SANTA FE COUNTY
RESOLUTION 2026- 149

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

Whereas, the Board of County Commissioners meeting in regular session on _____ did request the following budget adjustment:

Department / Division: Clerk's Office

Budget Adjustment Type (drop down): **Other** Fiscal Year: 2027 (July 1, 2026 - June 30, 2027)

BUDGETED REVENUES: (use continuation sheet, ifnecessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0903	371	9000	NM SOS MOU for the 2026 General Election	$ 694,789	
Total					$ 694,789	$ -

BUDGETED EXPENDITURES: (use continuation sheet, ifnecessary)

FUND CODE XXX	DEPARTMENT/ DIVISION XXXX	ACTIVITY BASIC/SUB XXX	ELEMENT/ OBJECT XXXX	LINE DESCRIPTION	INCREASE AMOUNT	DECREASE AMOUNT
101	0903	417	1024	Election Worker Wages	$ 644,166	
101	0903	417	7037	Election Publications	4,952	
101	0903	417	7001	Tabulator Delivery	7,265	
101	0903	417	6007	Election Supplies	16,700	
101	0903	417	7002	Polling Place Building Requirements	21,706	
Total					$ 694,789	$ -

Requesting Department Approval: Jennifer Wilson **Title:** Deputy Clerk **Date:** 10/27/2026 **Log #** 9

Capital/Grants Approval: [signature] **Date:** 10/27/2026 **Budget Administrator:** [signature]

Finance Dept Approval: [signature] **Date:** 10/27/2026 **Entered by:** _____ **Date** _____

County Mgr Approval: [signature] **Date:** 11/12/2026 **Updated by:** _____ **Date:** _____

SANTA FE COUNTY
RESOLUTION 2026- 149

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.		
	Santa Fe County has entered into a Memorandum of Understanding (MOU) Agreement, Santa Fe County Agreement No. 2027-0145-CLK, with the New Mexico Office of the Secretary of State (SOS) for elections costs related to the 2026 General Election in the amount of $694,788.97. The County Clerk's Office is requesting that these funds be budgeted.		
		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
	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	
	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
	D. Is a match required? If Yes, please identify funding source in the line below.		X

PLEASE PROVIDE THE LINE ITEM OF THE MATCH BELOW

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

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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 10th **Day of** November**, 2026.**

Santa Fe Board of County Commissioners

Justin Greene, Chairperson

ATTEST:

Katharine E. Clark, County Clerk

COUNTY CLERK
KATHARINE E. CLARK
SANTA FE COUNTY NEW MEXICO

OUNTY OF SANTA FE)
TATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 11

Hereby Certify That This Instrument Was Filed for
ecord On The 12TH Day Of November, 2026 at 01:53:42 PM
nd Was Duly Recorded as Instrument # 2095683
f The Records Of Santa Fe County

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

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NEW MEXICO

MEMORANDUM OF UNDERSTANDING

OFFICE OF THE SECRETARY OF STATE

AND

Santa Fe COUNTY

This **MEMORANDUM OF UNDERSTANDING** ("Agreement" or "MOU") is entered into by and between the Office of the Secretary of State ("Office" or "Agency") and **Santa Fe** County ("County"), (collectively, "the Parties") as of the last date of execution by the Parties below.

RECITALS

WHEREAS, the General Election ("Election") is to be held statewide on **November 3, 2026** "Election Day"; and

WHEREAS, the Agency, as required under the New Mexico Election Code, is responsible to pay eligible costs of the Election, including reasonable costs incurred by each County Clerk; (NMSA 1978 §1-11-19 Costs of Elections; Election Fund): and

WHEREAS, the Agency has been appropriated funds from the New Mexico State Legislature to pay for the cost of conducting and/or administering a General Election; and

WHEREAS, it is in the interest of both Parties for the Office to sub-grant appropriated funds to each County prior to a given Election with the intent of such funds to cover the costs of running an Election.

AGREEMENT

THEREFORE, the Parties agree that this MOU is entered expressly and solely for the purpose of providing state-appropriated funds to **Santa Fe County** to cover the costs of conducting and administering the General Election.

1. RESPONSIBILITIES

The Office shall:

A. Issue to **Santa Fe** County a warrant drawn through the New Mexico Department of Finance and Administration (DFA) at least ninety (90) days prior to Election Day in the amount of **$694,788.97** for projected costs that the Parties agree will be incurred in the administration of the General Election.

The County shall:

A. Finalize and sign this MOU at least sixty (60) days prior to Election Day.
B. Use the appropriated funds in accordance with the New Mexico Election Code and in compliance with the reimbursable expenses outlined in Appendix A of this Agreement.
C. Provide to the Office, no later than forty-five (45) days following Election Day, a full accounting of expenses incurred during the Election and provide to the Office all invoices, receipts, and copies

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of warrants paid by the County during the election cycle.

A. Return any unused funds to the Office upon completion of election-related activity no later than forty-five (45) days following Election Day.

1. ADDITIONAL REIMBURSEMENTS

If Election costs incurred to a County exceed the initial amount provided through this MOU, the County may request reimbursement no later than forty-five (45) days after Election Day using a prescribed form provided by the Office with a description detailing the additional costs and their relevance to the Election. Additional costs are not guaranteed to be reimbursed but shall be reimbursed by the Office if such costs are deemed to be eligible expenses and if funds are available.

2. INELIGIBLE EXPENSES

The Office shall not reimburse ineligible expenses under any circumstance. The Office shall conduct an internal review of all expenditures under this MOU and utilize historical expenditure data to verify year-over-year trends to determine eligibility of expenses and their applicability to the items listed in Table 1. Appendix A.

All work is expected to be complete on or before Election Day; in no case shall work extend beyond Election Day with the exception of poll worker costs described in Table 1 Appendix A, a potential recount or recheck, or any work required by a court order issued pursuant to the Election Code. If any funds remain after the completion of the Election, such funds must be returned to the Office no later than forty-five (45) days following Election Day.

Table 2. Appendix B is the Schedule of Non-Allowable Expenses. The items are not eligible for reimbursement with funds provided under this MOU. This does not mean these expenses are not legitimate election-related costs; rather, they must be covered using county funds. Counties must ensure that expenditures conform strictly to allowable categories as outlined in Appendix A. The items in Appendix B are examples of non-reimbursable cost for this fund source and are not intended to be exhaustive.

3. BUDGET ALLOCATION BY DESCRIPTION/AMOUNT

ELECTION EXPENDITURE SUMMARY		
Item	**Description**	**Amount**
1	**Poll Worker/Election Board**	$331,422.96
2	**Registration Officers** *(including Same Day Registration)*	$38,827.63
3	**Language Interpreters**	$0.00
4	**Election Publication(s)**	$4,952.28
5	**Tabulator Delivery**	$7,264.89
6	**Postage** *(if applicable)*	$0.00
7	**Office Supplies** *(if applicable)*	$16,699.85
8	**Messengers/Couriers** *(if applicable)*	$125,343.30
9	**Polling Place Signage & Building Requirement** *(if applicable)*	$21,706.10
10	**Other**	$148,572.97
11	**Recount Costs** *(if applicable)*	$0.00
	Total Amount	$694,788.97

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4. TERM

This Agreement shall become effective upon the final signature affixed to this Agreement and shall remain in effect until its expiration forty-five (45) days following Election Day, unless terminated pursuant to Article 7.

5. RESPONSIBILITIES

A. **Records.** The County shall maintain all fiscal records detailing expenditures under this MOU and follow Generally Accepted Accounting Principles (GAAP), and account for all receipts and disbursements of funds transferred to the County pursuant to this MOU.
B. **MOU Execution.** Should a MOU between the Parties fail to be finalized sixty (60) days prior to Election Day, the County shall only be reimbursed for eligible expenses as outlined in 1.10.36 NMAC and will only be reimbursed upon finalization of an executed MOU.
C. **Reporting.** Each County shall file a report of expenditures with the Office no later than forty-five (45) days after Election Day for accounting. The report shall include a completed expenditure form provided by the Office with a description detailing the costs and their relevance to the Election. The County shall return any unused funds via physical check made payable to the Office of the Secretary of State no later than forty-five (45) days after Election Day. If a County does not file expenditure reports by the deadline established in Section A of 1.10.36.10 NMAC, the County shall not be reimbursed for additional requests until the expenditure report is filed and funds become available for reimbursement.

6. LIABILITY

Each Party shall be solely responsible for liabilities due to its own violation or alleged violation of requirements applicable to the performance of the MOU. Neither Party shall be responsible for the other Party's acts or omissions in connection with this MOU. Any liability incurred in connection with this MOU is subject to the New Mexico Tort Claims Act, Section 41-4-1 et seq., NMSA 1978, as amended.

7. TERMINATION

Either Party may terminate this Agreement for cause or convenience by giving notice in writing to the other Party at least thirty (30) days of the date of intended termination.

8. AMENDMENT

This MOU shall not be altered, changed, or amended except by a written instrument duly executed by both Parties. Any amendments shall be made in writing and shall be agreed to and executed by the respective signatories before becoming effective.

9. CONTACTS

The parties will send written notice when needed to the following individuals:

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To the Office:

Anthony Chavez
Chief Financial Officer
New Mexico Office of the Secretary of State
325 Don Gaspar Ave, Suite 300
Santa Fe, NM 87501
Anthony.chavez@sos.nm.gov
(505) 827-3666

To the County:

Katharine E. Clark
Santa Fe County Clerk
PO Box 1985
Santa Fe NM, 87504
kclark@santafecountynm.gov
(505) 986-6280

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10. MISCELLANEOUS PROVISIONS

A. **Compliance with Laws.** The laws of the State of New Mexico will govern this MOU. The Parties shall comply with all federal and State laws, regulations, and rules applicable to the performance of this MOU and the duties hereunder.
B. **Subsequent Terms.** This MOU supersedes and replaces all previous oral or written agreements between the Parties relating to the subject matter hereof. Furthermore, this MOU contains the entire agreement and understanding between the Parties relating to the subject matter.
C. **Appropriations**. The terms of this MOU are contingent upon sufficient appropriations and authorizations made by the Legislature of New Mexico.
D. **Property**. The parties understand and agree that property, if any, acquired as a result of this Agreement shall be the property of the County.

In witness whereof, this Agreement is duly executed upon the date of the last signature affixed and dated:

Maggie Toulouse Oliver, Secretary of State
Office of the Secretary of State

Date

Peter Auh, General Counsel
Office of the Secretary of State

Date

Katharine E. Clark, County Clerk
County of Santa Fe

Date

(room for additional signature as required per county)

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TABLE 1. APPENDIX A

Schedule of Cost Eligibility

DESCRIPTION	STATUTORY REQUIREMENT	RELEVANT STATUTE(S)	REASONABLY INCLUDES:
Poll Workers (Election Boards; Absentee, Early and Election Day)	Each election board shall consist of a minimum of three judges (required); one presiding judge and two election judges. Election clerks can also be appointed to assist the presiding judge and election judges.	1-2-12 & 1-9-5(C), 1-2-4,1-2-5, 1-2-16,1-2-17 NMSA 1978	For all polling locations, no fewer than three judges are required to administer the election. In the case of Voter Convenience Centers (VCCs), a minimum of two ballot-on-demand stations are required per site; counties will need to plan accordingly to ensure adequate staffing to operate these systems.
Registration Officers (Same Day Registration)	During a statewide the county clerk's office or alternate voting location if the clerk has assigned an authorized deputy to serve as a registration officer at the alternate voting location.	1-4-5.7 (D), NMSA 1978	The cost of one authorized registration officer, per polling location (that is offering SDR), per day.
Interpreters	In those polling places designated by the secretary of state as being subject to the provisions of the 1975 amendments to the federal Voting Rights Act of 1965, oral assistance shall be made available to assist language minority voters who cannot read sufficiently well to exercise the elective franchise. As used in the Election Code, "language minority" means a person who is an American Indian or of Spanish heritage and "inability to read well enough to exercise the elective franchise" means inability to read the languages in which the ballot is printed or the inability to understand instructions for operating the voting machine.	1-2-19, NMSA 1978	Assisting voters who speak a language that is unwritten; precincts identified as "Native American Precincts" through the Native American Election Information Program.
Messengers	The county clerk may appoint messengers to deliver ballot boxes, poll books, keys, election supplies and other materials pertaining to the election. Messengers may also be authorized to collect absentee ballots and removable media storage devices from polling places designated by the county clerk. and deliver them to locations.	1-2-20, NMSA 1978	Individuals appointed by the clerk to serve as messengers, who comply with the requirements outlined in 1-2-20.
Election Publications	Election board standby list: Not less than twenty-one days prior to the date for appointing members of election boards, the county clerk shall publish a notice once in a newspaper of general circulation to the effect that election boards are to be appointed for the specified number of precincts, stating the number of persons composing each board and that applications for the standby list will be accepted at the county clerk's office. Notice of election: The notice of election shall be published at least once, not more than twenty-one nor less than seven days before election day. The notice of election shall be published in a legal newspaper as provided in Section 14 11 2, NMSA 1978. If no legal newspaper is published in the	1-2-9 & 1-11-3(A), NMSA 1978	Publication of the election board standby list and notice of election.

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	county, the notice of election shall be published in a legal newspaper of general circulation in the county. The notice of election shall be printed in English and Spanish. The notice of election shall be broadcast on a radio station in the appropriate Native American languages in those counties affected by the federal Voting Rights Act of 1965, as amended.		
Polling Place Signage & Building Requirements	The location of each polling place within a building shall be clearly designated by appropriate signs, displayed prominently and clearly. Signs for each polling place shall be clearly displayed outside the building where polling takes place.	1-3-18(A), 1-22-19, NMSA 1978	Appropriate signage and materials used to clearly and prominently display where polling is taking place.
Postage	The Secretary of State shall deposit sufficient funds in the business reply mail account for each county clerk to ensure delivery of all mailed ballot applications and returned mailed ballots. The clerk shall determine the most reasonable expedited means of delivery for a ballot and balloting materials for a federal qualified elector who does not request secured electronic transmission.	1-6-8(A)(2); 1-6B-5(E)(2); 1-6B-7(D); & 1-6C-6C NMSA 1978	Postage for absentee ballots (outbound) and returned mail ballots (inbound).
Tabulator Delivery	The county clerk shall be responsible for transporting all voting systems to and from polling places. A reasonable fee may be charged by the county for the transportation and programming of the voting systems when used pursuant to Section 1 9 6, NMSA 1978, but in no case shall such fee exceed the actual cost to the county. Voting machines shall be delivered to the assigned precinct polling place at least three days before the polls are required to be opened. The election supplies and the keys of voting machines shall be delivered to the presiding judge at least one hour before the polls are required to be opened.	1-9-12(A)(E) & 1-11-11(A), NMSA 1978	Transport of voting systems to and from polling locations.
Office Supplies (for the Election)	Supplies needed for the administration of the election.	1-11-19(A)(2), NMSA 1978	Consumable office supplies required to conduct the election and post-election canvass including paper, ballot marking pens, pencils, paperclips, staples, canvas bags for ballot boxes, etc.
"Other"	N/A	N/A	Temporary election support staff ***and/or*** overtime (OT) for county employees, provided the OT is incurred during the conduct and administration of the Election.

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TABLE 2. APPENDIX B

Schedule of Non-Allowable Expenses

DESCRIPTION	EXAMPLES / DETAILS
County Staff Salaries	Base salaries for permanent county employees are not allowable under any circumstance. Hours worked while conducting election duties during a normally scheduled workday schedule **is not** an eligible item. Only the overtime (OT) costs incurred during the conduct and administration of the election is eligible.
Temporary Staff Salaries	Salaries paid by the county for temporary staff hired to provide short-term operational support whether during regular workdays or peak election periods are not eligible expenses. This includes staff brought in to help reduce the workload of regular county employees for the conduct and administration of the election.
Fringe Benefits for County Staff	Costs such as FICA, Medicare, PERA, health insurance, or other benefit-related expenses associated with permanent staff OT are not reimbursable. Only the OT is eligible.
Non-Election Supplies & Equipment	General office supplies or unrelated equipment such as Personal Protective Equipment (PPE), toolboxes, toner, laptops, extension cords, lighting, keyboards, monitors, routers, printers, kitchen appliances, etc. Counties should contact the Secretary of State's Office in advance for clarification on eligible items.
Pre-Early Voting Payroll	Any and all payroll costs, including temporary worker salaries and county staff incurred before the official Early Voting period start date are not eligible.
Hired or Contracted Security	Security personnel, private guards, or local law enforcement not required under statute or specifically authorized for polling places are not reimbursable.
Vendor-Restricted Supplies	Supplies or services procured from Ballot on Demand vendors (e.g., Robis Inc and AES dba Impressions Inc.) that are separate and independent of the pre-approved supply list provided by the Secretary of State are not eligible. This includes items such as Mi-Fis, hand-tally sheets, or any other miscellaneous supplies not explicitly included on the pre-approved list. The State either provides these approved supplies directly or procures them centrally. Counties should contact the Secretary of State's Office in advance for clarification on eligible items.
Travel Expenses Not Related to Election Operations	Mileage or lodging unrelated to direct support of training or messenger service outlined in 1-2-20 NMSA 1978 are not reimbursable.
Food or Refreshments	Meals, catering, snacks, or beverages for any staff members, poll workers, or volunteers are not eligible for reimbursement.
Capital Equipment or Durable Goods	Items with a lifespan beyond the election, such as furniture, safes, permanent signage, shelving, or storage cabinets, are non-reimbursable.
Promotional Materials	Items such as branded merchandise, giveaways, advertisements, or marketing materials are ineligible.
Software or Licenses Unrelated to Voting Equipment	Non-voting software, such as Microsoft Office licenses, payroll and/or people management software, antivirus software, or unrelated subscriptions, are not allowable.
Cleaning Services	Costs related to janitorial, sanitation, or office cleaning services are not reimbursable.
Legal or Consulting Fees	Attorney, lobbying, or general consulting services not directly tied to the statutory conduct of the election are not eligible.
Facility Improvements	Permanent building improvements, utility upgrades, or renovations are not reimbursable through these election funds.
Tabulator (and other) Consumables	Items such as batteries, ink cartridges, test decks, cleaning sheets, replacement keys, and security seals used in tabulators. These are either provided directly by the Secretary of State's Office for free or procured separately by the State. Counties should not purchase these items using these funds. Contact the Secretary of State's Office for details on availability or sourcing for tabulator consumables.

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