exhibit A.

PASSED, APPROVED, AND ADOPTED ON THIS 30th DAY OF JUNE 2026.

SANTA FE COUNTY
BOARD OF COUNTY COMMISSIONERS

By: ______________________________
Justin S. Greene, Chair

ATTEST:

Katharine E, Clark
Santa Fe County Clerk

Date: 07/01/2026

Approved as to form:

Walker Boyd
Santa Fe County Attorney

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 8

I Hereby Certify That This Instrument Was Filed for Record On The 2ND Day Of July, 2026 at 11:33:35 AM And Was Duly Recorded as Instrument # 2086874 Of 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 07/02/2026

SANTA FE COUNTY
COMMITTED FUND BALANCE RESOLUTION
SCHEDULE OF FUND BALANCE COMMITMENTS
June 30, 2026

Exhibit A

FUND BALANCE TO COMMIT - GENERAL FUND	BASIS PER RESOLUTION 2019-7	CALCULATION CRITERIA	AMOUNT TO COMMIT
Contingency Reserve	10% FY26 Est Budget Study Original Operating Budget	$ 142,409,610	$ 14,240,961
Disaster Recovery	15% of FY25 Unrestricted FB	134,043,254	20,106,488
Uninsured Losses	10% of FY25 Unrestricted FB	134,043,254	13,404,325
Major Infrastructure Repair/Replacement	15% of FY25 Unrestricted FB	134,043,254	20,106,488
TOTAL FUND BALANCE TO COMMIT - GENERAL FUND			**$ 67,858,262**

FUND BALANCE TO COMMIT - SPECIAL REVENUE FUNDS			
Corrections Fund (201)	10% FY26 Original Operating Budget	$ 100,000	$ 10,000
Property Valuation Fund (203)	10% FY26 Original Operating Budget	2,538,711	253,871
Road Maintenance Fund (204)	10% FY26 Original Operating Budget	11,098,947	1,109,895
Environmental GRT Fund (212)	10% FY26 Original Operating Budget	2,384,655	238,466
Lodgers Tax Facility Fund (214)	10% FY26 Original Operating Budget	3,569,796	356,980
Lodgers Tax Advertising Fund (215)	10% FY26 Original Operating Budget	2,291,984	229,198
Clerk Recording Fees Fund (218)	10% FY26 Original Operating Budget	431,317	43,132
Correctional GRT Fund (219)	10% FY26 Original Operating Budget	8,973,525	897,353
Indigent Hospital Fund (220)	10% FY26 Original Operating Budget	6,221,272	622,127
Fire Tax 1/4% Fund (222)	10% FY26 Original Operating Budget	7,365,674	736,567
Health Care Assistance Program Fund (223)	10% FY26 Original Operating Budget	5,658,548	565,855
Economic Development Fund (224)	10% FY26 Original Operating Budget	665,000	66,500
EMS Health Care Fund (232)	10% FY26 Original Operating Budget	3,754,232	375,423
Alcohol Programs Fund (241)	10% FY26 Original Operating Budget	2,048,074	204,807
Fire Operations Fund (244)	25% FY26 Original Operating Budget	33,743,684	8,435,921
Emergency Communication Operations Fund (245)	25% FY26 Original Operating Budget	8,423,635	2,105,909
Law Enforcement Operations Fund (246)	10% FY26 Original Operating Budget	24,132,159	2,413,216
Corrections Operations Fund (247)	25% FY26 Original Operating Budget	29,412,274	7,353,069
TOTAL FUND BALANCE TO COMMIT - SPECIAL REVENUE FUNDS			**$ 26,018,289**

FUND BALANCE TO COMMIT - ENTERPRISE FUNDS			
Utilities Fund (505)	50% FY26 Original Operating Budget	$ 20,905,682	$ 10,452,841
Housing Services Fund (517)	10% FY26 Original Operating Budget	2,186,696	218,670
TOTAL FUND BALANCE TO COMMIT - ENTERPRISE FUNDS			**$ 10,671,511**

FUND BALANCE TO COMMIT - INTERNAL SERVICE FUND			
Self-Insurance Fund (601)	35-45% FY26 Original Operating Budget	$ 13,331,600	$ 5,332,640
TOTAL FUND BALANCE TO COMMIT - INTERNAL SERVICE FUND			**$ 5,332,640**

SANTA FE COUNTY
COMMITTED FUND BALANCE RESOLUTION
SCHEDULE OF FUND BALANCE COMMITMENTS
June 30, 2026

Exhibit A

FUND BALANCE TO COMMIT - GENERAL FUND	BASIS PER RESOLUTION 2019-7	CALCULATION CRITERIA	AMOUNT TO COMMIT
Contingency Reserve	10% FY26 Est Budget Study Original Operating Budget	$ 142,409,610	$ 14,240,961
Disaster Recovery	15% of FY25 Unrestricted FB	134,043,254	20,106,488
Uninsured Losses	10% of FY25 Unrestricted FB	134,043,254	13,404,325
Major Infrastructure Repair/Replacement	15% of FY25 Unrestricted FB	134,043,254	20,106,488
TOTAL FUND BALANCE TO COMMIT - GENERAL FUND			**$ 67,858,262**

FUND BALANCE TO COMMIT - SPECIAL REVENUE FUNDS			
Corrections Fund (201)	10% FY26 Original Operating Budget	$ 100,000	$ 10,000
Property Valuation Fund (203)	10% FY26 Original Operating Budget	2,538,711	253,871
Road Maintenance Fund (204)	10% FY26 Original Operating Budget	11,098,947	1,109,895
Environmental GRT Fund (212)	10% FY26 Original Operating Budget	2,384,655	238,466
Lodgers Tax Facility Fund (214)	10% FY26 Original Operating Budget	3,569,796	356,980
Lodgers Tax Advertising Fund (215)	10% FY26 Original Operating Budget	2,291,984	229,198
Clerk Recording Fees Fund (218)	10% FY26 Original Operating Budget	431,317	43,132
Correctional GRT Fund (219)	10% FY26 Original Operating Budget	8,973,525	897,353
Indigent Hospital Fund (220)	10% FY26 Original Operating Budget	6,221,272	622,127
Fire Tax 1/4% Fund (222)	10% FY26 Original Operating Budget	7,365,674	736,567
Health Care Assistance Program Fund (223)	10% FY26 Original Operating Budget	5,658,548	565,855
Economic Development Fund (224)	10% FY26 Original Operating Budget	665,000	66,500
EMS Health Care Fund (232)	10% FY26 Original Operating Budget	3,754,232	375,423
Alcohol Programs Fund (241)	10% FY26 Original Operating Budget	2,048,074	204,807
Fire Operations Fund (244)	25% FY26 Original Operating Budget	33,743,684	8,435,921
Emergency Communication Operations Fund (245)	25% FY26 Original Operating Budget	8,423,635	2,105,909
Law Enforcement Operations Fund (246)	10% FY26 Original Operating Budget	24,132,159	2,413,216
Corrections Operations Fund (247)	25% FY26 Original Operating Budget	29,412,274	7,353,069
TOTAL FUND BALANCE TO COMMIT - SPECIAL REVENUE FUNDS			**$ 26,018,289**

FUND BALANCE TO COMMIT - ENTERPRISE FUNDS			
Utilities Fund (505)	50% FY26 Original Operating Budget	$ 20,905,682	$ 10,452,841
Housing Services Fund (517)	10% FY26 Original Operating Budget	2,186,696	218,670
TOTAL FUND BALANCE TO COMMIT - ENTERPRISE FUNDS			**$ 10,671,511**

FUND BALANCE TO COMMIT - INTERNAL SERVICE FUND			
Self-Insurance Fund (601)	35-45% FY26 Original Operating Budget	$ 13,331,600	$ 5,332,640
TOTAL FUND BALANCE TO COMMIT - INTERNAL SERVICE FUND			**$ 5,332,640**

SANTA FE COUNTY
COMMITTED FUND BALANCE RESOLUTION
SCHEDULE OF FUND BALANCE COMMITMENTS
June 30, 2026

		Exhibit B			
FUND BALANCE TO COMMIT - GENERAL FUND	**BASIS PER RESOLUTION 2019-7**	**AMOUNT TO COMMIT**	**PRESENTED TO BCC 6/25/2025 AMOUNT TO COMMIT**	**DIFFERENCE BETWEEN FY 2025 & FY 2026**	**% CHANGE BETWEEN FY 2025 & FY 2026**
Contingency Reserve	10% FY27 Est Budget Study Original Operating Budget	$ 14,240,961	$ 14,850,779	(609,818)	-4.1%
Disaster Recovery	15% of FY25 Unrestricted FB	20,106,488	16,642,362	3,464,126	20.8%
Uninsured Losses	10% of FY25 Unrestricted FB	13,404,325	11,094,908	2,309,417	20.8%
Major Infrastructure Repair/Replacement	15% of FY25 Unrestricted FB	20,106,488	16,642,362	3,464,126	20.8%
TOTAL FUND BALANCE TO COMMIT - GENERAL FUND (101)		**$ 67,858,262**	**$ 59,230,411**		
FUND BALANCE TO COMMIT - SPECIAL REVENUE FUNDS					
Corrections Fund (201)	10% FY26 Original Operating Budget	$ 10,000	$ 20,000	(10,000)	-50.0%
Property Valuation Fund (203)	10% FY26 Original Operating Budget	253,871	251,439	2,432	1.0%
Road Maintenance Fund (204)	10% FY26 Original Operating Budget	1,109,895	1,337,474	(227,579)	-17.0%
Environmental GRT Fund (212)	10% FY26 Original Operating Budget	238,466	161,200	77,266	47.9%
Lodgers Tax Facility Fund (214)	10% FY26 Original Operating Budget	356,980	273,698	83,282	30.4%
Lodgers Tax Advertising Fund (215)	10% FY26 Original Operating Budget	229,198	202,124	27,074	13.4%
Clerk Recording Fees Fund (218)	10% FY26 Original Operating Budget	43,132	48,130	(4,998)	-10.4%
Correctional GRT Fund (219)	10% FY26 Original Operating Budget	897,353	1,722,172	(824,819)	-47.9%
Indigent Hospital Fund (220)	10% FY26 Original Operating Budget	622,127	604,796	17,331	2.9%
Fire Tax 1/4% Fund (222)	10% FY26 Original Operating Budget	736,567	462,839	273,728	59.1%
Health Care Assistance Program Fund (223)	10% FY26 Original Operating Budget	565,855	545,920	19,935	3.7%
Economic Development Fund (224)	10% FY26 Original Operating Budget	66,500	94,556	(28,056)	-29.7%
EMS Health Care Fund (232)	10% FY26 Original Operating Budget	375,423	248,417	127,006	51.1%
Alcohol Programs Fund (241)	10% FY26 Original Operating Budget	204,807	215,327	(10,520)	-4.9%
Fire Operations Fund (244)	25% FY26 Original Operating Budget	8,435,921	7,069,287	1,366,634	19.3%
Emergency Communication Operations Fund (245)	25% FY26 Original Operating Budget	2,105,909	1,498,477	607,432	40.5%
Law Enforcement Operations Fund (246)	10% FY26 Original Operating Budget	2,413,216	2,569,049	(155,833)	-6.1%
Corrections Operations Fund (247)	25% FY26 Original Operating Budget	7,353,069	7,117,796	235,273	3.3%
TOTAL FUND BALANCE TO COMMIT - SPECIAL REVENUE FUNDS		**$ 26,018,289**	**$ 24,442,701**		
FUND BALANCE TO COMMIT - ENTERPRISE FUNDS					
Utilities Fund (505)	50% FY26 Original Operating Budget	$ 10,452,841	$ 7,587,033	2,865,808	37.8%
Housing Services Fund (517)	10% FY26 Original Operating Budget	218,670	150,277	68,393	45.5%
TOTAL FUND BALANCE TO COMMIT - ENTERPRISE FUNDS		**$ 10,671,511**	**$ 7,737,310**		
FUND BALANCE TO COMMIT - INTERNAL SERVICE FUND					
Self-Insurance Fund (601)	35-45% FY26 Original Operating Budget	$ 5,332,640	$ 4,685,775	646,865	13.8%
TOTAL FUND BALANCE TO COMMIT - INTERNAL SERVICE FUND		**$ 5,332,640**	**$ 4,685,775**		

SANTA FE COUNTY
COMMITTED FUND BALANCE RESOLUTION
SCHEDULE OF ESTIMATED FUND BALANCE COMPONENTS
June 30, 2026

Exhibit C

FUND	2025 FUND BALANCE	ESTIMATED 2026 REVENUE	ESTIMATED 2026 EXPENDITURES	ESTIMATED 2026 NET INCOME	ESTIMATED 2026 FUND BALANCE	ESTIMATED 2026 FUND BALANCE RESERVE REQUIREMENTS	CLASSIFICATION
						$ 271,404	NONSPENDABLE
						4,021,678	RESTRICTED SF STUDIOS
						24,892,990	RESTRICTED DFA
						2,445,069	RESTRICTED 2026 DEBT SERVICE
						14,240,961	COMMITTED - CONTINGENCY RESERVE
General Fund (101)						20,106,488	COMMITTED - DISASTER RECOVERY
						13,404,325	COMMITTED - UNINSURED LOSSES
						20,106,488	COMMITTED - MAJOR INFRASTRUCTURE R&R
						36,843,560	ASSIGNED - BUDGETED CASH
						42,150,061	UNASSIGNED
	165,991,338	123,803,126	111,311,440	12,491,686	178,483,024	$ 178,483,024	TOTAL
SPECIAL REVENUE FUNDS							
						$ 51,663	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Corrections Fund (201)						10,000	COMMITTED
						-	ASSIGNED - BUDGETED CASH
	61,663	-	-	-	61,663	$ 61,663	TOTAL
						$ 2,519,797	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Property Valuation Fund (203)						253,871	COMMITTED
						178,938	ASSIGNED - BUDGETED CASH
	3,160,733	2,049,876	2,258,003	(208,127)	2,952,606	$ 2,952,606	TOTAL
						$ 59,544	NONSPENDABLE
						4,285,394	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Road Maintenance Fund (204)						1,058,764	RESTRICTED DFA
						1,109,895	COMMITTED
						3,047,537	ASSIGNED - BUDGETED CASH
	8,575,057	10,042,526	9,056,449	986,077	9,561,134	$ 9,561,134	TOTAL
						$ 457,006	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Environmental GRT Fund (212)						238,466	COMMITTED
						-	
	1,596,153	1,485,826	2,386,507	(900,681)	695,472	$ 695,472	TOTAL
						$ 2,062,505	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Lodgers Tax Facility Fund (214)						356,980	COMMITTED
						8,189	ASSIGNED - BUDGETED CASH
	3,095,939	1,421,537	2,089,802	(668,265)	2,427,674	$ 2,427,674	TOTAL
						$ 1,577,803	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Lodgers Tax Advertising Fund (215)						229,198	COMMITTED
						354,827	ASSIGNED - BUDGETED CASH
	1,668,906	1,421,537	928,615	492,922	2,161,828	$ 2,161,828	TOTAL
						$ 444,602	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
Clerk Recording Fees Fund (218)						43,132	COMMITTED
						143,000	ASSIGNED - BUDGETED CASH
	568,166	191,529	128,961	62,568	630,734	$ 630,734	TOTAL

SANTA FE COUNTY
COMMITTED FUND BALANCE RESOLUTION
SCHEDULE OF ESTIMATED FUND BALANCE COMPONENTS
June 30, 2026

Exhibit C

FUND	2025 FUND BALANCE	ESTIMATED 2026 REVENUE	ESTIMATED 2026 EXPENDITURES	ESTIMATED 2026 NET INCOME	ESTIMATED 2026 FUND BALANCE	ESTIMATED 2026 FUND BALANCE RESERVE REQUIREMENTS	CLASSIFICATION
SPECIAL REVENUE FUNDS (Continued)							
Correctional GRT Fund (219)						$ 1,180,888	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						897,353	COMMITTED
						-	ASSIGNED - BUDGETED CASH
	1,788,126	9,255,277	8,965,162	290,115	2,078,241	$ 2,078,241	TOTAL
Indigent Hospital Fund (220)						$ 7,686,157	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						622,127	COMMITTED
						-	ASSIGNED - BUDGETED CASH
	10,586,959	9,128,284	11,406,959	(2,278,675)	8,308,284	$ 8,308,284	TOTAL
Fire Tax 1/4% Fund (222)						$ 4,978	NONSPENDABLE
						4,243,777	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						736,567	COMMITTED
						-	ASSIGNED - BUDGETED CASH
	6,528,810	3,114,525	4,658,013	(1,543,488)	4,985,322	4,985,322	TOTAL
Health Care Assistance Program Fund (223)						$ -	NONSPENDABLE
						5,295,349	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						565,855	COMMITTED
						71,777	ASSIGNED - BUDGETED CASH
	5,099,022	5,453,833	4,619,874	833,959	5,932,981	$ 5,932,981	TOTAL
Economic Development Fund (224)						$ 4,010,026	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						66,500	COMMITTED
						272,500	ASSIGNED - BUDGETED CASH
	4,609,076	200,000	460,050	(260,050)	4,349,026	$ 4,349,026	TOTAL
EMS Health Care Fund (232)						$ 1,260,790	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						375,423	COMMITTED
						39,422	ASSIGNED - BUDGETED CASH
	1,586,574	2,640,655	2,551,594	89,061	1,675,635	$ 1,675,635	TOTAL
Alcohol Programs Fund (241)						$ 2,309	NONSPENDABLE
						265,202	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						204,807	COMMITTED
						43,699	ASSIGNED - BUDGETED CASH
	500,272	1,624,841	1,609,096	15,745	516,017	$ 516,017	TOTAL
Fire Operations Fund (244)						$ 132,572	NONSPENDABLE
						5,173,072	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						8,435,921	COMMITTED
						995,124	ASSIGNED - BUDGETED CASH
	18,569,617	27,645,706	31,478,634	(3,832,928)	14,736,689	$ 14,736,689	TOTAL
Emergency Communication Operations Fund (245)						$ 8,566	NONSPENDABLE
						3,977,726	AVAILABLE FOR EXPENDITURE CONSISTENT WITH FUND RESTRICTIONS
						2,105,909	COMMITTED
						788,049	ASSIGNED - BUDGETED CASH
	5,820,776	6,812,003	5,752,529	1,059,474	6,880,250	$ 6,880,250	TOTAL

SANTA FE COUNTY
COMMITTED FUND BALANCE RESOLUTION
SCHEDULE OF ESTIMATED FUND BALANCE COMPONENTS
June 30, 2026

Exhibit C

FUND	2025 FUND BALANCE	ESTIMATED 2026 REVENUE	ESTIMATED 2026 EXPENDITURES	ESTIMATED 2026 NET INCOME	ESTIMATED 2026 FUND BALANCE	ESTIMATED 2026 FUND BALANCE RESERVE REQUIREMENTS	CLASSIFICATION
SPECIAL REVENUE FUNDS (Continued)							
Law Enforcement Operations Fund (246)						$ 245,241	NONSPENDABLE
						7,312,991	RESTRICED BY DEFAULT
						2,413,216	COMMITTED
						4,572,304	ASSIGNED - BUDGETED CASH
	14,743,581	22,668,528	22,868,357	(199,829)	14,543,752	$ 14,543,752	TOTAL
Corrections Operations Fund (247)						$ 608,863	NONSPENDABLE
						5,890,861	RESTRICED BY DEFAULT
						-	DEBT SERVICE
						7,353,069	COMMITTED
						1,131,477	ASSIGNED - BUDGETED CASH
	14,153,329	27,618,267	26,787,326	830,941	14,984,270	$ 14,984,270	TOTAL
ENTERPRISE FUNDS							
Utilities Fund (505)						$ 171,640,045	RESTRICED BY DEFAULT
						10,452,841	COMMITTED
						111,135	ASSIGNED - BUDGETED CASH
	184,450,349	9,108,559	11,354,887	(2,246,328)	182,204,021	$ 182,204,021	TOTAL
Housing Services Fund (517)						$ 10,796,566	RESTRICED BY DEFAULT
						76,471	RESTRICTED BY HUD
						218,670	COMMITTED
						-	ASSIGNED - BUDGETED CASH
	10,862,295	2,389,681	2,160,269	229,412	11,091,707	$ 11,091,707	TOTAL
INTERNAL SERVICE FUND							
Self-Insurance Fund (601)						$ 5,332,640	COMMITTED
						$ -	ASSIGNED - BUDGETED CASH
	4,774,761	16,052,139	15,494,260	557,879	5,332,640	$ 5,332,640	TOTAL