



# **SANTA FE COUNTY**

## **FY2026 PROPOSED OPERATING**

## **BUDGET BOOK**



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# Reader's Guide

This FY2026 Proposed Operating Budget Book is divided into the following sections:

- Overview and Explanatory Material
  - Executive Summary
  - Revenue Projections, Budget Contingencies, Reserves, and Future Revenue Developments and Opportunities
  - Budget Fundamentals and Process
  - Budget Timeline
  - Organizational Structure
- Budgets by Elected Office, Department, or Division
  - Rollup of All Funds to Unified Budget
  - Contents Per Elected Office, Department, or Division
    - Departmental Overview
    - Budget Summary
    - Explanation of Net Adjustments from FY2025 to FY2026
    - Expenditures by Expense Type
- Budgets by Fund
  - Identifies Fund Associated with Each Elected Office, Department, or Division
  - General Contents for Each Fund
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    - Expenditures by Expense Type - FY2023 to FY2026 Comparison
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  - Santa Fe County Revenue Projections for Gross Receipts Tax, Lodgers' Tax, and Property Tax by Erebor, LLC
  - Gross Receipts Tax Increment Information
  - Fixed Asset Requests by Department
  - FY2026 Proposed Operating Budget FTE Summary
  - Available Fund Balance by Fund



# Executive Summary

Santa Fe County (County) Management is pleased to submit this Fiscal Year (FY) 2026 Proposed Operating Budget Book for consideration by the Board of County Commissioners (Board). This proposed budget includes recurring operational expenditures, nonrecurring operational expenditures, fixed assets, non-project capital expenditures, and debt service payments. It totals \$305,157,751 (excluding transfers). Recurring expenditures total \$253,723,809 non-recurring expenditures total \$51,463,942 (including budget contingencies).

The County Manager's Office wishes to thank all Elected Offices and Departments who worked collaboratively and hard to create a budget in the midst of changing revenue projections and great uncertainty.

Highlights of the FY2026 Proposed Operating Budget are as follows:

**Prioritizing Investment in the County's Existing Workforce.** In March 2022, the County had an overall vacancy rate of 26.9%. Accordingly, the Board and County Management have prioritized investment in existing positions and personnel, which has contributed to a significantly reduced overall vacancy rate of 13.6% as of May 2, 2025. The FY2026 Proposed Operating Budget continues this prioritization. Using recurring revenue, the FY2026 Proposed Operating Budget:

- Fully incorporates all previous salary and benefit actions of the Board;
- Allocates funding to implement in January 2026, the results of the benchmarking classification and compensation study for non-bargaining unit positions and AFSCME 1782 bargaining unit positions;
- Allocates funding for negotiations with NMCPHO-RECC and AFSCME 1413M;
- Allocates funding for the final 0.5% increase to the County's PERA contribution rates; and
- Allocates funding for an increase of 7.9% in group health benefit contributions (employer share).

**Targeted, Limited Expansion of Workforce.** The FY2026 Proposed Operating Budget would eliminate four (4) positions, create fifteen (15) new FTEs, and provide for the reclassification of six (6) positions. Those actions can generally be described as:

- Budget neutral (e.g., the County Treasurer's Office and County Manager's Office);
- Grant funded;
- Expanding public safety services and/or providing a relief factor for first responders; and
- Meeting documented needs in the areas of Inspection of Public Records Act compliance, project management, fiscal management, code enforcement, and youth behavioral health.
- At the same time, the budget includes funding for a staffing analysis for the Santa Fe County Fire Department and Open Space and Trails Program. This complements ongoing or concluded staffing studies for the Sheriff's Office and Santa Fe Regional Emergency Communications Center. These studies will help the County meet its strategic goal of forecasting revenue and expenditures for five fiscal years.

## ***A Budget that Invests in Transformative Technology and the County's Fixed Assets.***

- The FY2026 Proposed Operating Budget includes \$7.3 million for the County's Enterprise Resource Planning and Jail Management System projects.
- It also includes significant investment in fixed assets, ranging from Sheriff's Office vehicles, heavy equipment, and information technology cascades.

## ***A Budget Built for Uncertainty and Opportunity.***

- The FY2026 Proposed Operating Budget includes a variety of budget contingencies, totaling \$19,249,482. This includes:
  - Revenue Replacement - \$4,372,836; and

- Grants - Temporary Employees and Matching Requirements - \$8,826,646 (up to \$2.5 Million of which may be used to match the \$10 million Community Wildfire Defense Grant (CWDG) (if awarded)).
- In addition, under the County's current Fund Balance, Reserve, and Budget Contingencies Policy (Adopted by Resolution No. 2019-7), the County anticipates committing at the end of Fiscal Year 2026 \$96,854,631 across multiple funds to ensure the County can sustain an extraordinary loss of revenue and/or major unexpected expenditures. (The County is in the process of completing a Risk-Based Reserve Analysis, so it may ultimately adopt a revised policy with greater or lesser requirements.)
- The FY2026 Proposed Operating Budget would leave not insignificant uncommitted and unassigned fund balances to address exigent circumstances and future significant investments (such as the youth behavioral health center). This includes \$3,245,768 in Indigent Hospital Fund (Fund 220).
- Finally, by isolating recurring and non-recurring expenditure requests, budget reductions (if necessary) would be easier to implement, since non-recurring expenditures are more susceptible to deferral or reduction (if necessary).

***A Budget with Upside Potential.***

- Revenue could be higher than the mean estimates upon which the budget is based.
- In addition, the amount of the Fiscal Year 2025 Operating Budget that is unexpended and does not rollover into FY2026 may be higher than estimated.

# Revenue Projections, Budget Contingencies, Reserves, and Future Revenue Developments and Opportunities

**Primary Tax Revenue Estimates.** The County again contracted with Erebor, LLC to project Gross Receipts Tax (GRT), Property Tax, and Lodgers' Tax revenue for FY2025 to FY2031.

Erebor uses three different economic models to predict revenues, providing three different revenue estimates generally described as follows:

- Mean Estimate is the average of the three models and constitutes the official revenue estimate.
- Low Estimate generally projects lower revenue and represents a “worst case” scenario, providing a lower bound of reasonably anticipated outcomes.
- High Estimate generally projects higher revenue and represents a “best case” scenario, providing a higher bound of reasonably anticipated outcomes.

Erebor provides the following note of caution relative to estimates:

“With the GDP Now forecast pointing negative and inflation creeping upward, 2025 is shaping up to be a year of hard-to-predict turbulence. Whether the current environment will turn into a full-blown recession remains to be seen—but conditions are ripe for volatility. In the meantime, states like New Mexico must focus on resilience: prudent fiscal management, investment in workforce development, and strategic engagement in national policy discussions will be critical.”

Erebor’s revenue GRT estimates are as follows:

Table 1: Projections of GRT Revenues through FY 2031

Projected	Fiscal Year	Mean Estimate	Low Estimate	High Estimate
	2025	\$106,134,742	\$105,369,821	\$106,438,973
	2026	\$106,802,637	\$105,380,577	\$109,743,616
	2027	\$111,772,457	\$108,331,379	\$114,312,385
	2028	\$114,987,341	\$108,481,374	\$119,085,228
	2029	\$119,592,451	\$114,333,021	\$124,071,688
	2030	\$125,606,140	\$120,184,668	\$129,281,767
	2031	\$131,697,865	\$126,036,315	\$134,725,955

Not all of this estimated revenue is available to the County or may be used for all purposes, as some GRT increments are pass-through (e.g., the North Central Regional Transit increment) or dedicated for specific purposes. Appendix, Santa Fe County Gross Receipts Tax Increment Information, shows what each increment may be used for. The use of gross receipts tax in the proposed FY2026 Operating Budget is shown in the Funds Summary Overview section of the Budget Book.

Erebor's operational property tax estimates are as follows:

**Table 3: Projections of Property Tax Revenues through FY 2031**

Projected	Fiscal Year	Mean Estimate	Low Estimate	High Estimate
	2025	\$64,977,591	\$64,863,426	\$65,874,425
	2026	\$65,725,745	\$62,774,969	\$66,640,473
	2027	\$69,327,898	\$65,531,701	\$69,950,193
	2028	\$70,397,122	\$65,570,617	\$73,895,714
	2029	\$71,422,351	\$64,056,889	\$78,361,045
	2030	\$74,889,827	\$65,994,247	\$82,180,334
	2031	\$75,886,588	\$67,931,604	\$83,915,798

Erebor's Lodgers' Tax Revenue Estimates are as follows:

**Table 2: Projections of Lodgers' Tax Revenues through FY 2031**

Projected	Fiscal Year	Mean Estimate	Low Estimate	High Estimate
	2025	\$2,779,526	\$2,730,629	\$2,802,152
	2026	\$2,724,197	\$2,311,478	\$2,903,476
	2027	\$2,912,659	\$2,518,591	\$3,096,841
	2028	\$3,071,934	\$2,649,281	\$3,264,366
	2029	\$3,272,597	\$2,912,529	\$3,406,928
	2030	\$3,539,095	\$3,175,777	\$3,728,263
	2031	\$3,783,299	\$3,439,024	\$3,961,502

The FY2026 Proposed Operating Budget proposes to split Lodgers' Tax Revenue 50-50 between the Lodgers Tax Facilities Fund (214) and Lodgers Tax Advertising Fund (215). In addition, the FY2026 Proposed Operating Budget funds the existing Open Space Interpretive Ranger position from the Lodgers Tax Facilities Fund, so as to free up general funds for a new Code Enforcement Officer position.

**Other Revenue.** In addition to tax revenue, the County receives a variety of other revenue, ranging from payments for services provided (e.g., water and wastewater service) to grant revenue and payments from other governmental entities. These revenues are summarized in the Funds Summary Overview sections of this Budget Book.

Finally, some portion of a Fiscal Year's budget is not spent, due to employee vacancies and other factors. This money is available for expenditure in the next fiscal year, either as recurring or non-recurring revenue.

With regard to vacancy savings, County Management has recognized as a recurring resource in FY2026 10% of the County's overall salary and benefits appropriations in the current fiscal year. This is consistent with past operating budgets. In essence, the County assumes that it will not spend a minimum of 10% of its budgeted salary and benefits due to tight labor markets, hard-to-fill positions, natural attrition, and the time it takes to fill a position, among other factors. The balance of actual vacancy savings is recognized as a non-recurring resource.

Separately, other portions of the FY2025 budget will not be expended or encumbered by fiscal year-end, for various reasons. The FY2026 Proposed Operating Budget includes a portion of those estimated

unexpended and unencumbered balances that (1) County management is reasonably confident will materialize and (2) are needed to meet the non-recurring budget requests of departments and elected officials.

Finally, the County anticipates that actual revenue may be higher than budgeted revenue in FY2025, though, as indicated, there is a great level of macro-economic uncertainty.

We will not know until September what the final amount of unexpended and unencumbered balances and excess revenue will be. The FY2026 Proposed Operating Budget budgets only so much as is needed to balance the budget and which County Management is reasonably confident will materialize. Any amounts above what are included in the FY2026 Proposed Operating Budget will be available for appropriation by the Board in the Fall.

**Planning for Uncertainty.** The County plans for the revenue uncertainty reflected in the above estimates and general uncertainty in a variety of ways, so as to be prepared to continue providing services and maintain our workforce in the event of a revenue downturn or unexpected expenditures.

Within a given fiscal year, the County has built sustainable budgets by using:

- Mean Estimates to build the budget; and
- Revenue Replacement Budget Contingencies representing the difference between the Mean Estimate and Low Estimate for GRT and Property Taxes in the next fiscal year, which allows the County to:
  - Continue to maintain core services and staffing in the event Lower Estimates of GRT and Property Tax materializes;
  - Continue to hire during an economic downturn, when the pool of potential employees may be larger; and
  - Maintain committed fund balance or reserves for truly extraordinary events.

These practices ensure stability. In addition, to the extent that actual revenue is greater than the Mean Estimate, that means there are additional resources available in the next fiscal year to fund non-recurring initiatives or projects.

The County has also included within recent fiscal years' budgets other contingencies to address unexpected events and respond to grant opportunities with matching requirements and/or provide temporary support to ensure timely implementation of grants.

For the FY2026 Proposed Operating Budget, all of these contingencies total \$19,249,482, allocated as follows:

Revenue Replacement - \$4,372,836

Building / Structure - \$500,000

Attorney Services - \$500,000

Contractual / Professional Services - \$500,000

Operational Supplies - \$500,000

Judgments & Settlements - \$2,000,000

Auto Insurance Deductibles - \$750,000

Property Insurance Deductibles - \$300,000

Other Capital Purchases - \$500,000

Buildings & Structures - \$500,000

Grants - Temporary Employees and Matching Requirements - \$8,826,646

Beyond annual budget contingencies, under the County's current Fund Balance, Reserve, and Budget Contingencies Policy (Adopted by Resolution No. 2019-7), the County commits additional funds to meet truly extraordinary revenue or expenditure events. The estimated amounts of these commitments are as follows (though the structure and amounts of the County's reserve policy could change based upon the ongoing Risk-Based Reserve Analysis):

General Fund (101):

Contingency Reserve - \$11,752,533

Disaster Recovery - \$14,370,621

Uninsured Losses - \$9,580,414

Major Infrastructure Repair/Replacement - \$14,370,621

Corrections Fund (201) - \$10,000

Property Valuation Fund (203) - \$248,890

Road Maintenance Fund (204) - \$986,097

Environmental GRT Fund (212) - \$103,661

Lodger's Tax Facility Fund (214) - \$56,500

Lodger's Tax Advertising Fund (215) - \$105,321

Clerk's Recording Fund (218) - \$45,658

Correctional GRT Fund (219) - \$721,363

Indigent Hospital Fund (220) - \$171,363

Fire Excise Tax Fund (222) - \$334,873

Health Care Assistance Program Fund (223) - \$536,983

Economic Development Fund (224) - \$125,736

EMS Health Care Fund (232) - \$169,530

Alcohol Programs Fund (241) - \$206,720

Fire Operations Fund (244) - \$6,076,222

Emergency Communications Operations Fund (245) - \$1,357,873

Law Enforcement Operations Fund (246) - \$2,320,328

Corrections Operations Fund (247) - \$6,885,289

Utilities Fund (505) - \$6,720,800

Housing Services Enterprise Fund (517) - \$142,470

Self-Insurance Fund (601) - \$3,105,129

**Future Revenue Developments and Opportunities.** This section highlights expected and potential activities that could impact the amount or availability of revenue in future fiscal years (excluding any potential increase in gross receipts tax).

*Retirement of Correctional System 1997 and Sheriff's Facility 1997A Bonds.* In 1997, the County issued non-callable revenue bonds for the construction of the Adult Detention Facility and Sheriff's Facility. To repay those bonds, the County pledged its County Correctional Facility GRT and Care of Inmate Revenue (Correctional System 1997 Revenue Bonds) and general purpose gross receipts tax (Sheriff's Facility 1997A Revenue Bonds). Those bonds mature on September 1, 2027. This will free up the revenue currently used to pay those bonds, as follows:

- Correctional System 1997 Revenue Bonds - \$2,247,200; and
- Sheriff's Facility 1997A Revenue Bonds - \$422,750 (averaged over last two payments).

With regard to the County Correctional Facility GRT that will be available upon debt maturity, the current plan is to issue new revenue bonds to fund a significant expansion and remodel of the Adult Detention Facility to reflect current needs (including medical and mental health treatment and re-entry services). If necessary, however, this revenue could be used (when available) to reduce the amount of general fund support of the Corrections Operations Fund for a few years.

With regard to the Sheriff's Facility 1997A Revenue Bonds, County Management recommends that the revenue currently pledged to debt service (when available) be used to fund additional Deputy Sheriffs (if supported by the anticipated staffing analysis).

*Water and Wastewater Cost of Service Studies.* The County anticipates concluding cost of service studies for its water and wastewater services in Fiscal Year 2026. This may form the basis of potential rate increases to sustain the Utility Division moving forward (including by covering more capital costs).

*Solid Waste Funding Options.* In April 2024, the Board received a presentation concerning a Solid Waste Cost-of Service Study. It demonstrated that permit sales generated only 12.3% of the FY2024 budget for

solid waste services (which percentage will continue to decline absent changes to rates), with the remainder coming from the general fund and Environmental Gross Receipts Tax. That report presented a variety of funding options, which will be brought to the Board for formal consideration in Fiscal Year 2026.

*Establishment of County as Medicaid Provider.* In Fiscal Year 2026, the County will be exploring the possibility of the County becoming a Medicaid provider for additional services, which could allow for reimbursement for additional Medicaid-eligible services, including those provided to inmates on-site by County staff.

# Budget Fundamentals and Process

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 County's budget is organized by fund.

Fund balance is created in two ways.

- Actual revenue exceeding budgeted revenue.
- Actual expenditures being less than budgeted expenditures.

With regard to fund balance, budgets are adopted on a basis inconsistent with the presentation of financial statements in accordance with generally accepted accounting principles (GAAP).

- Budgets do not show unused fund balance. Rather, budgets only include fund balance used to provide budgetary resources. Use of fund balance is called Budgeted Cash, which is a part of the Subsidiaries category in the County's financial system and in the budget sheets contained in this Budget Book.
- Financial statements do not reflect the budgeting of fund balance. Rather, actual use of fund balance is shown on financial statements when there is expenditures in excess of revenue and a corresponding decrease in fund balance.

The County recognizes a portion of the current year's unexpended budget (fund balance) as a recurring resource for use in the next fiscal year: namely, the County assumes that it will not spend 10% of budgeted salary and benefits Countywide each fiscal year. To be clear, the actual vacancy savings will vary by Elected Office/Department/Division or Fund. But, in the aggregate, the County assumes that 10% will be unexpended at fiscal year-end.

Other unexpended balances and actual revenue in excess of budgeted revenue in the current fiscal year are considered non-recurring resources available in the next fiscal year. These amounts are not known until the books for the current fiscal year are closed in September. The proposed budget includes estimated amounts that County Management believes are reasonably likely to materialize and that are needed for non-recurring expenditures. This means that additional resources may be available or budget adjustments necessary in September.

The County budget includes both recurring and nonrecurring expenditures.

- "Non-recurring expenditures are costs that support one-time efforts or services and programs that can reasonably be terminated at the end of a fiscal year." [Santa Fe County Accounting Manual.]
  - Non-recurring does NOT mean Elected Office/Department/Division won't request funding for same purpose in future fiscal years.
  - Non-recurring means you could reasonably terminate while still providing core services.
  - Examples Include:
    - Public Works Department's Pavement Preservation Program
    - Most travel
    - Scheduled asset replacement that could be deferred (e.g., computer cascade).

- Recurring expenditures are those that must be funded each year for an Elected Office/Department/Division to meet core functions.
  - Examples Include:
    - Salary and benefits
    - Software maintenance for critical software
    - Vehicle maintenance
    - Utilities

Recurring expenditures are generally matched to recurring resources. Non-recurring expenditures can be funded with non-recurring resources.

Budget rollovers allow an Elected Office/Department/Division to roll forward unexpended resources from this fiscal year into the next fiscal year. Rollovers are an important part of the budget process as they allow for the continuation of planned spending that spans fiscal years (e.g., multi-year projects) or that was unable to be concluded in the fiscal year (e.g., supply constraints or other timing issues).

- Some rollovers are included in the proposed budget contained in this Budget Book and will be included in the final budget.
- Other rollovers occur in the next fiscal year, meaning rollover amounts are added to the next fiscal year budget via a budget adjustment resolution.

The Board must approve the interim and final budget by resolution.

After approval by the Board, the Department of Finance and Administration/Local Government Division (DFA/LGD) must approve the interim and final budgets.

After the annual budget is approved by the Board and DFA/LGD, the following types of adjustments must be approved by the Board through a resolution and submitted to DFA / LGD for review and approval: 1) budget increases; 2) transfers of budget or cash between funds; and 3) budget decreases.

After the budget is approved by the Board and DFA/LGD, internal budget adjustments are required and approved by County Management for the following:

- Transfers within organizational units (between expenditure categories)
- Transfers between organizational units (same department and same fund)

The legal level of budgetary control is the fund level. Expenditures may not legally exceed budgeted appropriations at the fund level except for the following funds, whose legal level of budgetary authority is at the program or Fire District level:

- Emergency Medical Services Special Revenue Fund (206)
- Fire Protection Special Revenue Fund (209/222)
- Fire Impact Fees Special Revenue Fund (216)

The County's budget is prepared on a cash basis, meaning revenue is recognized in the period received regardless of when the associated economic activity occurred.



# Budget Timeline

## **May 6, May 7, and May 14, 2025**

Special Budget Study Sessions

## **May 27, 2025**

Approval of Interim Budget

## **June 1, 2025**

Deadline for Submission of Interim Budget to DFA

## **TBD June 2025**

Capital Budget Study Sessions with BCC

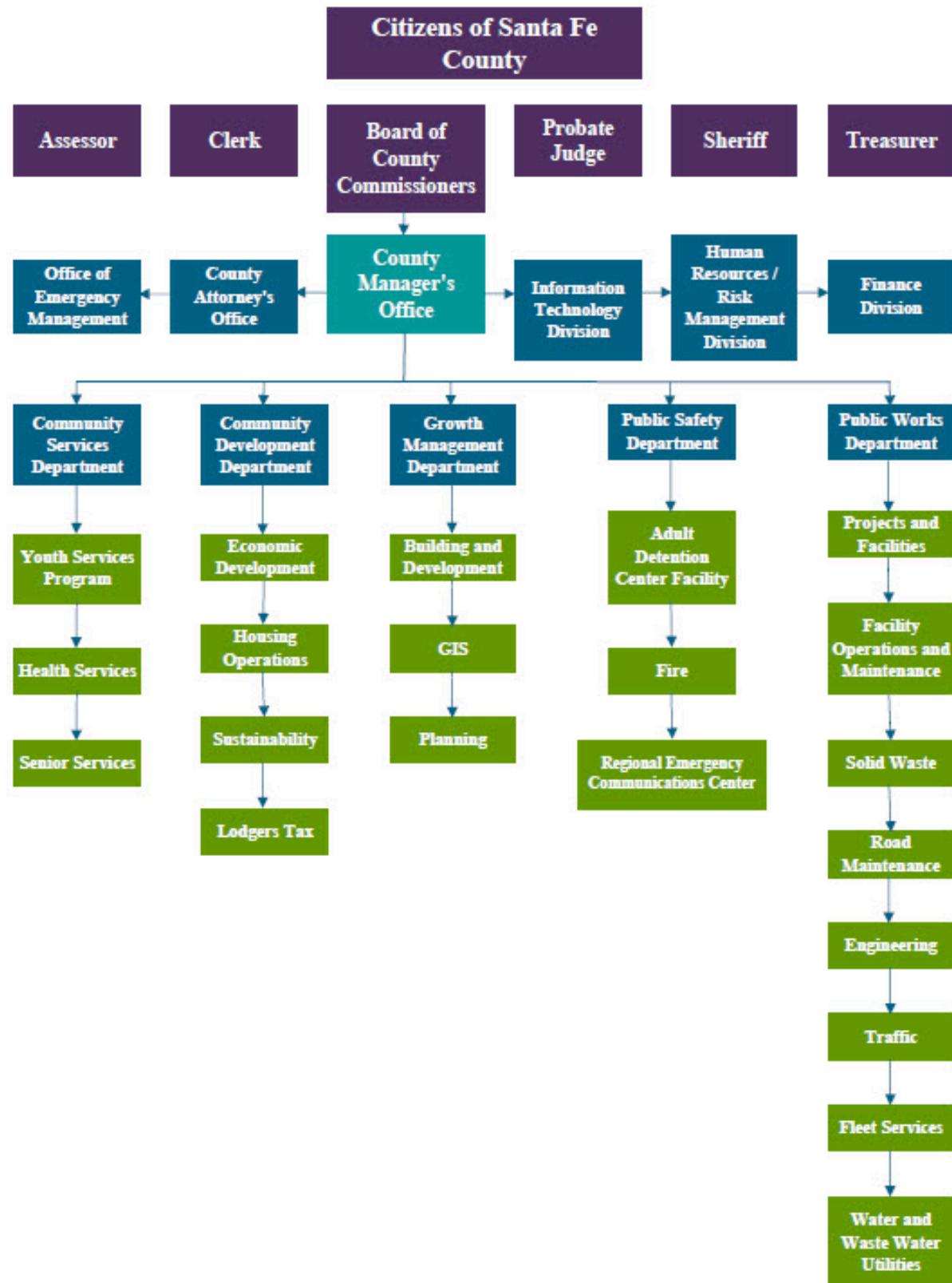
## **TBD July 2025**

BCC Approval of Final Budget

## **July 31, 2025**

Deadline for Submission of Final Budget to DFA

# Organizational Chart







# County Assessor

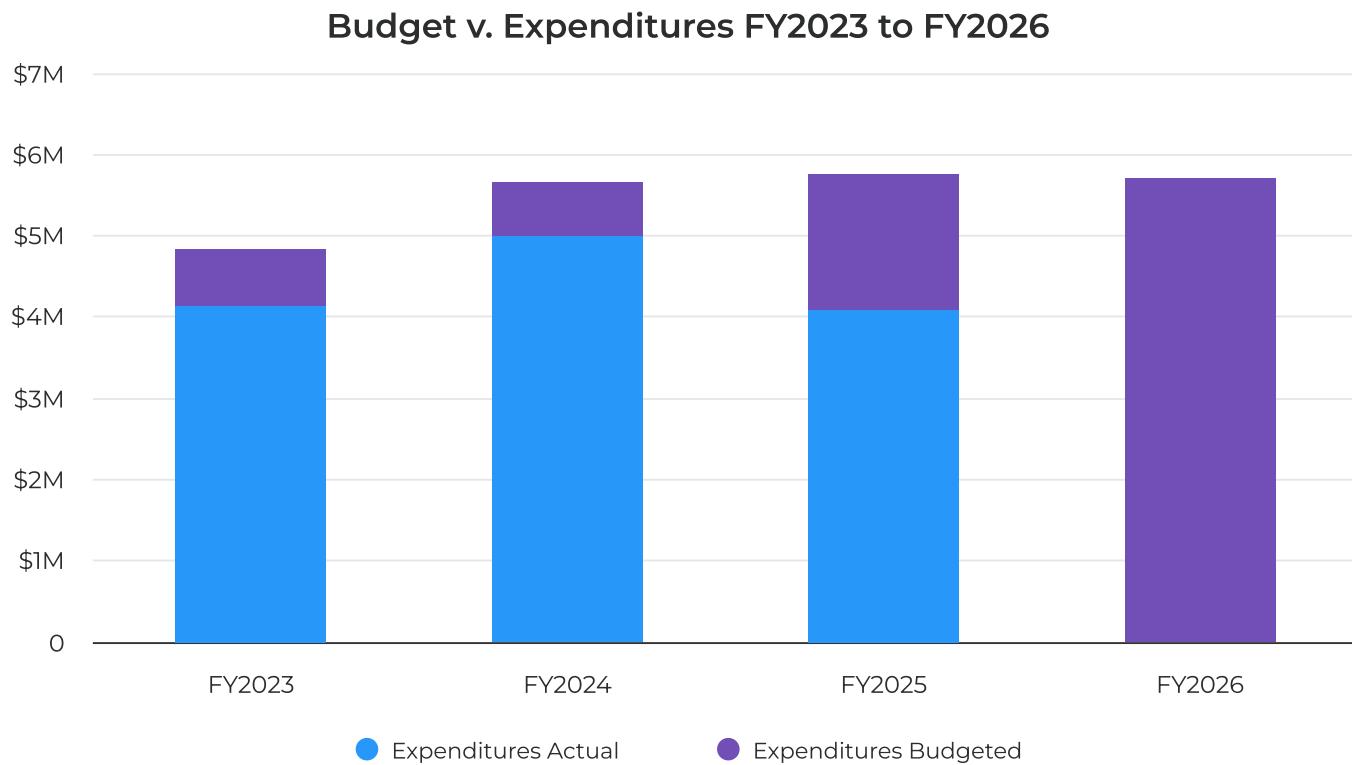
The Office of the Santa Fe County Assessor is committed to providing excellent customer service through open communication, transparency, public outreach and education. We strive to provide Santa Fe County with fair and equitable valuations based on New Mexico statutes and regulations, as well as industry best practices.

Our mission is to obtain adequately funded budgets and other resources necessary to complete a comprehensive, fair and equitable valuation maintenance plan, while ensuring accountable and efficient use of those resources and taxpayer revenues.

## Key initiatives for FY2026

- **Technology Updates** - Technology continues to play a huge role in how we serve the public. Aerial and oblique imagery, for example, has become an essential tool in the Assessor's Office, not only for delivering excellent customer service, but also for helping Appraisers review areas that are difficult to access more effectively. It's improved our workflow, helped us better serve the public, and we're always willing to advocate for other county offices to take advantage of this resource as well.
- **System Modernization** - Looking ahead, we're also taking steps to modernize our systems. In previous conversations with the Santa Fe County Land Use Department and input from industry experts, it's clear that upgrading our GIS system is the right move. We're preparing to transition to the Parcel Fabric platform. This upgrade will support sustainability, work seamlessly with ESRI, and improve the way we manage parcel data.
- **Professional Growth** - As part of our broader focus on staff development, we're actively exploring ways to expand incentive pay. A key area we're looking at is creating more opportunities for additional employees to earn their New Mexico Certified Appraiser designation and begin the process for incentive pay consideration. This expansion will support professional advancement and help us build a stronger, more skilled team.
- **Overtime Opportunities** - We've always recognized the dedication and hard work our team puts in, especially with FTE statutory deadlines and the responsibilities we face. One way we've supported that effort is by consistently offering overtime opportunities, which have been essential in meeting our operational goals.

## Budget Summary



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The following lists the budget adjustments for FY2026:

- Overtime has a slight increase, which is being offset by a decrease in contractual services in the amount of \$15,000.
- This budget was reduced last fiscal year to \$41,979. The budget reduction for website maintenance in the amount of \$7,965 will offset the increase in overtime.

Aerial imagery and incentive pay are the department's primary focus.

- The Aerial/Oblique Imagery Flyover budget request is in conjunction with Fund 203. The budget is split between the General Fund (101) and Property Valuation Fund (203); the amount requested for the new fiscal year is based off of an existing agreement in the amount of \$277,734.
- Incentive pay is being requested for 8 positions in the amount of \$20,000 for staff that complete relevant appraisal courses to ideally become NM Certified Appraisers.
- Approximately \$18,176 is budgeted for the county Agricultural Property Flyover. This flyover allows the office to view agricultural lands and to determine if such properties qualify for a "special method of valuation".
- There is also \$50,000 requested for the ongoing Parcel Data Mesh Fabric project in collaboration with the GIS/Land Use Department.

Recommended fixed asset requests are detailed in the Appendix, Fixed Asset Requests by Department.

### 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	\$2,461,257	\$2,100,182	\$2,915,200	\$2,625,063	\$3,104,805	\$2,251,814
Employee Benefits	\$1,123,185	\$953,484	\$1,380,458	\$1,190,395	\$1,452,288	\$1,037,360
Training, Travel & Per Diem	\$78,023	\$66,372	\$72,023	\$51,622	\$61,840	\$43,581
Light And Heavy Duty Vehicle Expenses	\$26,500	\$7,718	\$26,500	\$10,163	\$12,500	\$5,971
Maintenance	-	-	-	-	\$240	\$135
Services	\$531,284	\$238,784	\$536,938	\$320,657	\$535,722	\$391,800
Supplies	\$22,834	\$13,009	\$28,000	\$19,358	\$18,500	\$12,666

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	\$106,119	\$67,391	\$99,182	\$63,628	\$86,188	\$31,798
Insurance And Deductibles	\$15,050	-	\$15,050	\$50	\$15,100	\$50
Capital Purchases	\$454,750	\$565,242	\$597,831	\$565,117	\$469,834	\$313,184
Debt Service	-	\$113,406	-	\$132,532	-	-
<b>Total Expenditures</b>	<b>\$4,819,002</b>	<b>\$4,125,588</b>	<b>\$5,671,182</b>	<b>\$4,978,585</b>	<b>\$5,757,017</b>	<b>\$4,088,359</b>

Category <i>(continued from above)</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$3,197,321	\$92,516
Employee Benefits	\$1,484,911	\$32,623
Training, Travel & Per Diem	\$57,840	-\$4,000
Light And Heavy Duty Vehicle Expenses	\$13,632	\$1,132
Maintenance	\$240	-
Services	\$516,012	-\$19,710
Supplies	\$18,500	-
Other Operating Costs	\$81,887	-\$4,301
Insurance And Deductibles	-	-\$15,100
Capital Purchases	\$345,910	-\$123,924
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$5,716,253</b>	<b>-\$40,764</b>

# County Clerk

The Santa Fe County Clerk's Office seeks to bring together the County's diverse community interests within a shared commitment to public service, with a strong emphasis on ethics, accountability, and trustworthiness. As a high-volume, high-accountability constitutional department, the Clerk's Office delivers essential government functions across elections, legal records, county governance, and public access. Its five divisions perform visible and behind-the-scenes work that is foundational to the integrity and effective functioning of the County government.

## **Elections Administration**

Plans, administers, and certifies all local, state, and federal elections in Santa Fe County. Responsibilities include managing voter registration, early and absentee voting, ballot design, election worker training, ADA compliance, ballot security, and real-time voter communications via SantaFe.vote. Designated as critical infrastructure by the U.S. Department of Homeland Security (DHS), this division ensures secure, resilient, and uninterrupted election operations.

## **Recording & Real Estate**

Records and preserves essential legal documents such as deeds, liens, plats, powers of attorney, marriage licenses and other legal instruments. Maintains over 1 million physical and digital records, offers 24/7 online access, and supports related departments. A modernized recording system launches in FY 2026 with faster searches and fraud alerts.

## **Administrative & Commission Support**

Serves as the Clerk to the Board of County Commissioners. Archives Board records, maintains a permanent legal record of Board actions and public policies, manages statutory filings, responds to public records requests, and contributes to statewide election policy through legislative leadership.

## **Outreach, Civic Engagement & Communications**

Ensures timely, accurate election information and civic education through bilingual guides, school and tribal outreach, and public engagement campaigns like "I Voted" and "Future Voter." Oversees Clerk communications across various social media and digital platforms and offers services in English, Spanish, and limited Tewa.

## **Mission-Critical Operations**

Manages continuity plans, misinformation response, and system resiliency. Provides support essential to other departments, including the Assessor's Office, Growth Management Department, and Probate Court.

## **County Clerk's Office Strategic Goals**

### **1. Streamline Operations**

- Consolidate operations at Dinosaur Trail facility
- Eliminate paper-heavy and messenger-dependent workflows

### **2. Automate Core Election and Recording Functions**

- Digitize ballot search, form intake, and internal workflows
- Launch modern recording software and implement ballot inventory automation

### **3. Modernize Constituent Access and Communication**

- Improve real estate access with better indexing and fraud alerts
- Maintain and enhance voter-facing tools like SantaFe.vote, texting, and mobile app functionality

### **4. Ensure Secure, Resilient, and Legally Compliant Operations**

- Maintain GPS tracking, 24/7 surveillance, and armed absentee ballot protection
- Operate Albert Sensor, Cisco firewall systems to ensure physical and cyber security
- Ensure generator access, system backups, and infrastructure for election continuity

### **5. Advance Equity and Language Access**

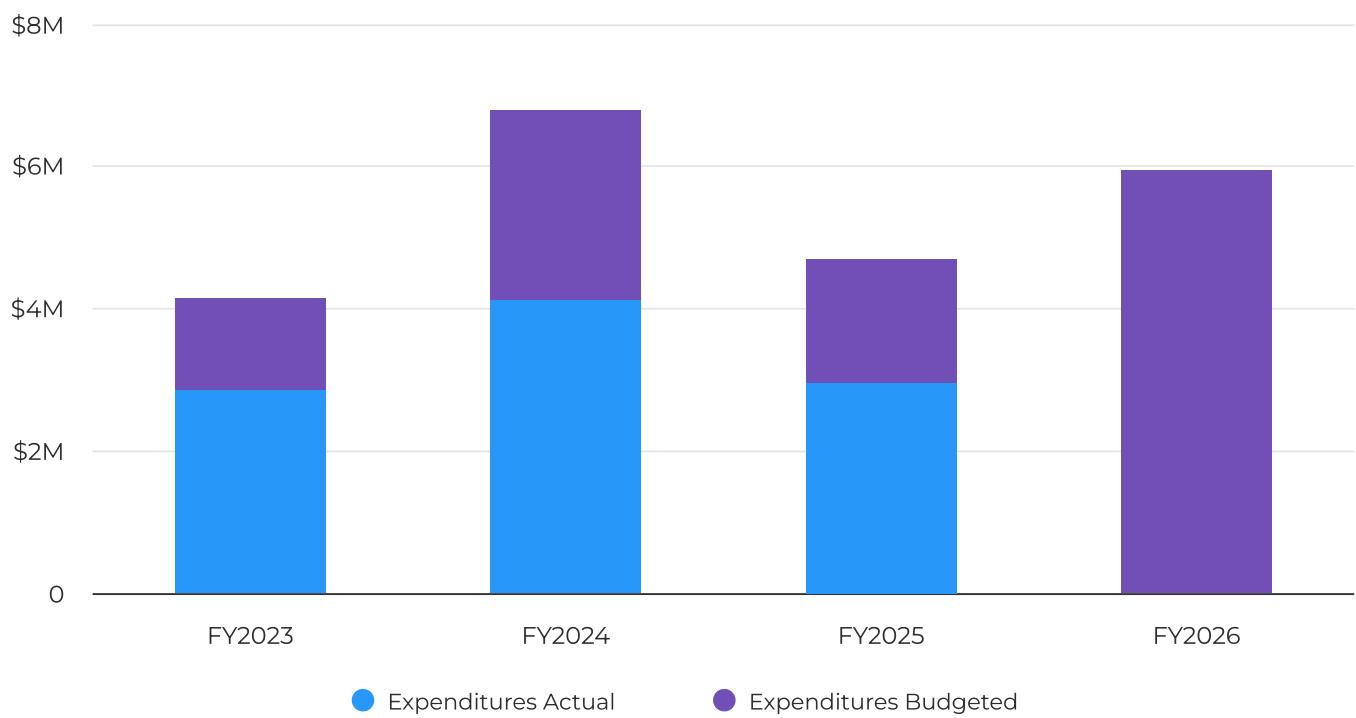
- Deliver bilingual service and improve Tewa language access
- Provide ADA-compliant tools and outreach to underserved communities

### **6. Reduce Operational Risk to Critical Functions**

- Develop and maintain systems that protect essential operations from failure or attack
- Invest in generators, infrastructure resilience, cybersecurity, and quality control safeguards

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

To support the duties the Clerk's Office is charged with, the FY2026 budget reflects an increase over FY2025. Key funding requests are outlined below, aligned with the strategic goals of the Office.

- Real Time Solutions (\$100,000) Automate ballot search Goals 1, 2
- Digital Form Project (\$100,000) Automate internal and public form processing Goals 1, 2, 3
- New Recording Software (\$92,000 new + \$8,000 recurring) Launches modern real estate recording system with fraud alert and indexing tools; Goals 2, 3, 4
- Security Costs (\$100,000) Armed absentee site security, 24/7 surveillance, infrastructure resilience Goals 4, 6
- ROBIS (\$100,000 + \$75,000 recurring) Absentee tracking and ballot curing alerts Goals 2, 3, 4
- Desert Elements (\$10,000) Maintain and expand SantaFe.vote Goal 3
- EasyVote (\$20,000) Track equipment, poll workers, and logistics Goals 1, 2
- Texting Program + Twilio (\$16,000) Ballot curing and voter communication Goals 3, 5
- Clerk's App (\$30,000) Mobile access to voter info and election tools. Goals 1, 3
- NCOA (\$20,000) Clean voter addresses and reduce mail errors. Goals 3, 4
- Albert Sensor (\$10,000) Intrusion detection and cybersecurity monitoring Goals 4, 6
- Cisco (\$15,000) Secure election infrastructure and internal networks Goals 4, 6
- Canva (\$500) Bilingual design and public communication Goal 5
- Increase in Advertising Costs (\$100,000)
  - Non-recurring initiative to increase permanent absentee voting to reduce expenses associated with in-person voting

In addition to these new requests, the Clerk's Office is requesting to carry over funds from FY2025. These represent allocations previously approved by the Board of County Commissioners that will not be expended before the fiscal year closes.

The County Clerk's Office and County Management continue to collaborate on the transparent and accountable presentation of election specific expenses through the creation of an elections budget cost center (0903). The FY2026 Proposed Operating Budget contains preliminary estimates of election specific expenses in this cost center due to:

- Continued uncertainty surrounding the amount of reimbursements from the State for election expenses;
- The accumulation of granular voting data over several election cycles and the ability to analyze that data; and
- The County Clerk's desire to lead the State by deploying a data-driven approach to election administration and budgeting that accounts for differences in election types and voter behavior.

Ultimately, revenue from the Secretary of State's reimbursement memoranda of understanding will be entered to offset budgeted expenditures.

County Management and the County Clerk's Office will continue to work on a revised budget between now and the submission of a Final Budget to DFA in July.

Recommended fixed asset requests are detailed in the Appendix, Fixed Asset Requests by Department.

## 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	\$1,788,597	\$1,655,931	\$3,337,817	\$2,236,750	\$2,093,115	\$1,895,423
Employee Benefits	\$700,290	\$507,322	\$886,496	\$551,089	\$734,053	\$522,467
Training, Travel & Per Diem	\$19,050	\$15,687	\$44,600	\$27,334	\$49,700	\$34,372
Light And Heavy Duty Vehicle Expenses	\$3,250	\$2,610	\$10,500	\$4,049	\$10,500	\$2,737
Maintenance	\$40,528	\$38,570	\$86,000	\$37,005	\$67,995	\$30,589
Services	\$268,606	\$224,390	\$425,140	\$171,260	\$411,500	\$201,861
Supplies	\$116,198	\$84,041	\$85,558	\$22,243	\$157,000	\$47,995
Other Operating Costs	\$199,800	\$161,371	\$299,582	\$141,846	\$334,278	\$179,389
Election Expenses	\$104,680	\$102,210	\$286,283	\$240,813	-	-\$1,878
Insurance And Deductibles	\$400	\$150	\$400	-	\$400	-
Capital Purchases	\$900,351	\$50,638	\$1,330,663	\$676,305	\$830,304	\$50,117
<b>Total Expenditures</b>	<b>\$4,141,750</b>	<b>\$2,842,920</b>	<b>\$6,793,039</b>	<b>\$4,108,694</b>	<b>\$4,688,845</b>	<b>\$2,963,072</b>

Category (continued from above)

FY 2026 OPERATING BUDGET

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

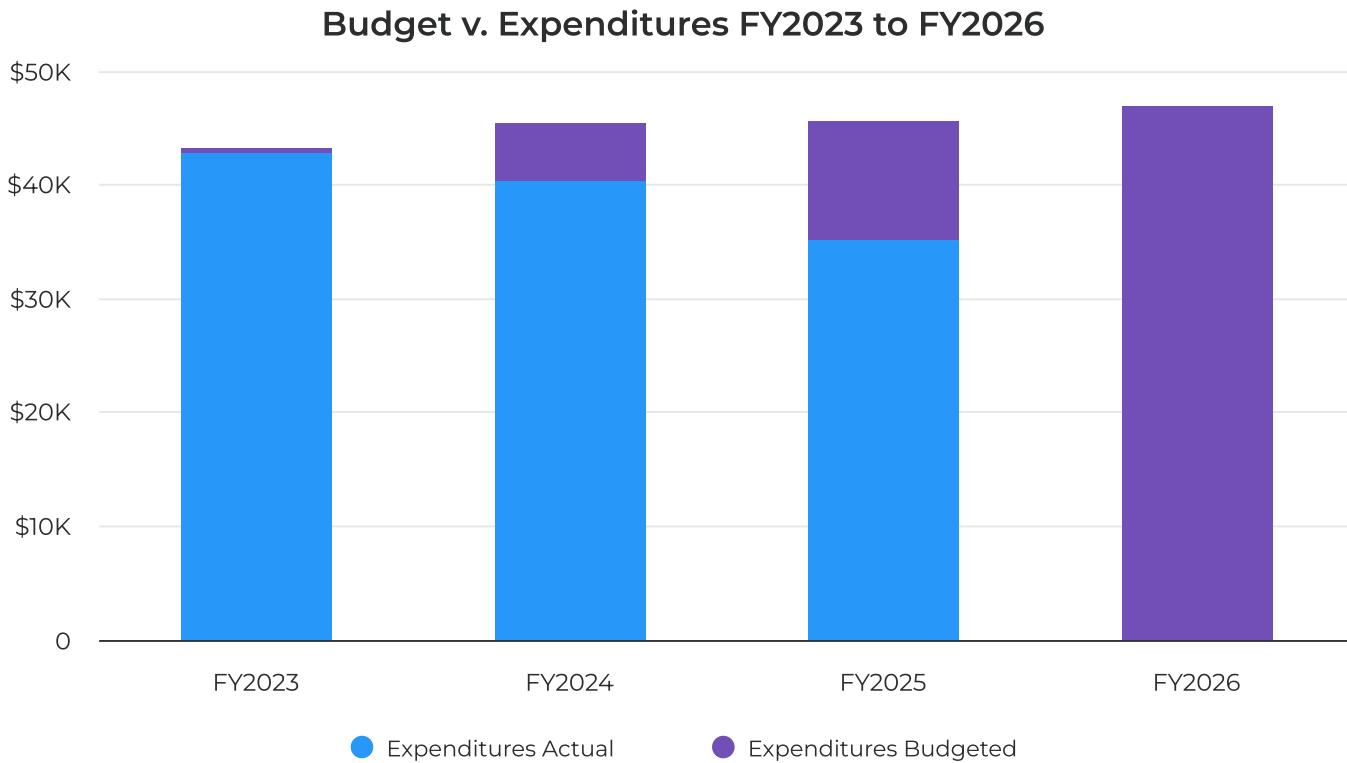
Salary & Wages	\$2,198,528	\$105,413
Employee Benefits	\$847,286	\$113,233
Training, Travel & Per Diem	\$70,000	\$20,300
Light And Heavy Duty Vehicle Expenses	\$8,961	-\$1,539
Maintenance	\$63,500	-\$4,495
Services	\$1,232,500	\$821,000
Supplies	\$107,000	-\$50,000
Other Operating Costs	\$414,255	\$79,977
Election Expenses	\$24,000	\$24,000
Insurance And Deductibles	-	-\$400
Capital Purchases	\$983,495	\$153,191
<b>Total Expenditures</b>	<b>\$5,949,525</b>	<b>\$1,260,680</b>

# County Probate Judge

The County Probate Judge supports residents navigating the death of a loved one without legal representation by:

- Processing informal probate filings
- Issuing Letters Testamentary or Letters of Administration in accordance with the law
- Maintaining a public-facing index and record of probate cases
- Providing trauma-informed customer service while staying within legal boundaries as a non-attorney office

## Budget Summary



## Explanation of Net Adjustments from FY2025 to FY2026

The Probate Judge's budget remained relatively flat compared to FY2025. The Probate Judge did have the following increase:

- Statutorily required travel for an increase of about \$1,475.

## 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
Salary & Wages	\$38,422	\$38,217	\$38,114	\$36,648	\$38,114	\$32,250	\$38,114
Employee Benefits	\$2,988	\$2,993	\$2,994	\$2,871	\$3,176	\$2,525	\$2,980
Training, Travel & Per Diem	\$580	\$1,291	\$3,080	\$600	\$3,100	\$345	\$4,550
Maintenance	\$45	-	\$45	-	\$50	-	-
Supplies	\$800	\$124	\$800	\$120	\$800	\$61	\$800
Other Operating Costs	\$410	\$122	\$410	\$57	\$375	\$43	\$450
<b>Total Expenditures</b>	<b>\$43,245</b>	<b>\$42,747</b>	<b>\$45,443</b>	<b>\$40,296</b>	<b>\$45,615</b>	<b>\$35,224</b>	<b>\$46,894</b>

Category (continued from above) ↑

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

Salary & Wages	-
Employee Benefits	-\$196
Training, Travel & Per Diem	\$1,450
Maintenance	-\$50
Supplies	-
Other Operating Costs	\$75
<b>Total Expenditures</b>	<b>\$1,279</b>

# County Sheriff

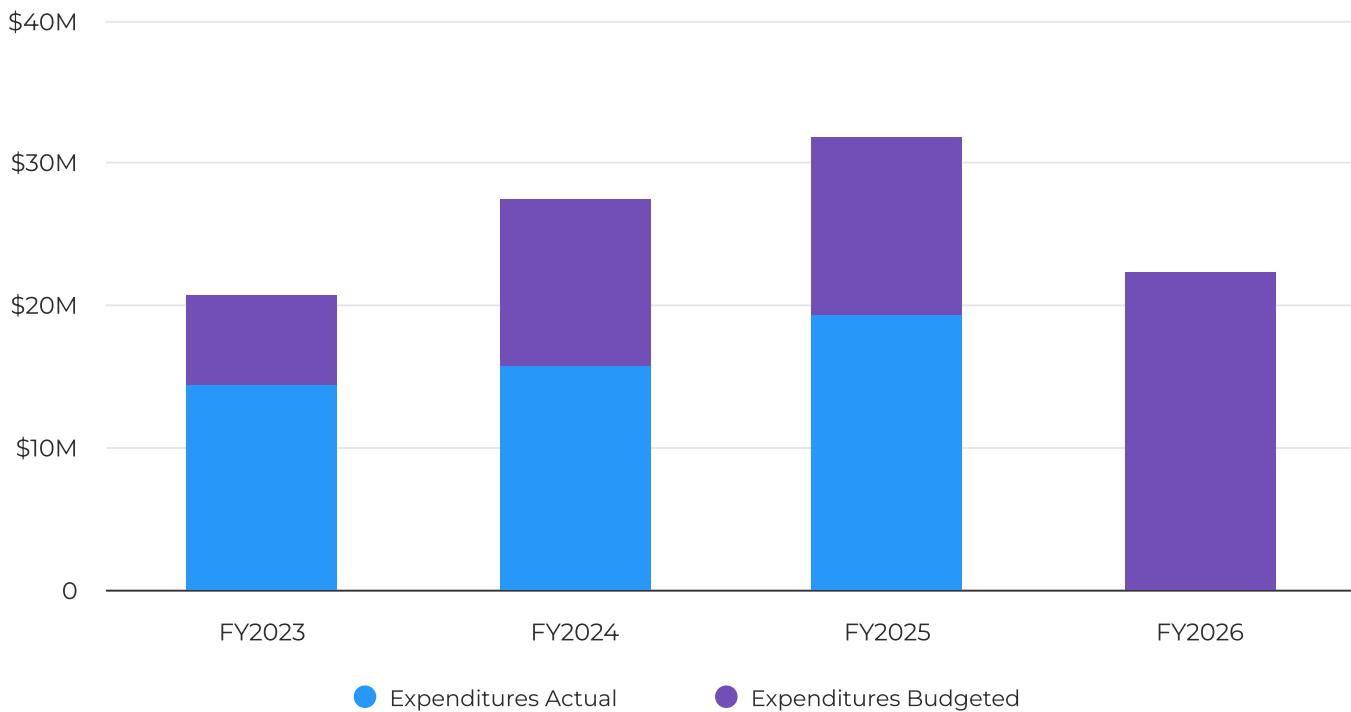
The primary mission of the Santa Fe County Sheriff's Office (SFCSO) is to protect and serve the people of Santa Fe County with integrity, commitment, leadership, and teamwork as its core values. The SFCSO is dedicated to enhancing public safety and community well-being by working collaboratively with the diverse residents and neighborhoods across the County.

The Sheriff's Office is committed to achieving professional excellence through thoughtful, courteous, and responsive law enforcement services. With a strong focus on public service and safety, the Sheriff's Office performs a wide range of critical functions, including patrol operations, criminal investigations, court services, animal control enforcement, and specialized units such as the SWAT Team and Fatal Team.

The Sheriff's Office operates a full-service law enforcement agency, authorized for 94 sworn officer positions and supported by 36 civilian staff members who help ensure efficient and effective operations throughout the County.

## Budget Summary

### Budget v. Expenditures FY2023 to FY2026



## Explanation of Net Adjustments from FY2025 to FY2026

For FY2026, the Sheriff's Office has a net decrease of \$1,006,786 across multiple operational accounts, excluding salary and benefits costs. The reduction results from several key adjustments, as outlined below:

- **Elimination of Grants and Program Rules**

The discontinuation of the Edward Byrne Justice Assistance Grant (JAG), along with the Sheriff's Office relinquishing its fiscal agent responsibilities for Region III of the High Intensity Drug Trafficking Area (HIDTA) Program, resulted in the reduction of \$174,367. Region III is one of 17 HIDTA regions nationally, administered by the Office of National Drug Control Policy (ONDCP).

- **Insurance Cost Realignment**

A reallocation and realignment of liability insurance premiums and deductibles led to a budget decrease of \$212,620. This has no impact on the Sheriff's available operating resources.

- **Conclusion of Grant Funding**

FY2026 marks the final year of funding from the 2024 Law Enforcement Recruitment Fund grant, resulting in a reduction of \$225,000.

- **Operational Reductions**

Decreased spending in various operational expenditure categories - including maintenance, supplies, travel, and training accounts - for a \$305,655 reduction.

- **One-Time FY2025 Initiatives**

The previous year included one-time contractual costs totaling \$94,279 for Telestaff support, a staffing assessment, and an animal services feasibility study.

### **Salary & Benefits Adjustment**

The major budget increase for FY2026 is in salaries and benefits, reflecting the full-year impact of the collective bargaining agreement approved during FY2025.

### **Staffing Expansion**

In FY2025, the Sheriff's Office and County Management worked collaboratively to negotiate significant salary increases for Deputy Sheriffs and implement the 4/8/40 Pilot Schedule for the Patrol Division. This has significantly reduced vacancies in authorized Deputy Sheriff positions. In addition, the FY2025 Operating Budget included funding for four (4) Public Safety Aides, intended to both reduce some burden on Deputy Sheriffs and provide entry-level opportunities for individuals interested in a law enforcement career but who may not meet minimum age requirements or otherwise be ready to commit.

The Sheriff's Office and County Management are now planning for the future expansion of the office.

First, County Management's budget proposal includes funding for one (1) additional Deputy Sheriff III position. This is the fifth position to be added to the Sheriff's Office in two fiscal years.

Second, a staffing assessment was funded in Fiscal Year 2025, which will identify future staffing needs.

Third, County Management has identified a source of recurring funding to start to address the results of that staffing analysis. As outlined in the Revenue Projections, Budget Contingencies, Etc. section,

approximately \$422,750 of General Fund resources are currently pledged to repay the 1997A Revenue Bonds for the Sheriff's Facility. Once adequate arrangements are made to pay off that debt when it matures in September 2027, County Management supports using those monies to fund future Deputy Sheriff positions identified as necessary in the forthcoming staffing analysis. This would provide sufficient funding to create four (4) Deputy Cadets, into which today's Public Safety Aides could promote if and when ready.

### **Legislative Funding for Command Center Vehicle**

The Sheriff's Office successfully secured \$100,000 in legislative funding to support the purchase of a command center vehicle. This funding will be combined with contributions from the Fire Department and the Regional Emergency Communications Center (RECC) to acquire a shared unit that meets the operational needs of all three agencies.

Recommended fixed asset requests are detailed in the Appendix, Fixed Asset Requests by Department.

### **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	\$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	\$4,625,850	\$3,625,818
Training, Travel & Per Diem	\$176,509	\$122,644	\$182,128	\$129,160	\$232,908	\$67,855
Light And Heavy Duty Vehicle Expenses	\$679,300	\$629,028	\$706,000	\$615,674	\$851,075	\$494,521
Maintenance Services	\$50,000	\$40,563	\$189,012	\$79,037	\$167,512	\$132,169
Supplies	\$342,779	\$283,466	\$441,136	\$377,894	\$452,810	\$230,783
Other Operating Costs	\$190,587	\$160,979	\$240,703	\$127,009	\$294,117	\$152,975
Public Safety Expenses	\$224,700	\$159,953	\$226,350	\$141,691	\$231,700	\$150,340
Insurance And Deductibles	\$284,972	\$233,191	\$285,000	\$219,752	\$290,000	\$179,376
Capital Purchases	\$930,493	\$1,043,390	\$945,500	\$355,990	\$855,500	\$467,859
Debt Service	\$5,248,876	\$2,075,852	\$9,674,111	\$1,489,450	\$13,619,557	\$5,752,712
<b>Total Expenditures</b>	<b>\$20,777,019</b>	<b>\$14,370,049</b>	<b>\$27,421,491</b>	<b>\$15,684,372</b>	<b>\$31,795,414</b>	<b>\$19,324,407</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$11,251,533	\$1,077,148
Employee Benefits	\$5,707,697	\$1,081,847
Training, Travel & Per Diem	\$179,648	-\$53,260
Light And Heavy Duty Vehicle Expenses	\$781,278	-\$69,797
Maintenance	\$66,000	-\$101,512
Services	\$319,018	-\$133,792
Supplies	\$227,336	-\$66,781
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	-\$11,001,153
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$22,253,815</b>	<b>-\$9,541,599</b>



# County Treasurer

The Santa Fe County Treasurer's Office is responsible for the tax collection of real and personal property taxes (including Mobile Homes) in all of Santa Fe County. This responsibility includes the preparation of statutorily required annual tax bills that must be mailed by requirement to the taxpayer on November 1<sup>st</sup>, of every year. For FY2025, 85,000 tax bills were mailed and over \$246 million billed. The Treasurer's Office also sends out two delinquent tax notices semi-annually to all delinquent taxpayers. It develops policies and procedures using state statutes, County Resolutions and Regulations, and good accounting practices to administer the daily operations of the Treasurer's Office. The Treasurer's Office also makes monthly distributions of property taxes to all statutorily required beneficiaries, which include Santa Fe Public Schools, Santa Fe Charter Schools, Pojoaque Schools, Espanola Schools, Moriarty Schools, Santa Fe Community College, State Bonded Debt, Town of Edgewood, Northern New Mexico College and other statutorily required entities.

The Treasurer's Office also serves as the County's Bank and is responsible for depositing and accounting all funds received by Santa Fe County within 24 hours; this includes property tax receipts, utilities, refuge permits, recording fees, rental fees, building permits, business licenses and all other departmental deposits.

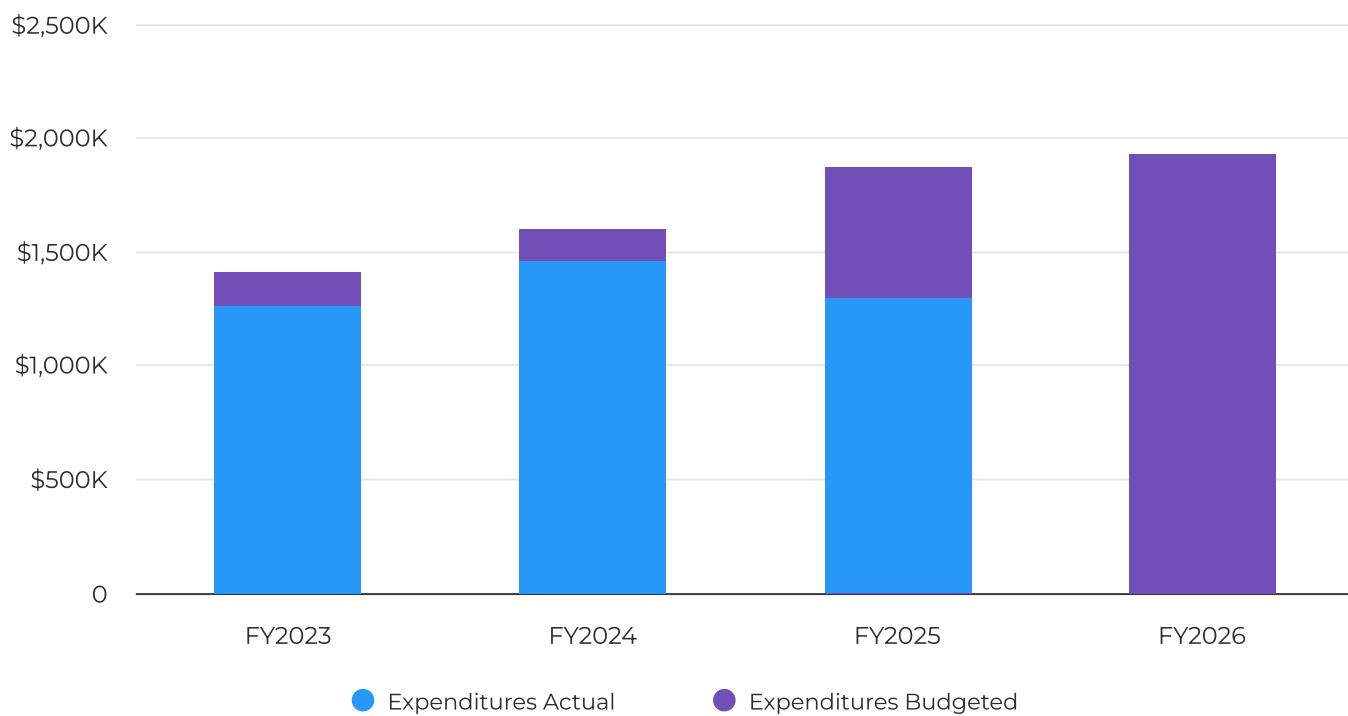
The County Treasurer serves as the Investment Officer for Santa Fe County. The Treasurer invests available County funds in an array of options consistent with the County's approved Investment Policy and investment strategy.

The Treasurer's Office is also responsible for the collection of delinquent property taxes, the responsibility for which has not been turned over to the Property Tax Division of the New Mexico Taxation and Revenue Department. As of January 31<sup>st</sup>, of this year, a total of 4,581 delinquent tax notices were issued. For FY2025, a total of \$2 million dollars was collected in penalty and interest fees.

The Treasurer's Office implements and administers the Monthly Property Tax Installment Plan. This program enables taxpayers of Santa Fe County to prepay for their property taxes in ten equal monthly installments that begin in June. Taxpayers are also offered an auto-renewal program option, which is for individuals wanting to pay towards the Monthly Property Tax Installment Program on a continuing yearly basis. The Treasurer's Office is also responsible for collecting fees and processing business and liquor licenses for all business owners in Santa Fe County. In FY2025, the Treasurer's Offices processed approximately 2,750 licenses and collected approximately \$95,000 for these licenses. We also issue short-term owner and non-owner-occupied licenses working alongside other County departments. For FY2025, around 275 STR licenses were processed, paid and mailed.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The FY2026 Proposed Operating Budget reflects the elimination of a vacant Operations Manager position, which will be utilized to fund the reclassification of three other positions into the following positions: Customer Service Program Manager, Cashier 2, and Delinquent Tax Specialist 2.

Other budget differences are described as follows:

- Additional funding of \$30,000 for short-term/temporary staff, which are utilized during peak season to help process large amounts of payments received via mail and assist in document archival.
- Shredding and Archiving services in the amount of \$31,000, which may be needed to organize receipts and research transactions with a processing age of over 10 years if those services cannot be provided by the Records Management Program.
- Travel increased by \$5,000 for Treasurers' staff to attend programs and complete various certifications. This includes the NM EDGE program, in-person seminars, and mental health programs. The knowledge and growth attained by staff will better help them assist constituents and communicate within the organization.

Recommended fixed asset requests are detailed in the Appendix, Fixed Asset Requests by Department.

**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	\$735,694	\$716,143	\$870,690	\$830,091	\$913,277	\$731,213
Employee Benefits	\$362,464	\$321,208	\$381,814	\$368,270	\$418,421	\$325,535
Training, Travel & Per Diem	\$34,000	\$26,032	\$45,300	\$34,555	\$45,800	\$34,068
Light And Heavy Duty Vehicle Expenses	\$1,250	\$588	\$1,400	\$506	\$1,825	\$355
Maintenance	\$1,500	\$216	\$3,500	\$382	\$3,500	\$614
Services	\$129,000	\$87,569	\$145,800	\$116,122	\$300,394	\$77,259
Supplies	\$27,950	\$24,857	\$23,250	\$19,602	\$27,332	\$14,469
Other Operating Costs	\$112,500	\$81,457	\$122,250	\$86,117	\$120,000	\$69,373
Insurance And Deductibles	\$1,000	\$650	\$1,200	\$650	\$1,200	\$482
Capital Purchases	\$8,001	\$7,377	\$8,400	\$7,254	\$41,993	\$41,993
<b>Total Expenditures</b>	<b>\$1,413,359</b>	<b>\$1,266,097</b>	<b>\$1,603,604</b>	<b>\$1,463,549</b>	<b>\$1,873,742</b>	<b>\$1,295,361</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Salary & Wages	\$989,849	\$76,572
Employee Benefits	\$449,394	\$30,973
Training, Travel & Per Diem	\$50,500	\$4,700
Light And Heavy Duty Vehicle Expenses	\$1,311	-\$514
Maintenance	\$2,500	-\$1,000
Services	\$269,000	-\$31,394
Supplies	\$27,950	\$618
Other Operating Costs	\$109,250	-\$10,750
Insurance And Deductibles	\$1,200	-
Capital Purchases	\$31,000	-\$10,993
<b>Total Expenditures</b>	<b>\$1,931,954</b>	<b>\$58,212</b>

# County Manager

The **County Manager's Office (CMO)** includes the Administration and Commission sections as well as the Office of Emergency Management (OEM), Finance, Human Resources and Risk Management, County Attorney's Office (Legal), and Information Technology divisions. Each section and division has individual summary pages.

The **Administration section** is responsible for efficiently and effectively implementing the policies and priorities established by the Board of County Commissioners. It manages County resources to deliver high-quality services and support to our residents, businesses, and visitors.

The **Commission section** is composed of the five County Commissioners who are responsible for setting and enforcing County policies, engaging in long-range strategic County planning, approving the annual budget, and overseeing County expenditures.

The **OEM** leads efforts to prepare the Santa Fe community for all-hazard preparedness and response, addressing natural, technological, and human-caused risks and threats. The OEM maintains active partnerships with more than 108 agencies across the region, including County Elected Offices and Departments, private sector entities, faith-based organizations, schools, and volunteer groups involved in disaster response.

The **Finance Division** provides government officials and the public with accurate and timely financial information to assess the County's current and future financial position. This transparency supports sound decision-making and long-term fiscal responsibility.

The **Human Resources and Risk Management Division** is dedicated to attracting and retaining top talent by offering competitive compensation, outstanding benefits, and high-quality training. The division strives to create a professional, supportive work environment where every employee feels valued and appreciated. It promotes a culture of inclusivity, accountability, productivity, and fairness, encouraging all employees to grow and contribute to the County's overall goals and objectives.

The **Legal Division** (County Attorney's Office) serves as the primary legal counsel for County government, delivering professional legal services to all County departments and operations. The office handles complex legal matters through a structured team of specialized attorneys who provide strategic oversight and dedicated support to key areas, including the Sheriff's Office, Fire Department, and Corrections. The office offers responsive legal counsel on daily operations, supports policy development, ensures regulatory compliance, and manages litigation, tort claims, and coordination with external counsel for specialized legal matters such as water rights and condemnation.

The **Information Technology (IT) Division** is committed to delivering a secure, innovative, and integrated technology infrastructure that empowers all Santa Fe County departments to serve the public effectively. By aligning technology with the needs of each department, IT aims to provide reliable and efficient services for County constituents.

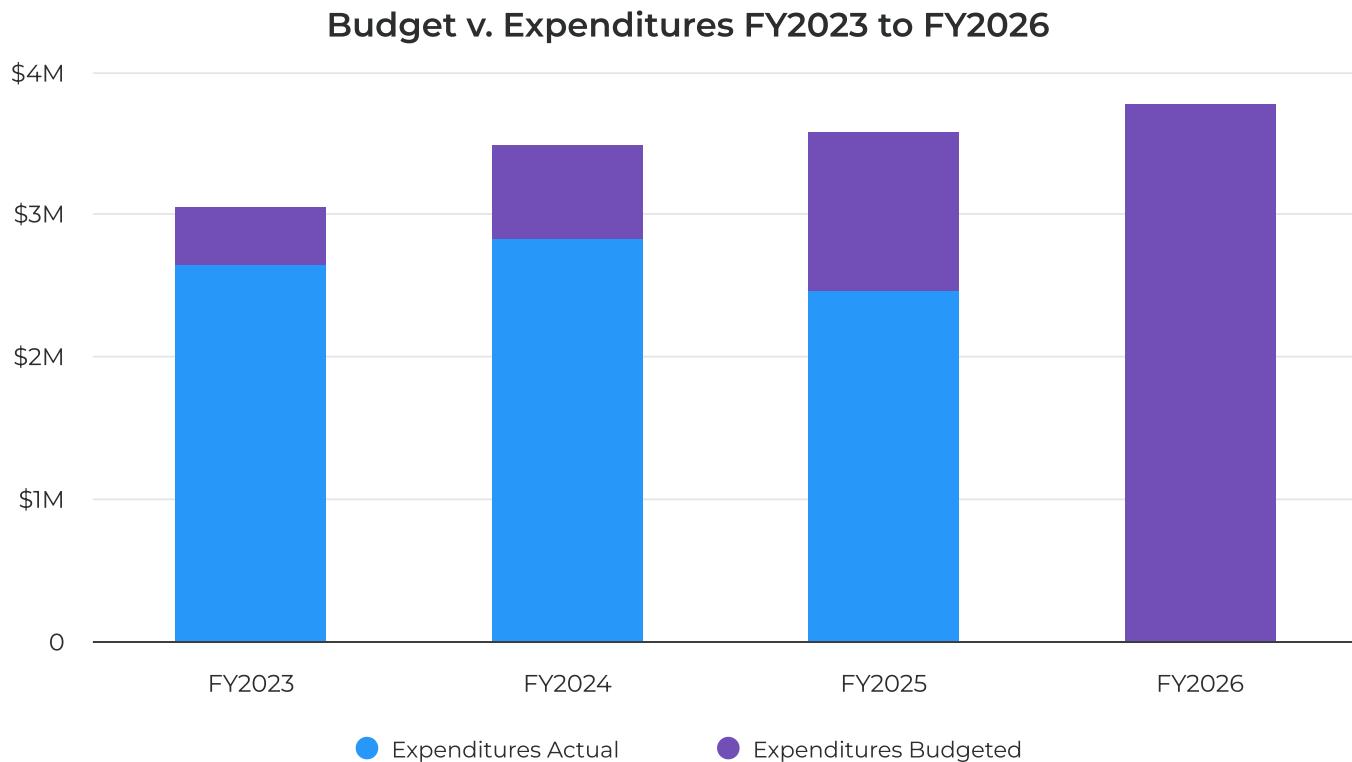
# County Manager Administration, Commission, Intergovernmental Summit

The County Manager's Administration Office plays a central role in ensuring effective, transparent, and strategic governance across Santa Fe County. It is responsible for providing the Board of County Commissioners (BCC) with accurate, timely information to support informed decision-making, and for implementing the resulting policies and priorities.

The office coordinates the operations of all County departments, resolves interdepartmental issues, and oversees the overall administration of County government. Also included in CMO Administration are the Strategic Planning and Communications teams. The Administration team represents the County in intergovernmental relations and manages the Intergovernmental Summit budget, which funds operational supplies for the County's annual Legislative Reception. The budget for the Employee Benefits Committee (EBC) is also housed within the CMO Administration account; however, it is administered independently by the EBC's volunteer committee members.

The Commission section is composed of five (5) County Commissioners who are responsible for setting and enforcing County policies, engaging in long-range strategic County planning, approving the annual budget, and overseeing County expenditures. The Commissioners are assisted by five (5) full-time employees, Constituent Services Liaisons.

## Budget Summary





# Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

**The Administration section** is projecting a net decrease of \$73,147 from the FY2025 budget while strategically incorporating new and recurring expenditures to support Countywide goals and service delivery, including:

- **Translation Services:** Estimated costs to provide Spanish-language support for written communications and translation at public events, promoting inclusivity and accessibility.
- **Tribal Spay and Neuter Clinic Support:** A new initiative in FY2025, funding has been included in the FY2026 Proposed Operating Budget to help address the root cause of animal control issues in Northern Santa Fe County.
- **Civic Track Software:** A one-year agreement for a new constituent relationship management platform. This tool enables the Administration and Commission section to efficiently track, manage, and respond to resident inquiries and concerns.

The FY2026 budget request includes funds for contractual and professional services that directly support key priorities outlined in the County's Strategic Plan. These investments include:

- **Organizational Process Improvement**

Ongoing efforts to review and refine internal procedures, aligning operations with best practices to drive greater efficiency and effectiveness.

- **Enhanced Communication & Engagement**

- Broadcast media partnerships with local radio stations, the GovDelivery platform for digital outreach, and website hosting and maintenance services. These tools collectively advance Strategy 4.3.7: *Provide excellent customer service to internal and external stakeholders.*

- **Transparent Governance**

- Continuing use of BoardDocs, an online agenda management system that improves public access and transparency in County decision-making.

- **Strategic Planning & Performance Tracking**

- Use of Envisio software to support Strategy 4.3.18, providing real-time, public-facing dashboards to monitor progress on strategic goals and key performance indicators.

- **Professional Development & Representation**

- Membership dues for organizations such as New Mexico Counties and the National Association of Counties, along with travel and training resources. These ensure County leadership remains current with emerging practices, while fostering continuous professional growth.

**The Commission section** requests a net increase of \$11,544, primarily due to expanded travel associated with the Leadership New Mexico Core Program and increased funding in the operating supplies' category. These investments support key administrative and strategic functions and enable Commissioners to participate in conferences and professional development opportunities that enhance governance and leadership capacity.

**The Intergovernmental Summit** budget provides operational supplies for the annual New Mexico Legislative Reception and advances Strategy 4.4: *Establish effective and collaborative partnerships with other governments and community organizations.* This budget remains flat; there was no change from FY2025.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

## Expenditures by Subdivision

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Administration	\$2,219,940	\$1,867,937	\$2,583,667	\$1,976,644	\$2,649,295	\$1,717,286
Commission	\$820,761	\$751,353	\$862,951	\$815,094	\$891,167	\$712,364
Employee Benefit Committee	-	\$14,334	\$30,200	\$22,855	\$30,200	\$23,841
Intergovernmental Summit	\$3,936	\$2,829	\$8,000	\$5,647	\$7,217	\$3,243
<b>Total Expenditures</b>	<b>\$3,044,637</b>	<b>\$2,636,453</b>	<b>\$3,484,818</b>	<b>\$2,820,240</b>	<b>\$3,577,879</b>	<b>\$2,456,734</b>

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Administration	\$2,788,653	\$139,358
Commission	\$946,053	\$54,886
Employee Benefit Committee	\$30,000	-\$200
Intergovernmental Summit	\$5,900	-\$1,317
<b>Total Expenditures</b>	<b>\$3,770,606</b>	<b>\$192,727</b>

## 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	\$1,772,404	\$1,551,256	\$1,870,366	\$1,649,147	\$1,802,404	\$1,355,480
Employee Benefits	\$690,902	\$622,042	\$736,565	\$678,003	\$762,825	\$582,346
Training, Travel & Per Diem	\$54,171	\$28,561	\$76,488	\$33,622	\$93,854	\$31,601

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Light And Heavy Duty Vehicle Expenses	\$1,800	\$286	\$1,800	\$568	\$538	\$920
Maintenance	-	-	\$852	\$890	-	-
Services	\$347,272	\$291,493	\$652,255	\$336,724	\$750,489	\$370,288
Supplies	\$46,825	\$28,605	\$42,500	\$34,336	\$48,883	\$33,734
Other Operating Costs	\$80,562	\$63,864	\$85,160	\$68,961	\$92,962	\$68,598
Capital Purchases	\$50,701	\$50,346	\$18,832	\$17,989	\$25,924	\$13,767
<b>Total Expenditures</b>	<b>\$3,044,637</b>	<b>\$2,636,453</b>	<b>\$3,484,818</b>	<b>\$2,820,240</b>	<b>\$3,577,879</b>	<b>\$2,456,734</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$1,992,435	\$190,031
Employee Benefits	\$775,289	\$12,464
Training, Travel & Per Diem	\$78,200	-\$15,654
Light And Heavy Duty Vehicle Expenses	\$635	\$97
Maintenance	-	-
Services	\$698,745	-\$51,744
Supplies	\$42,942	-\$5,941
Other Operating Costs	\$124,766	\$31,804
Capital Purchases	\$57,594	\$31,670
<b>Total Expenditures</b>	<b>\$3,770,606</b>	<b>\$192,727</b>

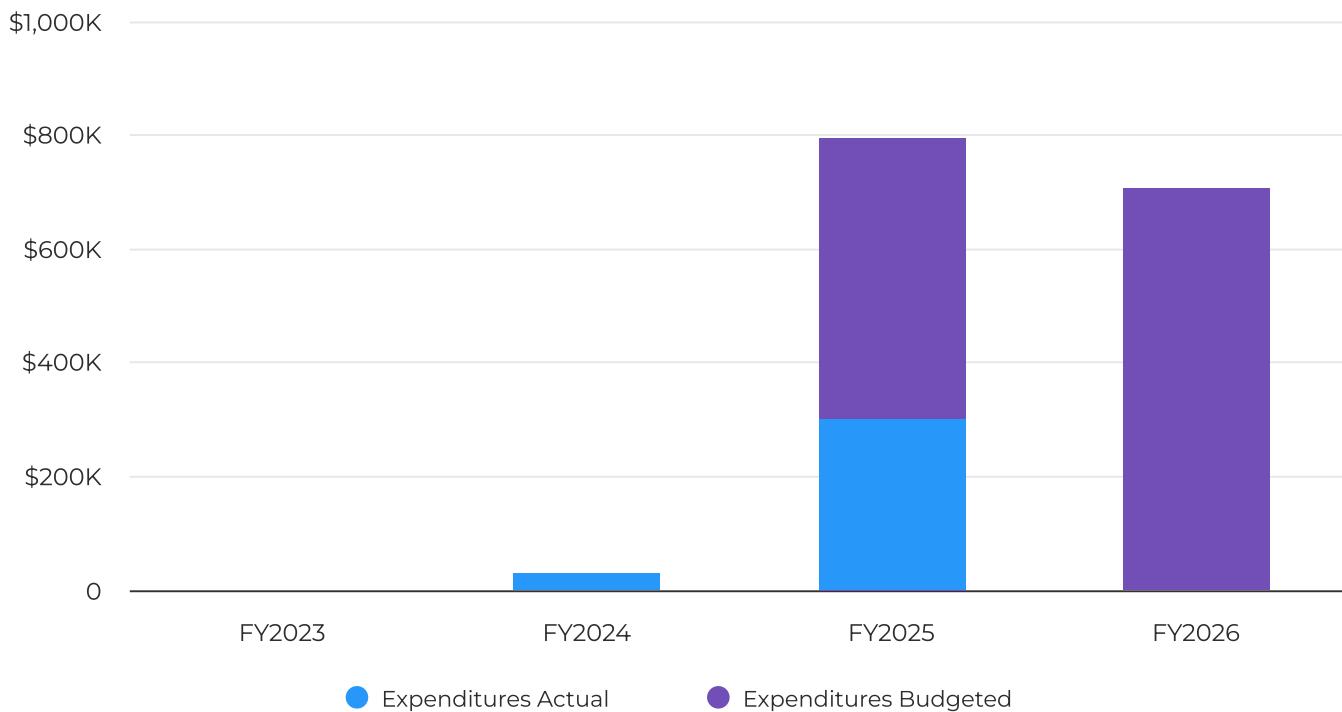
# Office of Emergency Management

The Office of Emergency Management (OEM) leads efforts to prepare the Santa Fe community for all-hazard preparedness and response, addressing natural, technological, and human-caused risks and threats. The OEM maintains active partnerships with more than 108 agencies across the region, including County Elected Offices and Departments, private sector entities, faith-based organizations, schools, and volunteer groups involved in disaster response.

OEM has four (4) FTEs. It was created pursuant to, and is actively implementing, Strategic Plan Objective 1.6: *Implement recommendations concerning the structure, staffing, and responsibilities of the Santa Fe Office of Emergency Management.*

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustments from FY2025 to FY2026

While the overall budget decreased, salary and benefits increased. This reflects increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions. All increases and decreases described below exclude salaries and benefits.

The Office of Emergency Management projects a net decrease of \$53,150 from the FY2025 budget (excluding salaries and benefits). The FY2026 budget focuses on contractual and professional services, operating supplies, and professional development.

As a new division under the County Manager's Department, initial FY2025 estimates were difficult to project. For FY2026, OEM's most significant request is \$120,000 for two vehicles to enhance emergency preparedness and response capabilities.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

### Expenditures by Expense Type

Category	FY 2023 Actuals	FY 2023 Final Budget	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Final Budget	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	-	-	\$21,044	\$200,600	\$343,452	\$341,020	-\$2,432
Employee Benefits	-	-	\$8,791	\$93,510	\$201,357	\$157,392	-\$43,965
Training, Travel & Per Diem	-	-	-	\$738	\$12,000	\$18,500	\$6,500
Light And Heavy Duty Vehicle Expenses	-	-	-	-	\$5,000	\$5,000	-
Services	-	-	-	\$5,657	\$229,408	\$41,900	-\$187,508
Supplies	-	-	-	\$895	\$5,000	\$11,700	\$6,700
Other Operating Costs	-	-	-	-	-	\$9,250	\$9,250
Capital Purchases	-	-	-	-	-	\$120,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$29,835</b>	<b>\$301,400</b>	<b>\$796,217</b>	<b>\$704,762</b>	<b>-\$91,455</b>

# Human Resources & Risk Management

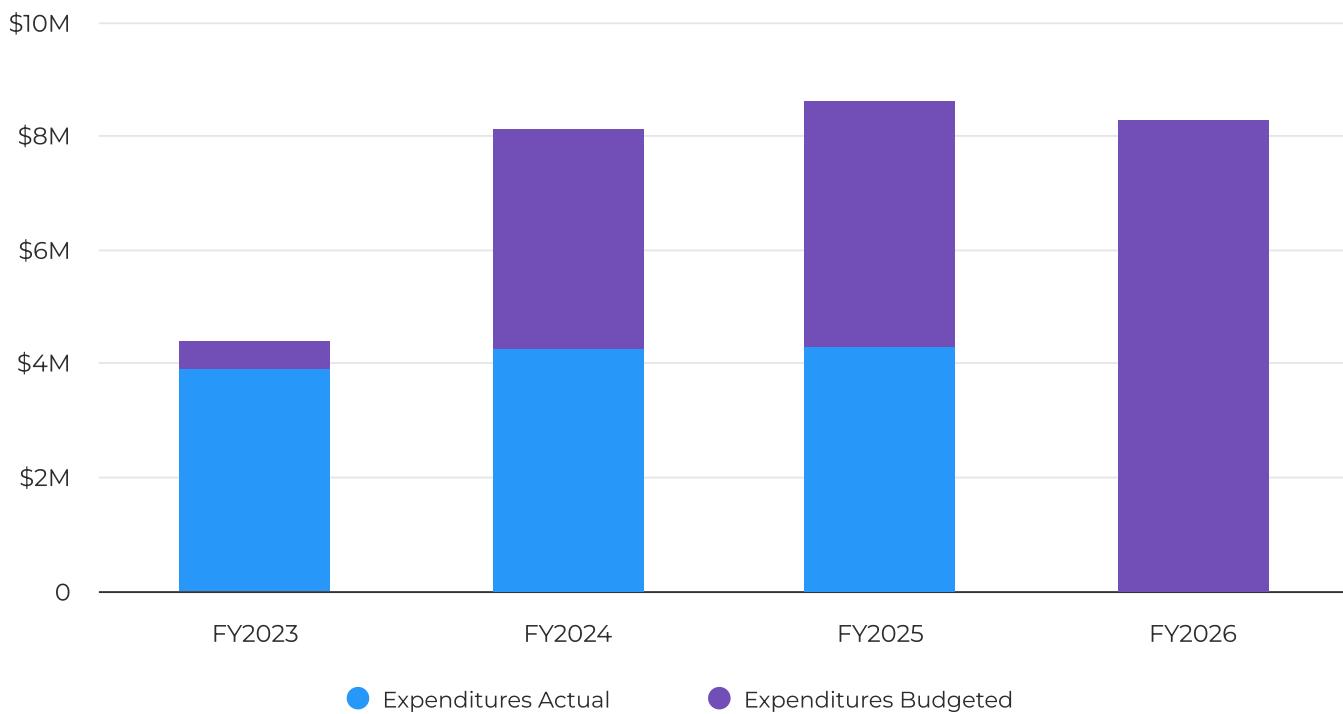
The **Human Resources** section is committed to providing outstanding customer service to both our internal and external customers. To attract and retain top talent through competitive compensation, outstanding benefits and excellent training. To lead and foster a positive and supportive, professional work environment where everyone feels appreciated and valued for their contributions. Where all employees are encouraged to grow and develop professionally. To foster a culture of productivity, accountability and fairness so all employees are able to contribute to supporting the County's goals and objectives.

The **Risk Management** section is dedicated to ensuring and protecting the safety of the County's people and assets through risk identification, compliance, mitigation and education. By providing extensive and outstanding training on a wide variety of employee safety programs. To responsibly facilitate and administer Workers Compensation, loss control measures and insurance claims. To support and reinforce a positive safety culture throughout the County by partnering with stakeholders.

Human Resources has worked diligently with County leadership to reduce the overall vacancy rate from over 19.2% in December 2023 to our current rate of 13.8% in March 2025. Our goal is to reach an average 10% vacancy rate. We have streamlined and improved the recruitment and onboarding process by championing the use of electronic documents for onboarding. The New Employee Orientation has been revamped to include more stimulating and interesting in-person presentations, including a personal welcome from the County Manager. Orientation now incorporates all necessary and required first-year training courses, so employees are better equipped for safety and success and understand and appreciate their role and contributions for the County. Additionally, a new full day of supervisor training has been developed to better support our supervisors and provide a solid foundation. Human Resources has also begun to incorporate the use of WorkKeys as an alternative substitute for a high school diploma or GED, allowing a greater number of applicants to meet the minimum qualifications for our positions.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustment from FY2025 to FY2026

The FY2026 request reflects increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions. All increases and decreases described below exclude salaries and benefits.

The **Human Resources** section is projecting a net increase of \$33,383 from the FY2025 budget (excluding salaries and benefits). This adjustment reflects strategic investments in employee development and professional certification:

- **Employee Certification Support:** Increased funding in the employee-related certification account to expand participation in NM EDGE and Santa Fe Community College training programs. This reflects the growing interest among County employees in pursuing formal certifications that enhance performance and career growth.
- **Contractual Services:** A modest increase in professional services is due to routine annual cost inflation.

These investments align with HR's mission to foster professional growth, enhance service quality, and support County-wide strategic goals through a skilled and well-supported workforce.

The **Risk Management** section is projecting a net decrease of \$338,006 compared to the FY2025 budget (excluding salaries and benefits). Key drivers of this decrease include:

- **Security Services Reduction:** Significant cost savings were achieved through reduced expenditures on security services at 240 Grant Avenue.
- **Safety Plan Initiative:** Risk Management has requested to carry forward remaining FY2025 funds to FY2026 to continue the implementation of the County-wide Safety Plan Program.
- **Insurance Deductibles:** A small increase in this category is attributed to expected inflation in service costs.

These adjustments ensure the County continues to uphold high standards for employee safety and risk mitigation, while managing resources effectively.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

### Expenditures by Division

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Human Resources	\$2,053,808	\$1,628,310	\$2,401,485	\$1,870,257	\$2,353,922	\$1,552,717
Risk Management	\$2,330,480	\$2,255,775	\$5,703,711	\$2,393,959	\$6,245,316	\$2,744,298

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
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<b>Total Expenditures</b>	<b>\$4,384,288</b>	<b>\$3,884,085</b>	<b>\$8,105,196</b>	<b>\$4,264,216</b>	<b>\$8,599,238</b>	<b>\$4,297,015</b>
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Category <i>(continued from above)</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Human Resources	\$2,387,305	\$33,383
Risk Management	\$5,907,310	-\$338,006
<b>Total Expenditures</b>	<b>\$8,294,615</b>	<b>-\$304,623</b>

### 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	\$1,139,114	\$1,009,193	\$1,320,191	\$1,222,713	\$1,373,478	\$1,076,112
Employee Benefits	\$727,163	\$484,103	\$880,771	\$554,698	\$824,384	\$543,837
Training, Travel & Per Diem	\$20,300	\$5,390	\$16,271	\$8,629	\$44,030	\$14,440
Light And Heavy Duty Vehicle Expenses	\$8,600	\$6,019	\$50,039	\$42,657	\$108,125	\$10,949
Maintenance	\$205,000	\$64,226	\$265,000	\$170,284	\$333,000	\$59,654
Services	\$508,430	\$241,971	\$636,274	\$436,536	\$2,954,198	\$353,734
Supplies	\$89,177	\$74,369	\$47,420	\$33,522	\$267,621	\$29,179
Other Operating Costs	\$18,500	\$11,051	\$66,700	\$16,683	\$118,920	\$17,749
Insurance And Deductibles	\$1,658,748	\$1,835,928	\$4,815,750	\$1,739,315	\$2,566,782	\$2,184,204
Capital Purchases	\$9,256	\$116,195	\$6,780	\$3,539	\$8,700	\$7,157
Debt Service	-	\$35,640	-	\$35,640	-	-
<b>Total Expenditures</b>	<b>\$4,384,288</b>	<b>\$3,884,085</b>	<b>\$8,105,196</b>	<b>\$4,264,216</b>	<b>\$8,599,238</b>	<b>\$4,297,015</b>

<b>Category</b> <i>(continued from above)</i>	<b>FY 2026 OPERATING BUDGET</b>	<b>FY 2025 Final Budget vs. FY 2026 PROPOSED OPERATING BUDGET (\$ Change)</b>
Salary & Wages	\$1,463,934	\$90,456
Employee Benefits	\$835,080	\$10,696
Training, Travel & Per Diem	\$46,680	\$2,650
Light And Heavy Duty Vehicle Expenses	\$108,236	\$111
Maintenance	\$158,000	-\$175,000
Services	\$2,848,743	-\$105,455
Supplies	\$89,500	-\$178,121
Other Operating Costs	\$41,190	-\$77,730
Insurance And Deductibles	\$2,703,252	\$136,470
Capital Purchases	-	-\$8,700
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$8,294,615</b>	<b>-\$304,623</b>

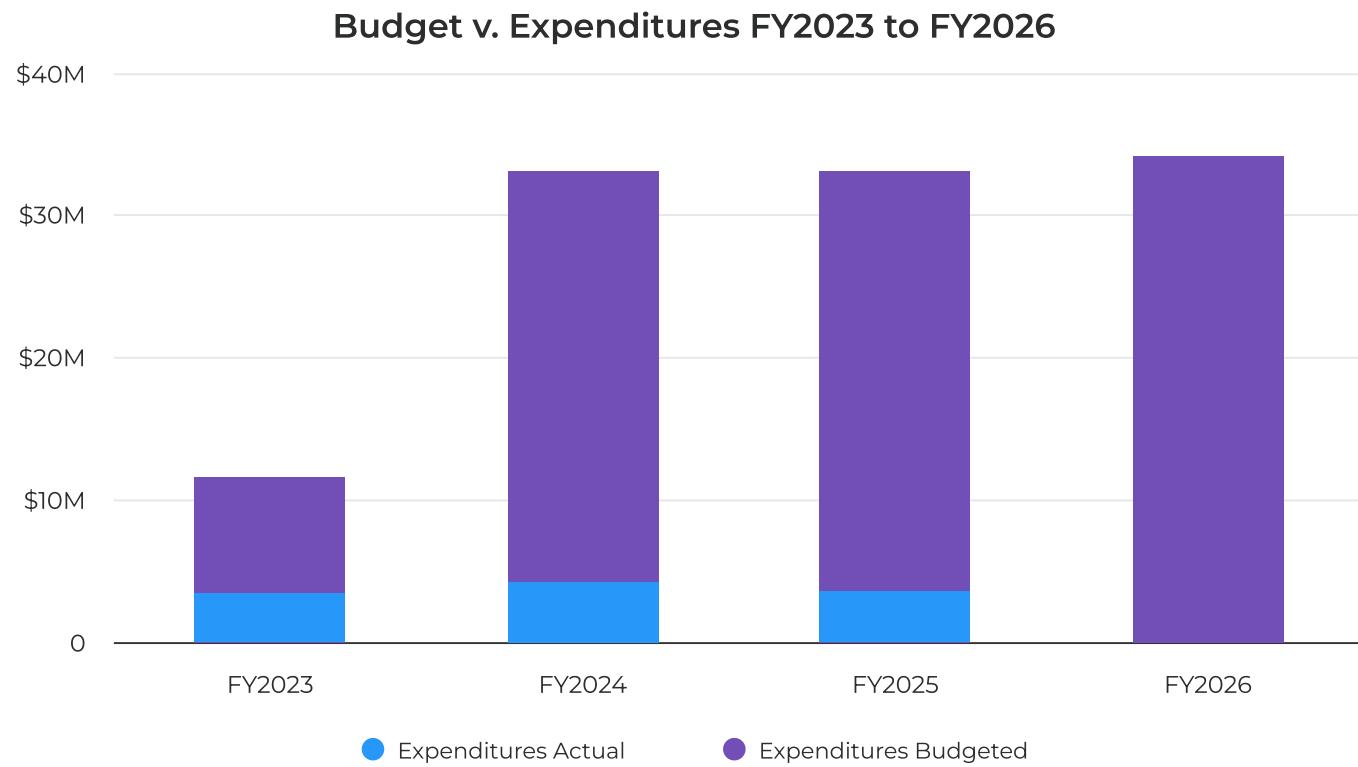
# Finance

The Finance Division plays a critical role in maintaining the fiscal health and operational integrity of Santa Fe County. It is responsible for providing County leadership, stakeholders, and the public with accurate, timely, and transparent financial information to evaluate the County's current standing and plan for the future. The Division ensures strong internal controls and oversees the County's financial operations and procurement activities.

## Key Responsibilities Include:

- **Financial Reporting:** Measuring and reporting financial performance to ensure accountability and compliance.
- **Debt Management:** Managing the County's debt portfolio to support capital needs while maintaining fiscal responsibility.
- **Accounts Payable:** Processing vendor payments efficiently and actively.
- **Budget & Planning:** Leading long-range financial planning and the development of the County's annual budget.
- **Grants Management:** Overseeing grant accounting, compliance, and reporting.
- **Banking Operations:** Handling bank reconciliations and all maturing banking activity.
- **Procurement Oversight:** Managing purchasing functions to ensure transparent and cost-effective procurement.
- **Account Reconciliation:** Regularly reconciling accounts and receivables to maintain financial accuracy.

## Budget Summary



The Finance Division is where Budget Contingencies and set asides for salary and benefit increases are budgeted. These amounts are only expended as necessary. That is why Expenses Budgeted are so high and Expenses Actual so low.

## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The Finance Division is projecting a net increase of \$2,868,322 from the FY2025 budget (excluding salaries and benefits). The primary driver of the FY2026 increase is the remaining cost associated with the replacement of the County's Enterprise Resources Planning (ERP) and Jail management system. Santa Fe County has conducted consultation with key users to map current workflows and will continue working with the consultant to assist with the selection and implementation of the ERP system to improve overall efficiency and functionality.

Reductions were made in the contractual services category by not renewing the outside process evaluation contract. Existing funds from the current fiscal year are being utilized for essential staff training, limiting the FY2026 training-related increase to just \$81.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

**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	\$3,198,048	\$1,340,703	\$2,290,931	\$1,888,429	\$6,000,283	\$1,785,104
Employee Benefits	\$1,333,080	\$541,652	\$1,020,740	\$758,718	\$2,360,636	\$754,637
Training, Travel & Per Diem	\$20,060	\$5,991	\$16,520	\$6,400	\$16,620	\$6,382
Maintenance	\$251,000	\$300	\$506,220	\$816	\$501,500	-
Services	\$1,651,616	\$482,868	\$2,068,554	\$589,114	\$4,862,862	\$593,435
Supplies	\$320,425	\$12,540	\$525,000	\$12,644	\$510,000	\$11,369
Other Operating Costs	\$657,147	\$429,424	\$22,495,623	\$579,813	\$14,145,011	\$463,131
Insurance And Deductibles	\$3,050,150	-	\$3,050,000	-	\$3,050,000	-
Capital Purchases	\$1,155,203	\$480,800	\$1,164,404	\$213,124	\$1,738,868	-
Debt Service	-	\$129,615	-	\$142,385	-	-
<b>Total Expenditures</b>	<b>\$11,636,729</b>	<b>\$3,423,893</b>	<b>\$33,137,992</b>	<b>\$4,191,443</b>	<b>\$33,185,780</b>	<b>\$3,614,058</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$4,489,688	-\$1,510,595
Employee Benefits	\$1,998,497	-\$362,139
Training, Travel & Per Diem	\$16,701	\$81
Maintenance	\$500,000	-\$1,500
Services	\$1,637,100	-\$3,225,762
Supplies	\$512,500	\$2,500
Other Operating Costs	\$13,676,882	-\$468,129
Insurance And Deductibles	\$3,050,000	-
Capital Purchases	\$8,300,000	\$6,561,132
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$34,181,368</b>	<b>\$995,588</b>

# Information Technology

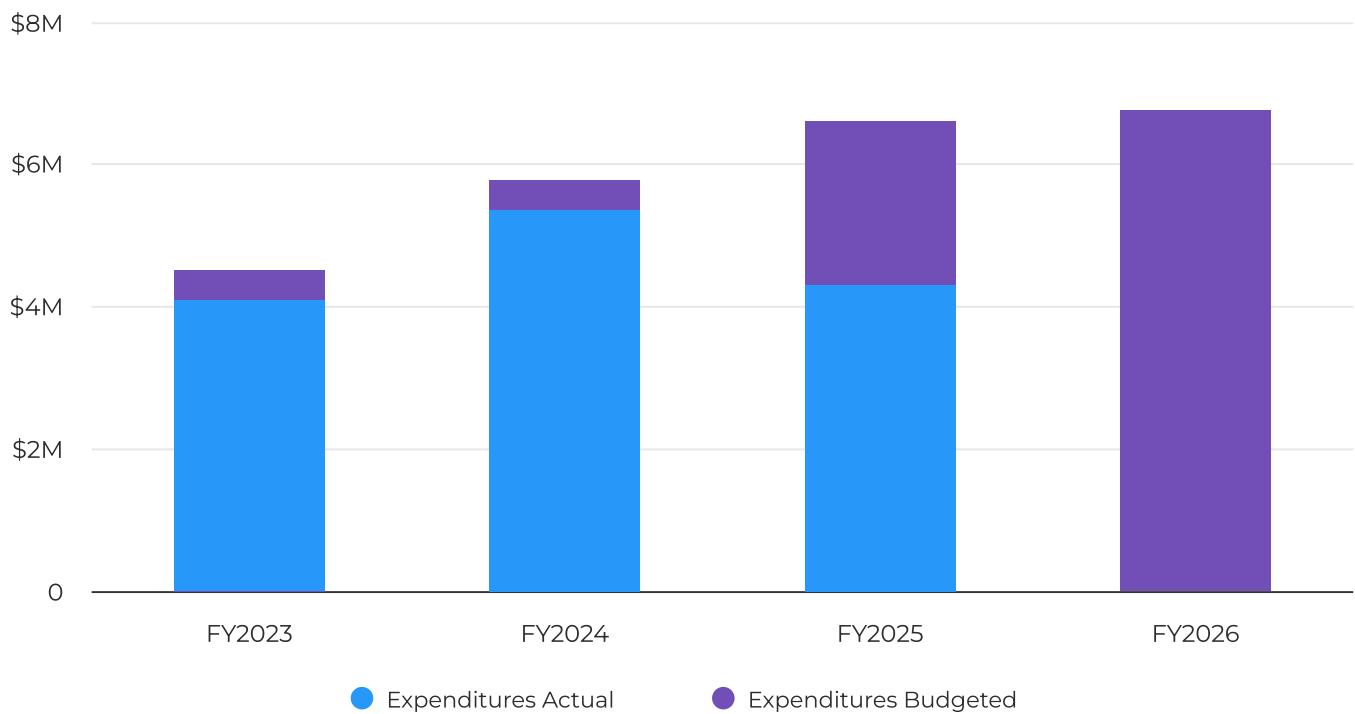
The Information Technology (IT) Division plays a critical role in supporting County operations through a secure, integrated, and innovative technology environment. IT aims to create a highly responsive and robust infrastructure reinforced by strong security measures to empower exceptional service delivery, foster customer-centric support, and drive continuous innovation across Santa Fe County.

## Key Responsibilities and Current Priorities Include:

- **Network Expansion:** Enhancing network capacity by monitoring usage and deploying additional wireless access points in County facilities.
- **Cloud Technology:** Leveraging cloud-based solutions where feasible to enhance accessibility and system reliability.
- **Cybersecurity:** Safeguarding County systems through next-generation cybersecurity appliances, continuous monitoring, vendor partnerships, and staff training.
- **ERP Implementation:** Assisting with the deployment of a next-generation Enterprise Resource Planning (ERP) system to improve functionality and support data-driven decisions.
- **Mobile Workforce Enablement:** Supporting mobility by equipping eligible staff with the tools and devices needed to work remotely and efficiently.
- **Collaboration & Support:** Strengthening partnerships with departments by expanding Helpdesk hours, participating in team meetings, offering IT project management, and providing proactive, tailored technology solutions.
- **Remote Work Schedule Dashboard:** Enables departments to view approved remote work schedules, supporting flexibility and transparency.
- **PC/Laptop Cascade Dashboard:** Tracks the age of computing equipment by department/division to plan upgrades and maintain productivity.
- **Microsoft 365 Implementation & Process Improvements:** Ongoing maintenance, support, and migration of workflows to Microsoft 365 for improved accessibility, stability, and security.
- **Operating System Upgrades:** Migration to the latest operating systems to ensure County systems are fully supported and secure.
- **Microsoft Bookings:** Enables online appointment scheduling for customer-facing departments, improving constituent access to services.
- **Cybersecurity Training & Monitoring:** Provides cybersecurity awareness training to all staff and continuous monitoring of the County's digital environment to mitigate threats.
- **Support for Construction Projects:** Provides IT infrastructure planning and implementation for new and ongoing capital projects.
- **Departmental Project Support:** Collaborates with departments to integrate new hardware and software, ensuring seamless adoption and operational efficiency.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



# Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The Information Technology Division is projecting a net increase from the FY2025 budget (excluding salaries and benefits). The primary driver of this increase is the Contractual Professional Services account, which supports a wide array of Countywide technology needs. The Division has made targeted reductions in other areas to help offset this increase.

## Summary of FY2026 Proposed Operating Budget Highlights

- **Travel and Training – \$33,100**

Supports technical skills development and training to keep staff current with emerging technologies.

- **Maintenance (IT Hardware/Equipment) – \$130,000**

Ensures continuous operation of critical systems through maintenance and hardware support.

- **Services (Contractual / Software License & Maintenance) – \$1,993,256**

Covers essential IT services including cybersecurity, network support, and software licensing (e.g., Microsoft products).

- **Supplies (Safety/Operational) – \$154,130**

Supports hardware replacement cycles (e.g., phones and monitors), accessories, and department-wide needs.

- **Telecommunications – \$625,850**

Provides mobile and data connectivity across County facilities, including voice and internet services.

- **Capital – \$706,269**

Funds infrastructure upgrades and replacements, including network equipment, end-user devices, and backup solutions.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

**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	\$1,303,717	\$1,358,039	\$1,726,995	\$1,651,282	\$2,119,790	\$1,484,479
Employee Benefits	\$719,863	\$592,889	\$893,050	\$714,031	\$943,420	\$661,118
Training, Travel & Per Diem	\$42,800	\$16,915	\$42,800	\$28,237	\$40,161	\$16,813
Light And Heavy Duty Vehicle Expenses	\$1,000	\$686	\$1,000	\$891	\$728	\$672
Maintenance	\$90,900	\$69,908	\$88,100	\$84,221	\$116,000	\$52,447
Services	\$1,131,213	\$526,656	\$1,669,377	\$1,270,314	\$2,011,809	\$1,514,919
Supplies	\$86,773	\$80,411	\$128,799	\$91,129	\$151,342	\$67,737
Other Operating Costs	\$495,850	\$360,792	\$593,550	\$382,670	\$662,830	\$353,488
Capital Purchases	\$645,183	\$900,454	\$641,017	\$946,370	\$555,632	\$162,501
Debt Service	-	\$184,421	-	\$184,422	-	-
<b>Total Expenditures</b>	<b>\$4,517,299</b>	<b>\$4,091,171</b>	<b>\$5,784,688</b>	<b>\$5,353,567</b>	<b>\$6,601,712</b>	<b>\$4,314,174</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$2,153,670	\$33,880
Employee Benefits	\$949,922	\$6,502
Training, Travel & Per Diem	\$33,100	-\$7,061
Light And Heavy Duty Vehicle Expenses	\$811	\$83
Maintenance	\$130,000	\$14,000
Services	\$1,993,256	-\$18,553
Supplies	\$154,130	\$2,788
Other Operating Costs	\$625,850	-\$36,980
Capital Purchases	\$706,264	\$150,632
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$6,747,003</b>	<b>\$145,291</b>

# Legal

The Santa Fe County Attorney's Office (CAO or Legal) serves as the primary legal counsel to the Board of County Commissioners, County Manager, and all County departments and operations. The CAO ensures legal compliance, mitigates risk, and supports City-wide strategic initiatives through high-quality, responsible legal services.

The office manages complex legal matters through a team of specialized attorneys who handle specialized portfolios while maintaining collaborative oversight of County-wide legal affairs. These portfolios include dedicated support to critical public safety functions, including the Sheriff's Office, Fire Department, and Corrections. Attorneys provide responsive daily counsel on operational matters while simultaneously managing long-term policy development and regulatory compliance initiatives. The team processes tort claims, manages litigation, and strategically coordinates with outside counsel for specialized matters, including water rights law and condemnation proceedings.

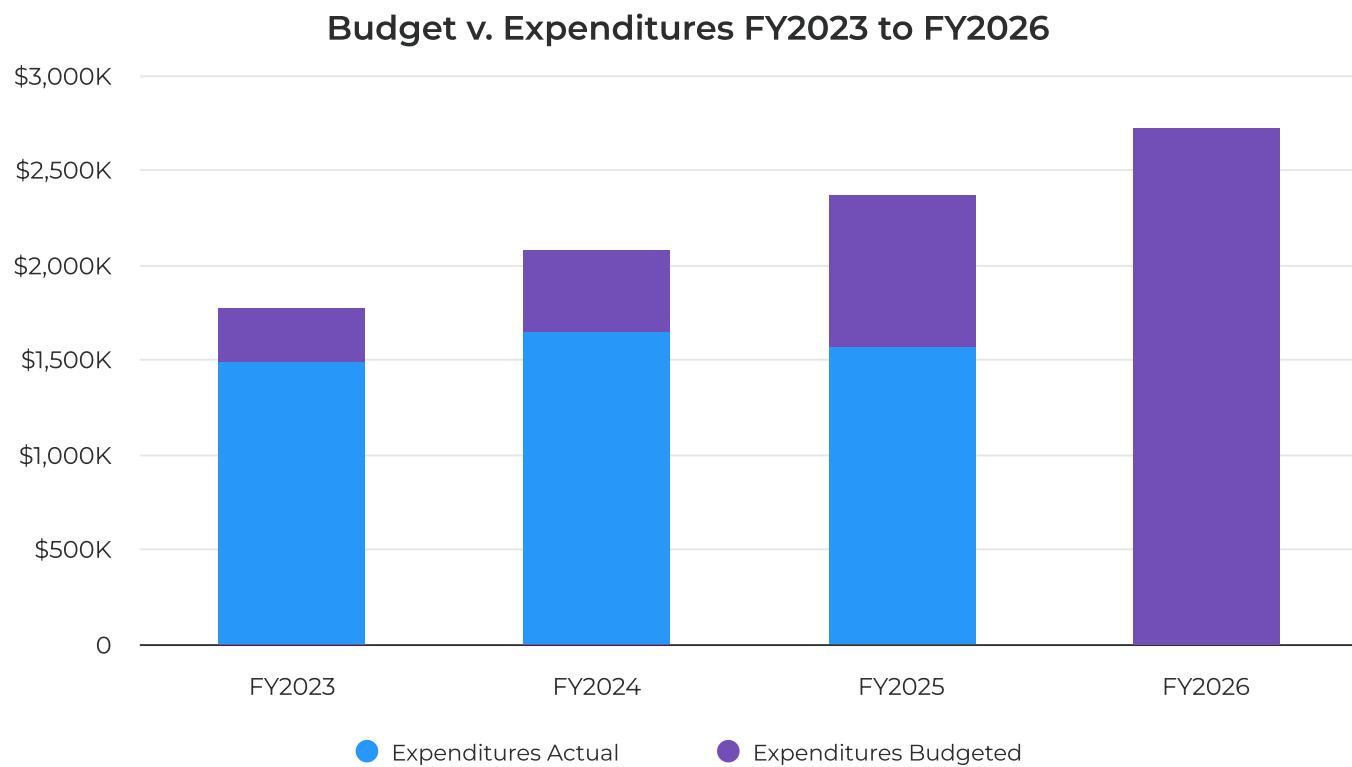
A significant portion of the office's work involves the review of contracts, agreements, and procurement documents, including complex real estate transactions, easements, and infrastructure development agreements. The office supports major County initiatives such as the Pojoaque Basin Regional Water System and affordable housing projects such as Nueva Acequia, managing both internal legal review and instructing outside counsel to ensure successful project implementation. The CAO also supports economic development through the implementation of specialized programs such as CPACE, LEDA, and broadband expansion initiatives.

In the regulatory sphere, the office plays a vital role in land use and development matters, including enforcement of the Sustainable Land Development Code through both administrative and judicial channels. The office has established special prosecution authority through the First Judicial District Attorney and pursues civil remedies, including injunctive relief, when necessary. Additionally, the CAO serves as the County's compliance authority on specialized regulatory matters, including HIPAA implementation across county departments and public records management.

The office serves as legal advisor to the Board of County Commissioners, County management, and department directors, providing direct support to Community Development, Public Works, and public safety agencies. This includes policy development and revision for critical operational functions, legal review of intergovernmental agreements, and representation in matters involving tribal jurisdictions. The CAO manages the county's compliance with public records laws and ethics requirements, providing direct oversight of document review and classification while coordinating with outside counsel on complex matters.

Through strategic oversight of both in-house legal work and coordination with outside counsel, the CAO maintains a robust legal framework that protects the County's legal interests and supports its efforts to serve its constituents, adapting to emerging needs while maintaining comprehensive coverage of core legal functions.

## Budget Summary



## Explanation of Net Adjustments from FY2023 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The County Attorney's Office (CAO) is projecting a net increase of \$280,109 from the FY2025 budget (excluding salaries and benefits). This increase is due to two main factors:

- 1. Outside Counsel Contract Renewals:** The County's outside counsel contracts are expiring this year, and the CAO will need to issue a request for proposals. The County pays around \$220 per hour for outside counsel work. This number is much lower than market rates, and reflects the benefits of negotiating rates only once every four years. The County can expect to see outside counsel proposals setting out rates of between \$275 and \$350. This represents a much more than 5% increase in rates, but the CAO plans to minimize the impact of these increases by bringing more work "in-house" and prioritizing certain projects (such as the Pojoaque Basin easement condemnation work) over other work.
- 2. Electronic Records Storage and Management Pilot Project:** The CAO has been asked to conduct a pilot project for electronic records storage and management. As that project proceeds, the CAO has gained a better understanding of the project's scope and goals. The project has three main goals: (i) digitize and organize county records; (ii) procure the software and storage needed to make county records available to county personnel and the public in accordance with the County's business needs; and (iii) identify and destroy county records that are no longer subject to any retention requirement, in order to reduce the cost of document storage to the County. With respect to the first goal, the CAO has procured the scanners and other equipment and is procuring contract labor needed to begin the digitization project. Separately, the CAO is using funds from a non-recurring appropriation to pay temp workers to assist with the digitization of County records. The budget for these purchases consists of funds from the Growth Management Division's Terralogic project, and were never part of the CAO's FY2025 budget. This work will eventually need to be performed by permanent employees of the CAO once the pilot project is complete. As it is expanded, the County will identify further digitization projects and will seek to realize cost savings from hiring full-time employees instead of long-term reliance on contract labor. With respect to the second goal, the CAO estimates it will cost between \$150,000 and \$200,000 to procure an enterprise content manager to serve the county's electronic records management and storage needs. Based on initial estimates of data storage for the County's needs, and subscription-as-a-service monthly or annual costs for any such software, the recurring appropriation for this system will be in the range of \$100,000 to \$125,000. With respect to the third goal, the CAO spends roughly \$77,000 each year on a contractor for off-site storage of county records. The CAO is requesting an additional \$13,000 in its service budget to pay this contractor to remove boxes of county records and destroy those records which are beyond the County's retention needs.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.



## 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	\$865,931	\$845,577	\$1,048,155	\$962,379	\$1,122,345	\$918,659
Employee Benefits	\$358,288	\$340,458	\$437,743	\$388,260	\$465,991	\$382,992
Training, Travel & Per Diem	\$10,360	\$4,617	\$10,360	\$6,036	\$10,825	\$7,063
Services	\$482,055	\$251,068	\$501,708	\$274,287	\$699,373	\$233,203
Supplies	\$3,990	\$1,092	\$5,405	\$2,627	\$5,405	\$2,076
Other Operating Costs	\$53,240	\$44,091	\$50,604	\$6,254	\$63,604	\$16,894
Capital Purchases	-	-	\$26,975	-	-	-
<b>Total Expenditures</b>	<b>\$1,773,864</b>	<b>\$1,486,903</b>	<b>\$2,080,950</b>	<b>\$1,639,843</b>	<b>\$2,367,543</b>	<b>\$1,560,887</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$1,229,358	\$107,013
Employee Benefits	\$499,781	\$33,790
Training, Travel & Per Diem	\$8,895	-\$1,930
Services	\$925,100	\$225,727
Supplies	\$3,405	-\$2,000
Other Operating Costs	\$54,260	-\$9,344
Capital Purchases	-	-
<b>Total Expenditures</b>	<b>\$2,720,799</b>	<b>\$353,256</b>

# Community Development Department

The Community Development Department serves the Santa Fe County community by expanding access to affordable housing, fostering local economic development, promoting local attractions, and supporting sustainable practices for the benefit of current and future generations.

Our vision is a thriving and equitable Santa Fe County that is

- A desirable and affordable place to live and work;
- A leader in promoting clean energy and healthy ecosystems;
- Renowned for its outdoor recreation, art, and cuisine; and
- A world-class hub for film and television production.

## **Affordable Housing Programs**

The Affordable Housing Program works to change lives and transform communities through high-quality program enriched, affordable housing where individuals and families can live, work and thrive one home at a time by adopting industry-leading practices and resources that will continuously enhance our value and exceed the expectations of our clients and the communities we serve.

## **Economic Development**

The Economic Development Division supports business and workforce development programs to grow the local economy.

## **Tourism & Marketing**

The Tourism & Marketing Division works to enhance the lives of County residents, support new and established work opportunities within our communities, and promote sustainable economic development through brand development and the promotion of Santa Fe County as a world-class destination for locals and visitors to explore and enjoy.

## **Sustainability**

The Sustainability Division leads efforts to equitably transition to clean energy, build more resilient communities, and promote healthy ecosystems through community programs, policy development, education, and planning. The Santa Fe County Community Development has requested a Sustainability Grant for new utility facility software (BRAIN) and Lodgers Coop Marketing Grant from the New Mexico Tourism Department.

## **FY2026 Initiatives**

- Complete updates to the Sustainable Land Development Code (SLDC) and Inclusionary Zoning Program.
- Complete updates to the Down Payment Assistance Program.
- Complete Workforce Housing Program
- Identification of additional funding sources for new programs.
- Request for Proposal for third-party Program Providers, Management of Providers.
- Provide Outreach and Education for Department Growth

- Draw down on the Lodgers' Tax Revenue Reserves to utilize for Marketing/Advertising and Promotion.
- Create a growth development plan for targeted industries with goals and metrics.
- Update business information in the CRM system to identify third Quartile (Q3) performing companies in Santa Fe County, broken down by target industries.
- Phase II of GHGERP completion and preparations for Phase III (IGA and GUSC in process)
- Grade A, or at the minimum, Grade B on the Carbon Disclosure Project (CDP) Report.

## Budget Summary

### Budget v. Expenditures FY2023 to FY2026



## Explanation of Net Adjustments from FY2025 to FY2026

The Community Development Department budgeted a significant net decrease compared to the FY2025 final budget. These decreases were in the following areas:

- Economic Development Fund (224) contractual services by \$667,455 due to one-time requests to support film and television backlit training and production, training and workforce programs.

While the overall budget decreased, salary and benefits increased. This reflects increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

Some of the expenses are summarized as follows but are relatively recurring requests over the last few fiscal years:

- Travel and Training – \$37,900
  - Maintain and/or develop skills to enhance and implement all programs, regulations, policies and procedures for the Santa Fe County Community Development Department.
- Services Contractual /Software License and Maintenance/ Low Income Rent – \$5,730,000.
  - Services within the Community Development Department include supporting website software, composting, tourism events & attractions, economic studies, broadband, technical Housing Rehab, Developer assistance, professional services and licenses for products such as Yardi and Go Section 8.
  - Affordable Housing Rehab, Developer and Down Payment Assistance
- Promotional Supplies /Operational Supplies– \$94,500.
  - Promotional supplies for advertising and marketing of the Santa Fe County logo, media and website.
  - Operational supplies to maintain day-to-day operations.
- Capital – \$3,897,036.
  - Sustainability Utility Management Software (BRAIN).
  - Infrastructure – Solar Systems and Projects.
  - Charging EV.

The Community Development Department has outlined a sample of expected projects they are intending to complete in FY2026.

- Lodger Tourism Advisory Board Grants
- Cresta Ranch Apartments
- Nueva Acequia Development
- Turquoise Trail Apartments
- Climate Action Planning and Greenhouse Gas Emission Inventories
- Operational Investment Grade Audits and Utility Management Software for Facilities
- Residential Upgrade Programs for Energy Efficiency and Water Conservation

- Nature-Based Climate Solutions Programs: Backyard Composting, 4Nature Santa Fe Certification, Adopt-A-Road, Community Cleanups, Green Stormwater Infrastructure (GSI) Master Plan
- Volunteer and Education Programs
- Grants: CFI, RAID, EECBG, CEED, State Solar
- Utility Tracking and Building Performance Management: BRAIN
- Santa Fe Community College Backlot Film Production Training Program.
- Regional Development to operate a Business Expansion and Retention Program

Recommended fixed asset requests are detailed in the Appendix, Fixed Asset Requests by Department.

### 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	\$1,061,629	\$828,870	\$1,195,616	\$971,034	\$1,220,180	\$735,292
Employee Benefits	\$386,970	\$299,332	\$481,594	\$359,874	\$456,870	\$280,916
Training, Travel & Per Diem	\$43,047	\$14,664	\$39,053	\$12,157	\$69,350	\$14,198
Services	\$2,917,658	\$1,345,089	\$7,901,986	\$2,207,100	\$10,741,040	\$3,091,108
Supplies	\$56,746	\$31,271	\$92,200	\$42,064	\$141,300	\$26,422
Other Operating Costs	\$200,632	\$86,807	\$313,516	\$130,147	\$411,024	\$95,253
Subsidies And Pass Through	\$204,400	\$95,000	\$476,400	\$165,000	\$5,676,400	\$60,000
Capital Purchases	\$948,536	\$314,710	\$2,923,057	\$55,956	\$2,868,549	\$267,978
Transfers	-	-	\$82,896	\$82,896	-	-
<b>Total Expenditures</b>	<b>\$5,819,618</b>	<b>\$3,015,743</b>	<b>\$13,506,318</b>	<b>\$4,026,228</b>	<b>\$21,584,713</b>	<b>\$4,571,167</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Salary & Wages	\$1,127,865	-\$92,315
Employee Benefits	\$437,983	-\$18,887
Training, Travel & Per Diem	\$28,200	-\$41,150
Services	\$8,712,245	-\$2,028,795
Supplies	\$95,100	-\$46,200
Other Operating Costs	\$342,975	-\$68,049
Subsidies And Pass Through	\$5,665,400	-\$11,000
Capital Purchases	\$265,400	-\$2,603,149
Transfers	-	-
<b>Total Expenditures</b>	<b>\$16,675,168</b>	<b>-\$4,909,545</b>

# Community Services

The Community Services Department (CSD) serves as the public health and social services arm of the County, operating as both a direct service provider and a funder of essential community programs. CSD consists of a small but mighty workforce which includes 63 Big Hearted staff members and more than 100 contracted health and social service providers, forming a robust network of care. The department operates out of 11 different physical facilities and five public libraries, ensuring service delivery across all County districts. CSD also maintains strong, collaborative partnerships with local schools, municipalities, adjacent counties, and Sovereign Nations.

Our mission is to empower individuals and strengthen families by connecting them with essential health and social services, working together to build a thriving, resilient community. We are committed to inclusion, transparency, and community voice, which we uphold through active engagement with Advisory Boards and Councils, public surveys, and independent program evaluations.

The Community Services Department consists of the following four Divisions: Administrative Services; Health Services; Youth and Family Services; and Senior Services. While Administrative Services manages departmental operations, the remaining three divisions are forward-facing, directly delivering programs and services that support the well-being of Santa Fe County residents.

**Health Services** – The Health Services Division encompasses a broad spectrum of programs and initiatives aimed at promoting the health and well-being of County residents by enhancing access to critical health and social services. Key programs and initiatives include:

- **Health Care Assistance Program (HCAP):** Provides support for indigent health care services and cremation assistance for low-income residents.
- **Health Policy and Planning Commission (HPPC):** An advisory body appointed by the Santa Fe County Board of County Commissioners that offers strategic guidance on health services and programming.
- **CONNECT Program:** A collaborative City/County initiative comprising a network of more than 80 local health and social services organizations. CONNECT links individuals and families to vital community resources such as medical care, behavioral health services, housing, and transportation.
- **La Sala Center:** Offers timely support and intervention services for individuals experiencing behavioral health crises.
- **Behavioral Health Leadership Council (BHLC):** An advisory body appointed by the Santa Fe County Board of County Commissioners that provides guidance on behavioral health services and programming.
- **PFAS Remediation Initiative:** Overseen by the division and managed through a contracted consultant.
- **County Libraries:** Integrated under this division to promote health literacy.
- The Health Services Division also includes most of CSD's prevention, intervention, and diversion programs specific to adults, such as our Law Enforcement Assisted Diversion (LEAD) program known as **engage**.

**Youth and Family Services** – The Youth and Family Services Division provides a number of services to youth and their families within the schools and throughout the community.

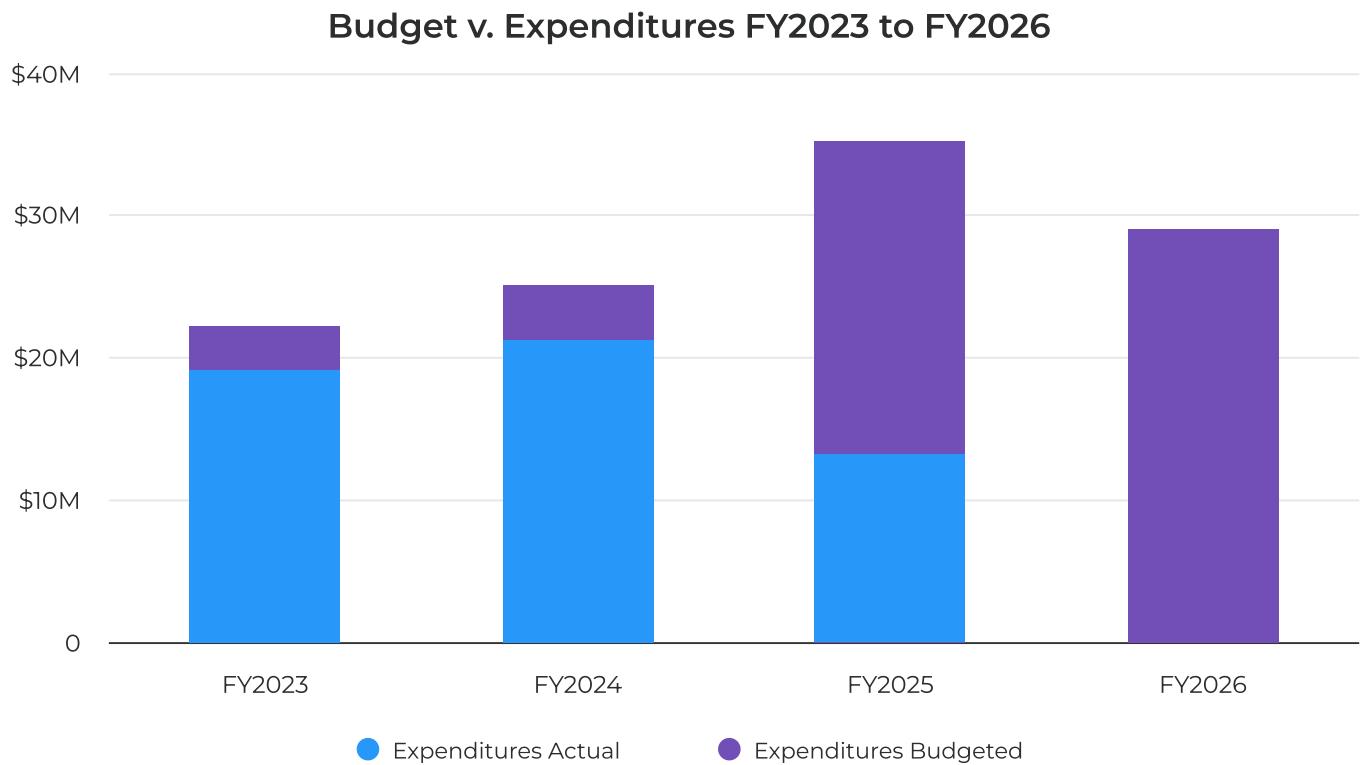
- **DWI Prevention Program:** Offers evidence-based prevention services designed to reduce substance abuse and risky behaviors, including impaired driving. The program targets individuals across the age spectrum, promoting positive behavioral change, enhancing protective factors, delivering education on substance use, and improving access to supportive services for community members.
- **Teen Court program:** A long-standing diversion program established in 1994, Teen Court provides an alternative to the traditional juvenile justice system for first-time youth offenders. Operated for teens, by teens, the program combines accountability with education and peer engagement, offering alternative sentencing while encouraging responsibility and personal growth.
- **Intensive Case Management Program:** Launched in FY2025, this new initiative provides case management for youth transitioning out of hospital care following behavioral health admissions.

**Senior Services** – The Senior Services Division supports the health, independence, and quality of life of Santa Fe County residents aged 60 and older through the delivery of four core services:

- **Congregate Meals** served in community settings to promote both nutrition and social engagement.
- **Home-Delivered Meals** for seniors who are homebound and meet eligibility criteria, ensuring access to regular, nutritious meals.
- **Wellness, Educational, and Social Activities** that support physical health, lifelong learning, and community connection.
- **Transportation Services** that prioritize medical appointments but also include field trips, transportation for groceries, and other essential needs.

Santa Fe County operates Senior Centers in El Rancho, Santa Cruz, Chimayo, Edgewood, El Dorado, and at the Rufina Meal Site in Santa Fe. A new Senior Center in Cerrillos is expected to open in the coming months, pending completion of construction.

## Budget Summary



# Explanation of Net Adjustments from FY2025 to FY2026

The Community Services Department is a revenue-generating department with an annual operating budget of approximately \$15.6 million, comprised of a variety of restricted funding streams, in addition to capital outlay and other restricted (committed) sources. Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The following outlines the division/program budget for FY2026:

- **Senior Services** operates through four separate budgets funded by the General Fund, reflecting a net increase of \$155,243, which will be offset by \$515,000 in anticipated revenues. These changes are aligned with other FY2026 Non-Metro's Area Agency on Aging (AAA) grant submission. To support the opening of two new Senior Centers (in Cerrillos and Santa Cruz), and to enhance ongoing services, the following investments are planned:
  - Increased food provisions and Oliver trays for home-delivered meals
  - Additional contractual services for professional instructors
  - Preventative maintenance of kitchen equipment
  - Linen services and safety supplies
  - Increased copier rental fees, utilities and phones.
  - The Senior Services budget also includes:
    - A \$121,005 reduction in Administrative Services
    - A \$19,133 reduction in Home-Delivered Meals
- **Youth Services Division** has a net decrease of \$27,500 from the General Fund, adjusted from other contracts to support a new full-time employee (FTE) for the Youth Behavioral Health Case Manager. The Youth Services Division is currently pursuing a significant initiative to address the youth behavioral health crisis through the development of a Youth Behavioral Health Center, which will be of particular assistance to low-income families. In FY2025, the Board of County Commissioners appropriated significant resources for upfront costs associated with the Youth Behavioral Health Center, including property acquisition and site improvements, which have not yet been spent. In addition, it is anticipated that providers will require operational support during the initial years and funding will come from Fund 220 (which would also be a source of funding for upfront costs). While the need for expanded Youth Behavioral Health services remains urgent (especially for our low-income population), the Board could pause those efforts if it wanted to preserve resources to respond to shifting federal priorities.
- **Health Care Assistance Program (HCAP)** is proposing no significant increases or decreases for FY2026.
- **Behavioral Health** is also proposing no significant increases or decreases for FY2026.
- **Connect Program** is bringing forth a flat budget as well for FY2026, continuing to work with existing providers to provide the wrap-around services to those in need.
- **engage Program** is completely grant-funded with no funds tied to the General Fund. This program is funded exclusively by Congressionally Directed Spending and the Department of Justice. There was a net increase of \$201,023 to the grant funding.

Under the Alcohol Program Fund (241) the budget adjustments by Division:

- **DWI Program** is also grant funded by the New Mexico Department of Finance and Administration's Local DWI (LDWI) grant, showing a net decrease of \$20,263.
- **LDWI Detox** grant award remains flat at \$300,000.
- **LDWI Reversion / Special Application** grant has an expected net increase of \$31,500.
- **Teen Court** has also proposed a net reduction in the amount of \$30,000 from the General Fund with funds found from other sources including the New Mexico Administrative Office of the Courts, City of Santa Fe, and behavioral health funding.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.



## 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	\$2,995,405	\$2,519,297	\$3,564,293	\$2,895,103	\$3,760,226	\$2,507,955
Employee Benefits	\$1,324,553	\$1,099,262	\$1,578,751	\$1,263,229	\$1,799,361	\$1,113,423
Training, Travel & Per Diem	\$52,720	\$25,773	\$47,372	\$43,945	\$82,408	\$29,579
Light And Heavy Duty Vehicle Expenses	\$61,372	\$55,031	\$67,829	\$47,718	\$75,527	\$36,065
Maintenance	\$380,767	\$261,698	\$113,812	\$86,004	\$505,147	\$229,304
Services	\$9,223,578	\$7,449,442	\$8,889,755	\$6,972,324	\$9,678,039	\$3,632,443
Supplies	\$759,946	\$564,712	\$953,645	\$737,920	\$1,277,529	\$534,925
Other Operating Costs	\$372,453	\$359,323	\$750,746	\$386,754	\$511,802	\$295,790
Healthcare Assistance Programs	\$4,931,256	\$4,801,198	\$5,086,000	\$5,250,573	\$6,086,000	\$4,199,140
Insurance And Deductibles	\$21,048	\$14,119	-	\$14,559	\$16,500	-
Capital Purchases	\$1,895,451	\$1,821,292	\$4,049,362	\$3,452,165	\$11,461,364	\$609,989
Debt Service	-	\$115,000	-	\$115,000	-	-
Transfers	\$100,000	\$92,704	-	-	-	-
<b>Total Expenditures</b>	<b>\$22,118,549</b>	<b>\$19,178,851</b>	<b>\$25,101,565</b>	<b>\$21,265,294</b>	<b>\$35,253,903</b>	<b>\$13,188,613</b>

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$3,862,180	\$101,954
Employee Benefits	\$1,642,540	-\$156,821
Training, Travel & Per Diem	\$54,285	-\$28,123
Light And Heavy Duty Vehicle Expenses	\$58,624	-\$16,903
Maintenance	\$8,000	-\$497,147
Services	\$8,430,545	-\$1,247,494
Supplies	\$1,176,874	-\$100,655
Other Operating Costs	\$462,994	-\$48,808
Healthcare Assistance Programs	\$6,063,083	-\$22,917
Insurance And Deductibles	-	-\$16,500
Capital Purchases	\$7,343,881	-\$4,117,483
Debt Service	-	-
Transfers	-	-
<b>Total Expenditures</b>	<b>\$29,103,006</b>	<b>-\$6,150,897</b>



# Housing Authority

The Santa Fe County Housing Authority was created on November 17, 1972, and remains one of the largest homeowners in Santa Fe. The Housing Authority currently manages 198 public housing units and 307 Housing Choice Vouchers across its various voucher programs. Its mission is to provide drug-free, safe, decent and sanitary housing to low-income and very low-income families in an environment that fosters self-sufficiency and community pride.

The Housing Authority also manages a Housing Choice Voucher Homeownership Program, the Resident Opportunities and Self-Sufficiency Program (ROSS), Family Self-Sufficiency Program (FSS), and the Capital Fund Program (CFP). Its budget primarily consists of rental income and subsidies provided by the U.S. Department of Housing and Urban Development (HUD).

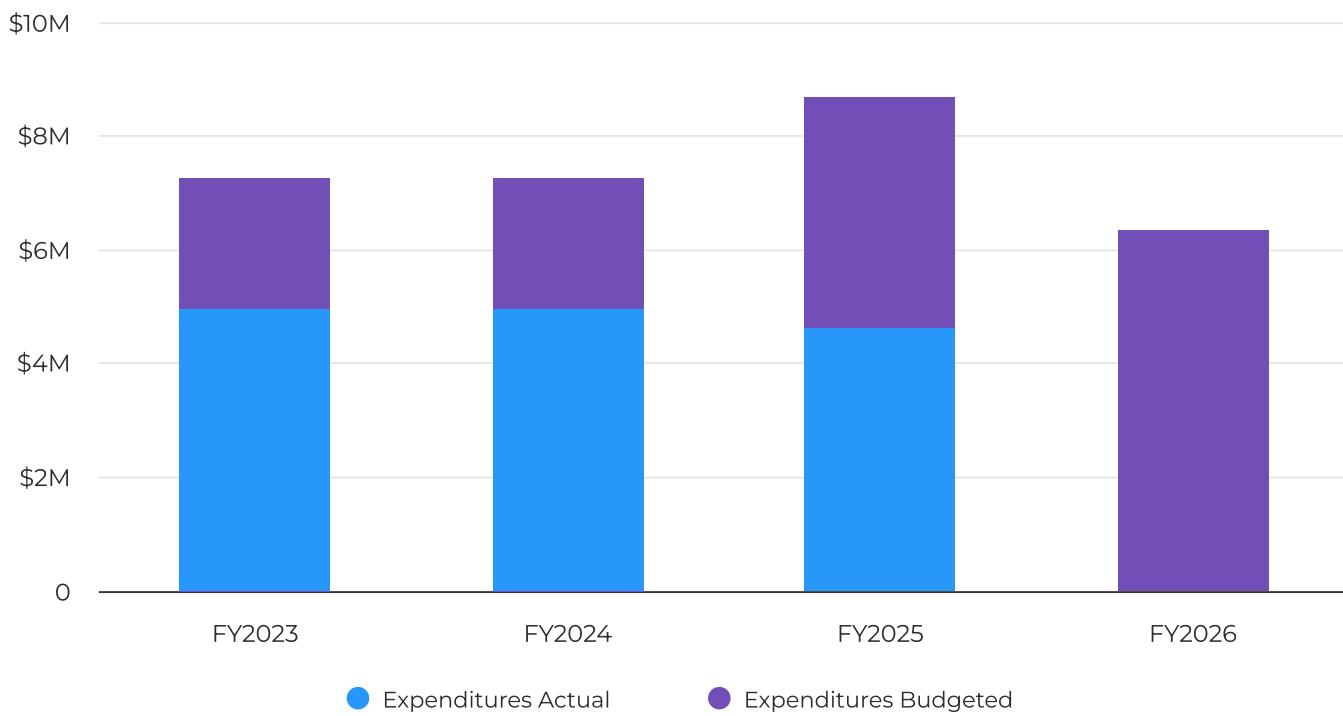
The Santa Fe County Housing Authority has requested Congressional Directed Spending for re-roofing, re-stucco, and electrical meter upgrades at all three public housing sites.

## Our Goals

- Provide safe and sanitary housing for low- and very low-income Santa Fe County residents.
- Work with other housing providers, non-profits, and social service providers to develop collaborative and strategic plans and programs to address homeless, rental affordability, and homeownership issues within Santa Fe County.
- Identify, apply for, and implement targeted Housing Choice Voucher programs to offer a wider variety of housing options for low-and very low-income households.
- Consistently provide quality customer service to clients and members of the public.
- Improve access to community resources for existing tenants and applicants on the waiting list.
- Promote economic self-sufficiency in Public Housing and the Housing Choice Voucher Program.
- Identify, acquire, and develop additional affordable rental housing in Santa Fe County in order to meet the community's housing needs.
- Arrange regular training classes in the areas of budgeting, financial management, homeownership, parenting, health, and life skills for Public Housing and Housing Choice Voucher clients.
- Make capital improvements to current public housing units, and prioritize funding resources to complete projects that promote the health, safety and the physical well-being of our residents.
- Obtain and sustain a rating as a Higher Performing Agency for the Housing Choice Voucher and Public Housing Programs.
- Obtain and maintain a Public Housing vacancy rate of 2 percent or less.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



FY2025 operating budget includes significant federal and state capital grants. Unexpended amounts will roll over to FY2026 operating budget.

## Explanation of Net Adjustments from FY2025 to FY2026

The Housing Authority FY2026 budget request remains relatively flat compared to FY2025, with the exception of a vehicle replacement, which is a one-time request and included in the replacement schedule for FY2026. Because the Housing Authority is mostly grant-funded, the department must remain within the means of the grant stipulations each fiscal year.

Some of the main costs relevant to the Housing Authority are as follows:

Travel and training request totaled approximately \$17,412 for both in-state and out-of-state travel. These costs support staff in maintaining and developing skills to enhance and implement HUD programs, regulations, policies, and procedures for Santa Fe County's Housing Authority. As there are multiple public housing locations throughout the County, we are requesting \$3,000 for fuel in FY2026.

Maintenance and services are required to ensure all public housing units have sufficient funds for work orders and unit turnarounds, totaling approximately \$103,000.

The Housing Authority planned for a net total of \$3,244,997 for contractual services within the Housing Authority. This includes supporting software, professional services, and licenses for products such as Yardi and Go Section 8. This category also covers Housing Choice Voucher payments, public housing utility reimbursement payments, FSS payments, and administrative port-out fees.

Safety and operational supplies totaled approximately \$23,592, which covers the purchase of safety, janitorial, and operations supplies used both administratively and at housing units.

Finally, the Housing Authority planned for a net total of \$1,774,884 in capital requests, primarily for housing infrastructure upgrades, appliance replacements, and the purchase of a new maintenance vehicle used across all three housing sites. Below is a sample of Housing Projects.

- Re-stucco of Public Housing units.
- Camino de Jacobo roads improvement.
- Re-roofing of Public Housing units.
- Electrical meter upgrades for Public Housing units.
- Solar panel installation at 52 Camino de Jacobo (Administrative Office).

## 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	\$1,019,418	\$771,373	\$1,194,431	\$1,009,646	\$1,210,153	\$797,069
Employee Benefits	\$422,935	\$365,369	\$578,662	\$460,873	\$561,443	\$358,760
Training, Travel & Per Diem	\$59,620	\$12,206	\$36,971	\$9,610	\$38,725	\$7,445
Light And Heavy Duty Vehicle Expenses	\$21,500	\$20,421	\$24,000	\$22,885	\$31,739	\$24,847
Maintenance	\$282,404	\$196,479	\$280,306	\$151,369	\$245,040	\$52,237
Services	\$3,336,431	\$2,504,938	\$3,437,253	\$2,875,132	\$3,510,264	\$2,989,035
Supplies	\$126,672	\$19,733	\$69,740	\$25,170	\$144,895	\$10,461
Other Operating Costs	\$186,329	\$112,538	\$186,952	\$101,022	\$193,269	\$62,958
Insurance And Deductibles	\$67,688	\$25,408	\$67,688	\$48,018	\$67,688	-
Capital Purchases	\$1,595,724	\$848,917	\$1,245,612	\$165,827	\$2,551,111	\$239,113
Debt Service	\$135,000	\$67,626	\$135,000	\$70,203	\$115,000	\$64,302
<b>Total Expenditures</b>	<b>\$7,253,721</b>	<b>\$4,945,008</b>	<b>\$7,256,615</b>	<b>\$4,939,755</b>	<b>\$8,669,327</b>	<b>\$4,606,227</b>

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

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

Salary & Wages	\$1,206,353	-\$3,800
Employee Benefits	\$574,443	\$13,000
Training, Travel & Per Diem	\$25,912	-\$12,813
Light And Heavy Duty Vehicle Expenses	\$33,322	\$1,583
Maintenance	\$150,928	-\$94,112
Services	\$3,356,157	-\$154,107
Supplies	\$38,622	-\$106,273
Other Operating Costs	\$121,263	-\$72,006
Insurance And Deductibles	\$62,688	-\$5,000
Capital Purchases	\$647,693	-\$1,903,418
Debt Service	\$130,000	\$15,000
<b>Total Expenditures</b>	<b>\$6,347,381</b>	<b>-\$2,321,946</b>

# Growth Management

The overarching goal of the Growth Management Department is to ensure that both current and future generations have access to Santa Fe County's economic and ecological resources. Through a collaborative, cross-divisional approach, the department promotes sustainable land use practices by upholding community regulations and responding to resident needs to support a high quality of life.

Our mission is to preserve the unique character of our rural landscapes and communities by guiding growth and development through effective planning, zoning, permitting, enforcement, and data analysis. The department strives to offer meaningful choices in alternative living environments while responsibly stewarding resources for future generations.

The Growth Management Department's Administration Division manages departmental operations and the following three forward-facing divisions provide the bulk of services to the public and other County departments:

- **Building and Development Services** - Implements the requirements of the Sustainable Land Development Code (SLDC) for all development and land uses in the unincorporated areas of Santa Fe County. The division also conducts code enforcement and oversees quasi-judicial land use entitlement reviews, including cases presented before the Hearing Officer, Planning Commission, and the Board of County Commissioners. It manages tools for public engagement, such as the Interactive Zoning Map and GeoCivix online permitting portal.
- **Geographic Information Systems (GIS)** - Manages and develops geospatial datasets and applications that provide accurate, timely data for Growth Management divisions, other County departments, elected officials, and the public. GIS ensures rural addressing standards align with emergency response needs and integrates data across local, regional and state public safety systems.
- **Planning** - Facilitates community participation and planning efforts aligned with the Sustainable Growth Management Plan (SGMP). This includes work in capital planning, open space and trails, transportation, transfer of development rights (TDR), water resources, and food and agriculture systems. The division also supports several volunteer-led advisory groups: COLTPAC (open space, trails, and parks), Transportation Advisory Committee (TAC), Water Policy Advisory Committee (WPAC), and the Capital Improvements Advisory Committee (CIAC).

## FY2026 Initiatives

Supported by three core pillars - policy, regulation, and community engagement - the following initiatives are planned for FY2026:

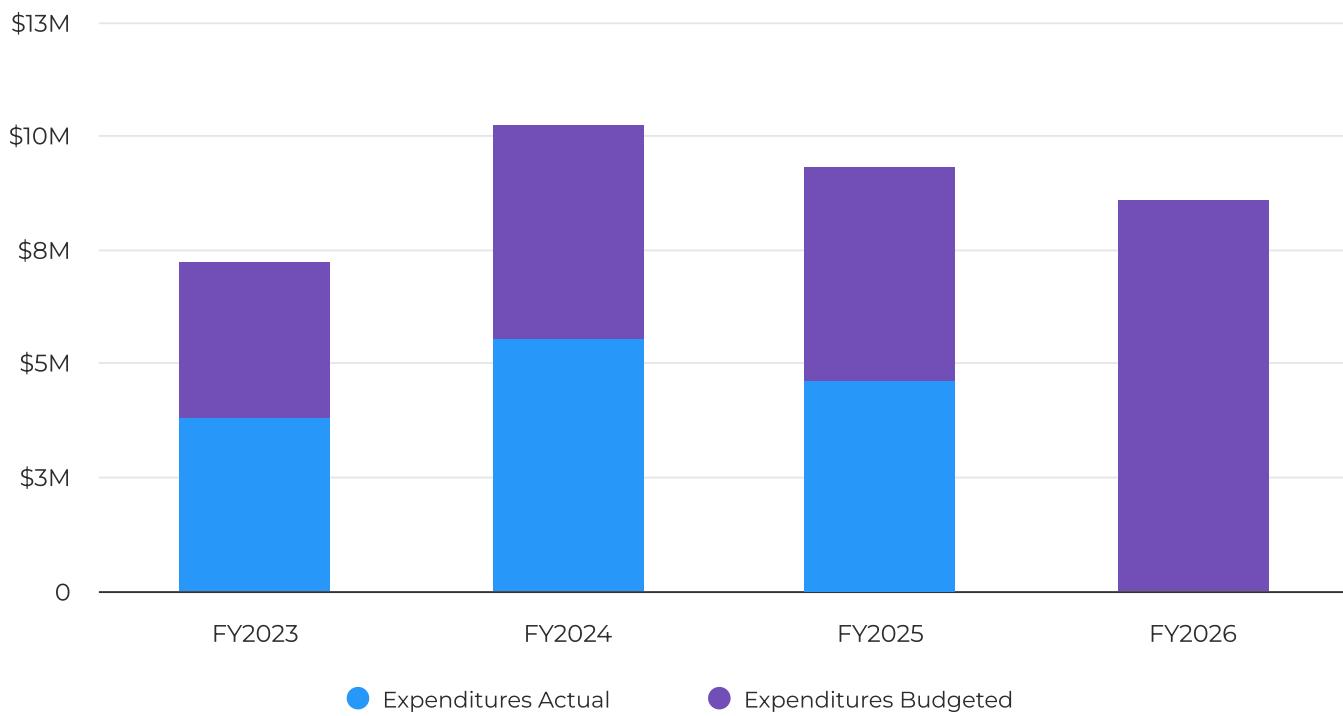
- **Sustainable Land Development Code (SLDC) Amendments** - The SLDC guides zoning and development in unincorporated areas of Santa Fe County. Amendments will focus on affordable housing requirements, development affordability, and sustainability and will be shaped through stakeholder coordination and public comment before final BCC approval.
- **Sustainable Growth Management Plan (SGMP) Public Participation** - The SGMP is a comprehensive plan for all unincorporated areas of Santa Fe County (not state, federal or tribal land)

and the policy framework for future growth. A multi-year update to the SGMP will continue, guided by a public participation strategy developed in FY2025. In FY2026, recommendations will be provided to ensure engagement is inclusive, effective, and broad-based.

- **Community Planning** - Staff will support localized planning efforts and finalize the La Bajada Community Plan for BCC approval, helping shape future development and infrastructure based on community vision.
- **Online Application, Review and Permitting** - The implementation of GeoCivix will digitize all permit, code enforcement and constituent complaint workflows, streamlining interdepartmental reviews and allowing the public to track applications online.
- **Code Enforcement** - The department will complete the implementation of the Short-Term Rental (STR) regulation, registration and licensing ordinance, and monitor its impact. The Department faces additional code enforcement priorities in FY2026. The Short Term Rentals (STR) ordinance requires effective monitoring and data collection to ensure compliance. The Clean and Lien ordinance requires additional enforcement, documentation and legal action. The Department is requesting the addition of an FTE code enforcement officer to ensure that additional code enforcement duties, as required by newly adopted policy priorities, can be fully implemented.
- **Open Space** - A long-range plan for the Open Space Ranger program will be developed to ensure effective management and patrolling of the County's 6,750 acres of open space and 65 miles of trails. Work includes staff coordination with COLTPAC, community input, and resource protection planning. The plan will guide and support future FTE requests.
- **Funding & Impact Fees** - The department will explore impact fee increases to cover expenditures related to growth including public safety, infrastructure, and open space. Given escalating costs in all areas of development and maintenance, staff will seek outside sources of funding to increase grant outreach. A study will be done to update Fire Impact Fees and determine the feasibility of including additional impact fees on new development. Another priority is to support possible grant applications for resources such as the Santa Fe River Trail, Romero Park improvements, wetlands protection, and more.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions. Additionally, funding is proposed for one new Code Enforcement Officer.

To help support this new position, the Open Space Interpretive Ranger position will be shifted from the General Fund to the Lodgers Tax Facility Fund (214). This frees up General Fund dollars and aligns with the new officer's focus on Short-Term Rental (STR) enforcement, which supports Lodgers' Tax revenue generation.

Budget adjustments by Division:

- **Administrative Services:** No change. The budget remains flat.
- **Building and Development Services:**
  - Net decrease of \$734,851, due to completion of FY2025 initiatives and reductions in contractual services and building maintenance.
  - The digital archiving project was paused and funding transferred to the Legal Department, which is developing a Countywide archiving system.
- **SLDC:**
  - Net increase of \$332,630 to support professional services for land use application reviews and consultant support for SLDC updates.
  - Additional resources are allocated for expanded code enforcement related to new STR and Clean and Lien ordinances.
- **Planning:** Net decrease of \$80,650, which offsets increases in training and conference costs to maintain staff certifications and stay current with best practices.
- **GIS:** Net increase of \$188,216, reflecting a shift in funding toward updating the 11-year-old LIDAR and orthophotography data which is necessary to create 1ft topographic maps with an estimated cost of \$452,809. These updates are critical for accurate SLDC application and support emergency response operations.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

## 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	\$2,823,759	\$1,971,721	\$3,474,699	\$2,646,549	\$3,405,835	\$2,447,419
Employee Benefits	\$1,268,240	\$852,767	\$1,739,074	\$1,163,844	\$1,830,600	\$1,108,593
Training, Travel & Per Diem	\$52,027	\$38,691	\$76,836	\$55,340	\$138,224	\$43,929
Light And Heavy Duty Vehicle Expenses	\$16,500	\$10,924	\$10,069	\$9,962	\$12,636	\$8,297
Maintenance	\$4,700	\$3,421	\$407,900	\$6,178	\$409,908	\$7,500
Services	\$1,019,914	\$325,764	\$1,461,414	\$336,758	\$2,592,613	\$753,827
Supplies	\$46,263	\$35,381	\$54,696	\$43,987	\$97,148	\$41,203
Other Operating Costs	\$113,563	\$36,790	\$114,815	\$54,636	\$140,812	\$43,315
Insurance And Deductibles	\$200	-	-	-	-	-
Capital Purchases	\$1,866,133	\$472,175	\$2,875,555	\$1,106,660	\$703,881	\$166,219
Debt Service	-	\$67,985	-	\$86,411	-	-
<b>Total Expenditures</b>	<b>\$7,211,299</b>	<b>\$3,815,619</b>	<b>\$10,215,058</b>	<b>\$5,510,325</b>	<b>\$9,331,657</b>	<b>\$4,620,302</b>

Category (continued from above) ↑

FY 2026 OPERATING BUDGET

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

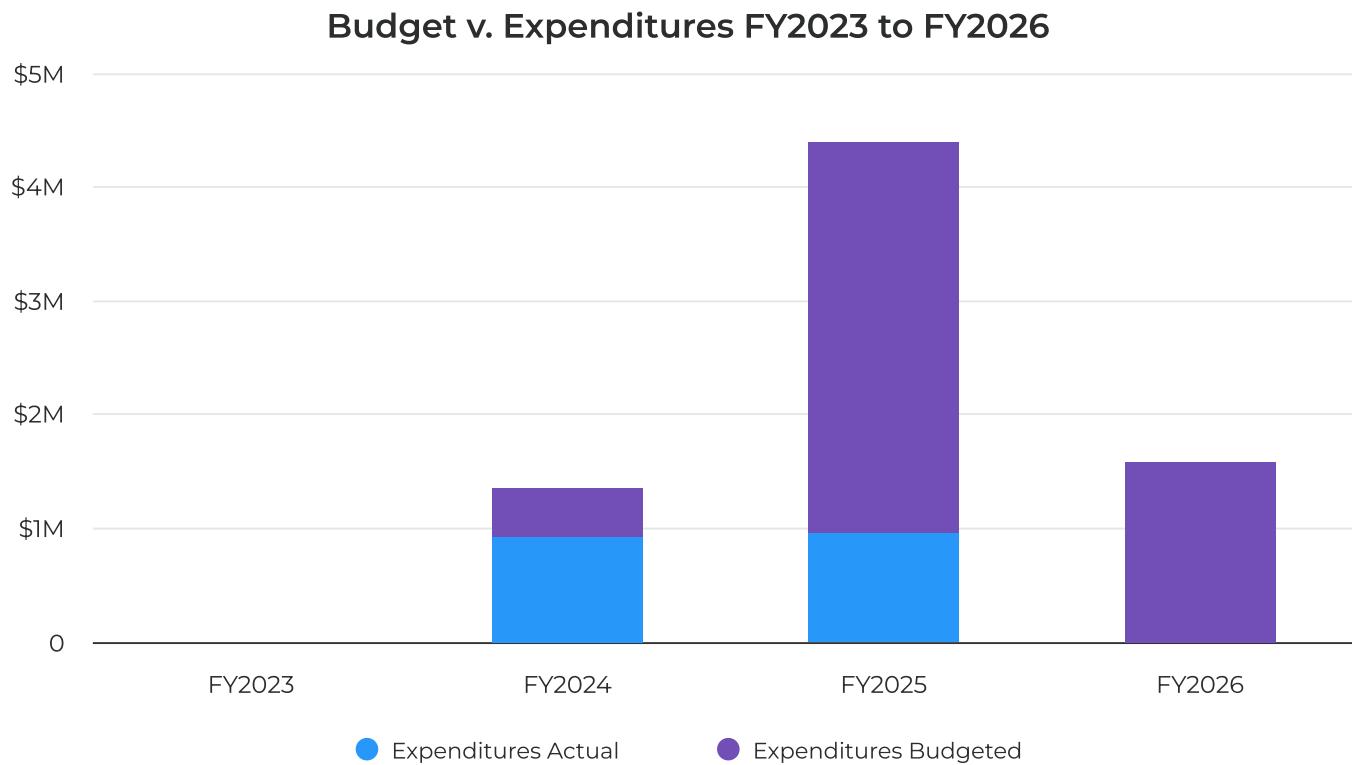
Salary & Wages	\$3,638,002	\$232,167
Employee Benefits	\$1,638,684	-\$191,916
Training, Travel & Per Diem	\$153,889	\$15,665
Light And Heavy Duty Vehicle Expenses	\$12,125	-\$511
Maintenance	\$407,900	-\$2,008
Services	\$1,541,951	-\$1,050,662
Supplies	\$90,160	-\$6,988
Other Operating Costs	\$227,362	\$86,550
Insurance And Deductibles	-	-
Capital Purchases	\$890,529	\$186,648
Debt Service	-	-
<b>Total Expenditures</b>	<b>\$8,600,602</b>	<b>-\$731,055</b>

# Public Safety Department - ASD

The Santa Fe County Public Safety Department provides a centralized Administrative Services Division to the Santa Fe County Fire Department, Corrections Department, the Regional Emergency Communications Center (RECC), and the Sheriff's Office (on a more-limited basis). The Board of County Commissioners approved the creation of an Administrative Services Department in Fiscal Year 2024.

The Public Safety Administrative Services Division (ASD) is composed of administrative professionals such as Administrative Assistants, Department Administrators, Senior Accountants, Accountants, Data Analyst Managers and Project Managers, who provide Administrative, Financial and Operational Support to Public Safety Departments and the Sheriff's Office. ASD's mission is to provide the best operational, functionally sound administrative support in alignment with the County's strategic objectives and the needs of the core competencies, which are customer focus, collaborative teamwork, accountability, fiscal responsibility and most importantly, communication. We are dedicated to improving how we deliver all services to internal and external customers.

## Budget Summary



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

ASD's FY2026 proposed budget is \$296,159 lower than the prior year. In FY2025, ASD requested one-time funds for a bar-coding system for public safety capital and fixed assets and data analytics services totaling \$300,000.

The FY2026 Proposed Operating Budget includes funding for two new FTEs: (1) an Accountant position and (2) a Project Manager III position to manage non-capital projects, like the P25 Radio Project, and coordinate with other departments on significant other projects. It also reflects the elimination of two (2) Secretary Senior positions. Over time, it is anticipated that the Project Manager III position would be moved to a centralized Project Management Office for non-project and non-IT projects.

Recommended fixed asset requests are detailed in the Appendix, Fixed Asset Requests by Department.

## 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
Salary & Wages	-	-	\$882,397	\$643,456	\$971,627	\$633,560	\$1,025,674
Employee Benefits	-	-	\$466,353	\$281,701	\$658,547	\$286,879	\$492,591
Training, Travel & Per Diem	-	-	-	-	\$2,099	-	\$4,000
Light And Heavy Duty Vehicle Expenses	-	-	-	-	\$70	-	\$1,000
Services	-	-	-	-	\$247,901	\$29,266	\$60,000
Supplies	-	-	-	-	\$6,691	\$4,584	\$7,250
Other Operating Costs	-	-	-	-	\$239	\$239	\$500
Capital Purchases	-	-	-	-	\$2,500,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$1,348,750</b>	<b>\$925,157</b>	<b>\$4,387,174</b>	<b>\$954,528</b>	<b>\$1,591,015</b>

Category (continued from above) ↑

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

Salary & Wages	\$54,047
Employee Benefits	-\$165,956
Training, Travel & Per Diem	\$1,901
Light And Heavy Duty Vehicle Expenses	\$930
Services	-\$187,901
Supplies	\$559
Other Operating Costs	\$261
Capital Purchases	-\$2,500,000
<b>Total Expenditures</b>	<b>-\$2,796,159</b>

# Corrections

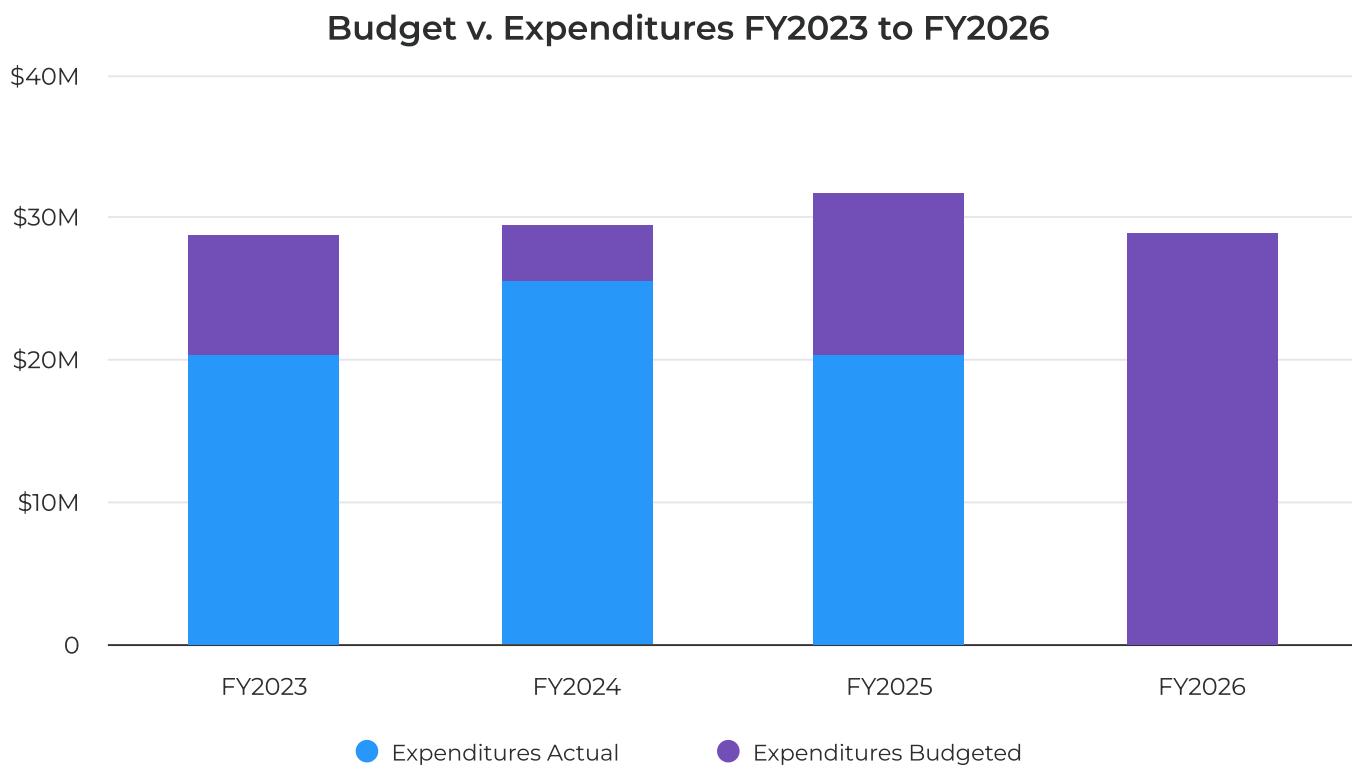
The Santa Fe County Corrections Department was established in January 2004, when management of the facilities transitioned from private operation to County control. The Santa County Adult Detention Facility temporarily houses individuals entrusted to our custody by the Judicial Community. While the facility has the potential to house up to 600 individuals, the daily population typically averages around 300 per day.

We house both men and women with varying custody levels, based on threat assessments conducted at the time of booking. The Department provides oversight of all County Correctional programs, including the Electronic Monitoring Program and the Adult Correctional Facility. Key departments within the facility include Security, Medical, Behavior Health, Psychiatry, and Reentry Programs.

We book approximately 500 individuals each month and work diligently to ensure our facility remains the safest, cleanest, and most secure in the state. The Santa Fe County Adult Correctional Facility provides expedient, professional, and ethical service in partnership with the community to create and maintain a safe and secure environment for the citizens of Santa Fe County and all individuals entrusted in our custody.

We are committed to serving with integrity, cooperation, and concern for the welfare of others. Our standards are excellence, and our model of success is teamwork.

## Budget Summary



### Explanation of Net Adjustments from FY2025 to FY2026

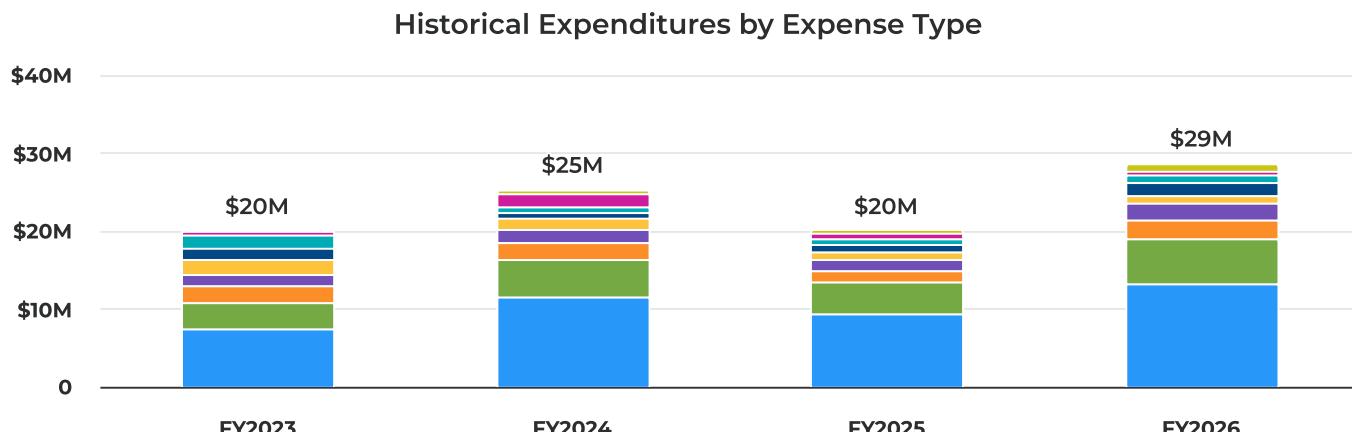
Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, wage scale increases, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

The Corrections Department had a net increase of \$121,103 compared to FY2025. The single biggest increase is \$572,344 due to the reallocation and realignment of insurance liability premiums and deductibles. The significant reductions totaling \$292,009 are detailed below:

- One-time request for work schedule software optimization and reconfiguration for \$49,000
- Reduction of \$95,000 for inmate meals to match estimated needs
- Reduction of \$99,500 for temp nursing staff services
- A reduction and reallocation of pharmaceuticals to the LG Abatement Fund (260) for a total of \$300,000, enabling a reduction of \$96,000 overall for the supplies for the Corrections Operations Fund (247)
- Increases to the daily bed rate for juvenile detention is expected to increase by \$250,000, the overall account increase is only 5% as compared to prior year.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department

## Expenditures by Expense Type



- Debt Service
- Training, Travel & Per Diem
- Light And Heavy Duty Vehicle Expenses
- Maintenance
- Supplies
- Capital Purchases
- Other Operating Costs
- Insurance And Deductibles
- Services
- Public Safety Expenses
- Transfers
- Employee Benefits
- Salary & Wages

### FY26 Expenditures by Expense Type



● Salary & Wages	<b>\$13,171,289</b>	45.60%
● Employee Benefits	<b>\$5,733,129</b>	19.85%
● Transfers	<b>\$2,307,200</b>	7.99%
● Public Safety Expenses	<b>\$2,226,650</b>	7.71%
● Insurance And Deductibles	<b>\$1,707,644</b>	5.91%
● Services	<b>\$1,033,598</b>	3.58%
● Other Operating Costs	<b>\$933,719</b>	3.23%
● Supplies	<b>\$795,250</b>	2.75%
● Capital Purchases	<b>\$543,122</b>	1.88%
● Maintenance	<b>\$292,750</b>	1.01%
● Training, Travel & Per Diem	<b>\$70,170</b>	0.24%
● Light And Heavy Duty Vehicle Expenses	<b>\$68,347</b>	0.24%

## 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	\$11,199,743	\$7,238,954	\$12,082,872	\$11,553,518	\$12,652,694	\$9,362,509
Employee Benefits	\$4,988,366	\$3,405,580	\$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	\$672,833	\$410,326	\$882,798	\$543,406
Other Operating Costs	\$1,730,463	\$1,553,359	\$996,008	\$745,912	\$3,112,335	\$618,375
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	\$2,352,900	\$2,352,900	\$2,347,100	\$2,347,100	\$2,445,300	\$1,487,872
<b>Total Expenditures</b>	<b>\$28,822,209</b>	<b>\$20,359,092</b>	<b>\$29,408,457</b>	<b>\$25,489,389</b>	<b>\$31,694,574</b>	<b>\$20,338,381</b>

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	\$795,250	-\$87,548
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	\$2,307,200	-\$138,100
<b>Total Expenditures</b>	<b>\$28,882,868</b>	<b>-\$2,811,706</b>

# Fire Department

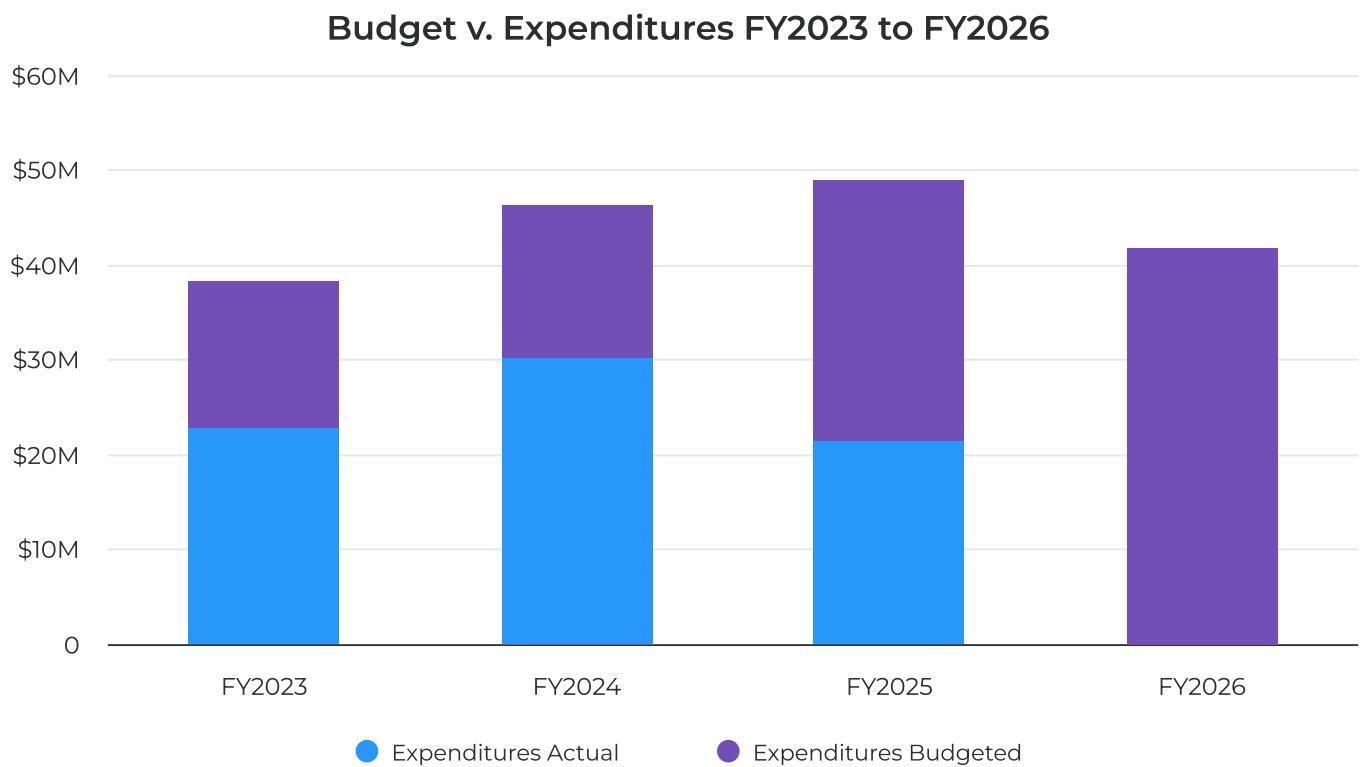
The Santa Fe County Fire Department (SFCD) is a combination fire department that integrates both paid staff and the service of dedicated volunteers. Formed in 1997 from the consolidation of 15 volunteer fire districts and the former Office of the County Fire Marshal, the Department protects approximately 1,900 square miles of unincorporated area as well as the incorporated Town of Edgewood.

Within these borders, the SFCD provides protection to approximately 76,000 residents living in 27,500 occupied housing units, along with several million square feet of commercial development. Santa Fe County is also home to four Pueblos – Nambe, Pojoaque, Tesuque, and San Ildefonso - that rely on the Santa Fe County Fire Department for emergency services.

The SFCFD delivers all-hazard emergency services, along with Fire Prevention and Community Risk Reduction programs, to the residents and visitors of Santa Fe County. As a combination department, we are supported through multiple revenue sources, and our budget interconnects with every facet of departmental operations—from frontline response to administrative oversight.

The FY2026 budget represents the operational foundation that enables our personnel to serve safely, effectively, and reliably.

## Budget Summary



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund salary increases in the collective bargaining agreement approved in FY2025 and associated increases in non-bargaining unit staff and group benefit (e.g., medical, RX, and dental benefits) contribution increases.

In addition, the FY2026 Proposed Operating Budget includes funding for an additional six (6) Firefighter/EMT positions (grant funded initially) and the reclassification of three (3) vacant Firefighter/EMTs to Lieutenant positions. Over time, these positions and reclassification will help (1) reduce voluntary and mandatory overtime and ensure consistent station coverage, (2) implement a second ambulance (MED 602) at Station 60 to meet rising Western Region call volumes, and (3) staff La Puebla Station 52 with 24/7 responders. This proposed budget also reflects the elimination of one (1) vacant Medical Billing Clerk position.

The Fire Operations Fund (244) budget is lower than FY2025 by \$505,605. While there are increases in Fire Administration's contractual services, medical services, safety, operational, and educational supplies as well as telephone services, due to the reallocation and realignment of liability insurance premiums and deductible the Fire Administration section has a net reduction of \$351,786. The Fire Regions also had an increase to contractual services for the ambulatory supplemental payment program (ASPP) and for the Public Consulting Group's work on the ASPP. The Wildland/Special Operations increased, as well as in-state and out-of-state travel and safety/ operational supplies, food provisions and printing supplies. Fire Prevention had an increase in overtime, contractual services, educational supplies and printing.

The Fire Tax 1/4% (222) fund had an increase in contractual services for critical incident debriefs for crews, groups, psychology support, medical dental equipment for cardia monitors, gurneys, EMS transport, and a cost to be split by the Sheriff's office and the Regional Emergency Communications Center for a Mobile Command Trailer.

The New Mexico Department of Homeland Security and Emergency Management's Fire Protection Fund grant (209) and the New Mexico Department of Health's Emergency Medical Services Grant (206) are awarded annually and, although carryover, remain relatively flat.

### **Capital Expenses:**

Capital funding supports mission-critical investments that sustain and improve emergency service delivery. For FY2026, examples of the department's funding request are:

- Replace/update two regional ambulances
- Purchase one new regional fire engine
- Acquire rugged laptops for field operations
- Procure advanced medical equipment, including new cardiac monitors and ventilators

These capital investments ensure responder safety, enhance operational performance, and improve patient outcomes.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.



**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	\$9,370,993	\$7,461,054	\$11,380,804	\$10,352,167	\$11,805,153	\$9,065,762
Employee Benefits	\$5,106,116	\$4,744,226	\$6,337,956	\$5,457,503	\$6,421,068	\$4,753,601
Training, Travel & Per Diem	\$104,812	\$42,979	\$84,666	\$36,901	\$143,095	\$34,130
Light And Heavy Duty Vehicle Expenses	\$1,346,881	\$776,405	\$1,480,115	\$719,176	\$1,420,978	\$455,252
Maintenance	\$777,901	\$274,485	\$780,960	\$382,519	\$1,653,119	\$429,728
Services	\$860,218	\$516,125	\$934,028	\$502,677	\$1,358,755	\$231,685
Supplies	\$1,173,309	\$722,095	\$1,685,102	\$839,068	\$1,663,793	\$402,946
Other Operating Costs	\$1,148,778	\$1,002,932	\$1,187,672	\$1,593,406	\$1,180,704	\$813,936
Insurance And Deductibles	\$625,435	\$287,335	\$147,463	\$321,125	\$462,413	\$90,613
Capital Purchases	\$12,725,654	\$2,070,163	\$17,704,578	\$5,359,128	\$18,321,408	\$5,022,516
Debt Service	-	-	-	\$2,750	-	-
Transfers	\$4,930,017	\$4,930,017	\$4,575,302	\$4,575,302	\$4,392,603	-
<b>Total Expenditures</b>	<b>\$38,170,114</b>	<b>\$22,827,816</b>	<b>\$46,298,646</b>	<b>\$30,141,722</b>	<b>\$48,823,089</b>	<b>\$21,300,169</b>

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	\$6,971,332	\$550,264
Training, Travel & Per Diem	\$103,937	-\$39,158
Light And Heavy Duty Vehicle Expenses	\$962,882	-\$458,096
Maintenance	\$965,735	-\$687,384
Services	\$1,760,349	\$401,594
Supplies	\$1,287,175	-\$376,618
Other Operating Costs	\$1,162,923	-\$17,781
Insurance And Deductibles	\$128,586	-\$333,827
Capital Purchases	\$8,828,685	-\$9,492,723
Debt Service	-	-
Transfers	\$5,761,040	\$1,368,437
<b>Total Expenditures</b>	<b>\$41,720,745</b>	<b>-\$7,102,344</b>



# Regional Emergency Communications Center

The Santa Fe Regional Emergency Communications Center (RECC) was founded in 2002 as the result of a "Joint Powers Agreement" between the City of Santa Fe and Santa Fe County. In 2009, the Town of Edgewood was incorporated into the RECC.

The RECC receives all police, fire, medical and animal control emergency 911 calls and non-emergency calls from the City of Santa Fe, Santa Fe County and the Town of Edgewood and dispatches the appropriate agency to the location as needed. The Center operates on a 24-hour/7-day-a-week schedule. Santa Fe Regional Emergency Communications Center (RECC) is the first point of contact during life-critical situations. We are the first to know about an emergency and are responsible for dispatching responders (law enforcement, fire, medical) to the scene with the most accurate and updated information. We also provide pre-arrival instructions to callers such as CPR, Narcan administration and childbirth/delivery instructions.

RECC staff monitor public safety radios and track responders to ensure their safety. RECC is responsible for the entry of warrants, vehicles, and items in the National Crime Information Center (NCIC) and validating all entries. The staff at RECC are highly trained and maintain many certifications, including Emergency Medical Dispatch, Public Safety Telecommunications (Law Enforcement Academy), CPR certification, Training Officer certification and additional certifications based on their role.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, salary scale increases for employees eligible for them, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions. The FY2026 Proposed Operating Budget also includes funds for collective bargaining negotiations.

Other significant increases are described below:

Upgrading the **RapidSOS Unite Software** Santa Fe County currently owns. The total upgrade would be \$106,122 and is relevant to Strategies 1.1.5 and 1.3.4 and the overarching goal of a safe community. This technology will provide A.I. transcription of calls to ensure our dispatchers and responders never miss a key word or statement given by a caller. The technology also provides live language translation for text to 911, video and picture capabilities as well. This information can be sent to responders on the field, so they have the most accurate information before they arrive at a scene, optimizing our technological capabilities, better securing the responders safety as well as the community's safety. The purchase of this technology also provides remote redundancy of critical systems which ties to strategy 1.3.3. In the event the Computer Aided Dispatch system goes down, RapidSoS can act as a backup mapping and call processing system in which responders will still receive the information and nature of calls even if our CAD system is inoperable.

The Primary **Computer Aided Dispatch (CAD) server** is nearing full storage and is on the replacement schedule for FY2026 per the IT Division. RECC was advised that due to the server nearing full storage, it is not able to communicate or connect properly with our off-site disaster recovery CAD server. This can cause critical issues in the event of a failover to the disaster recovery server. The CAD server houses all data pertaining to calls for service entered by RECC staff and is also required to be fully functional to use CAD in real time. If we run out of storage, we will not be able to use the CAD system which places the public and emergency responders in a dangerous position as calls will be handwritten, and electronic records will not exist. The CAD Server was quoted at \$642,788, which would be reimbursed for a portion from the City of Santa Fe per the Joint Powers Agreement (JPA).

The final new request outside recurring replacements/renewals is a **new vehicle** which would be a replacement for current vehicles but not on a recurring basis. RECC has two Chevrolet sedans. The vehicle needing replacement is 13 years old and meets the recommended mileage for replacement. The 13-year-old vehicle has also not started multiple times and the Public Works Fleet Division recommended we seek a replacement. We are seeking an SUV that accommodates the transportation of the RECC equipment utilized at special events and capable of carrying equipment and staff in the event of an evacuation of the center.

The Regional Emergency Communications Center continues to work on the completion of the DTRS Radio System through Motorola, which is ongoing. All the requests above were recommended and voted/approved by the RECC Board of Directors, which is a requirement of the JPA.

The County continues to explore regional collaboration opportunities to provide win-win solutions that reduce the cost-burden to the County (and other current partners). To further those efforts, County

Management intends to bring to the Board for consideration in FY2025 a Memorandum of Understanding between Santa Fe County and Espanola/Rio Arriba 911 Center that would commit the Espanola/Rio Arriba 911 Center to participate in an assessment and study that will consider, among other things, the potential consolidation of the two centers and alternate ways for the jurisdictions to collaborate in the provision of emergency dispatch services, in exchange for operational support over two fiscal years. The assessment and study would be funded by the Emergency Communications Operations Fund (245); the operational support would be funded from general fund savings in a separate area. Neither would impact FY2026 budget decisions.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

### 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	\$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
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	-	-
<b>Total Expenditures</b>	<b>\$6,704,499</b>	<b>\$2,442,764</b>	<b>\$7,376,975</b>	<b>\$6,580,274</b>	<b>\$6,446,688</b>	<b>\$4,118,041</b>

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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Salary & Wages	\$3,867,354	\$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

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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	-	-
<b>Total Expenditures</b>	<b>\$8,179,050</b>	<b>\$1,732,362</b>



# Public Works Department

Santa Fe County Public Works is one of the largest departments in the County, with 175 positions encompassing Roads, Utilities, Open Space & Trails, Building Services, Fleet, Solid Waste, Traffic, and Real Property. We serve both internal and external constituents daily, with over 75% of our workforce operating in the field.

Public Works primarily focuses on operations and maintenance, overseeing and maintaining 120 County buildings, while also serving as the construction arm for local government capital and priority projects.

The department is organized into four divisions: Administrative Services, Projects & Facilities, Roads/Traffic/Fleet & Solid Waste, and Utilities.

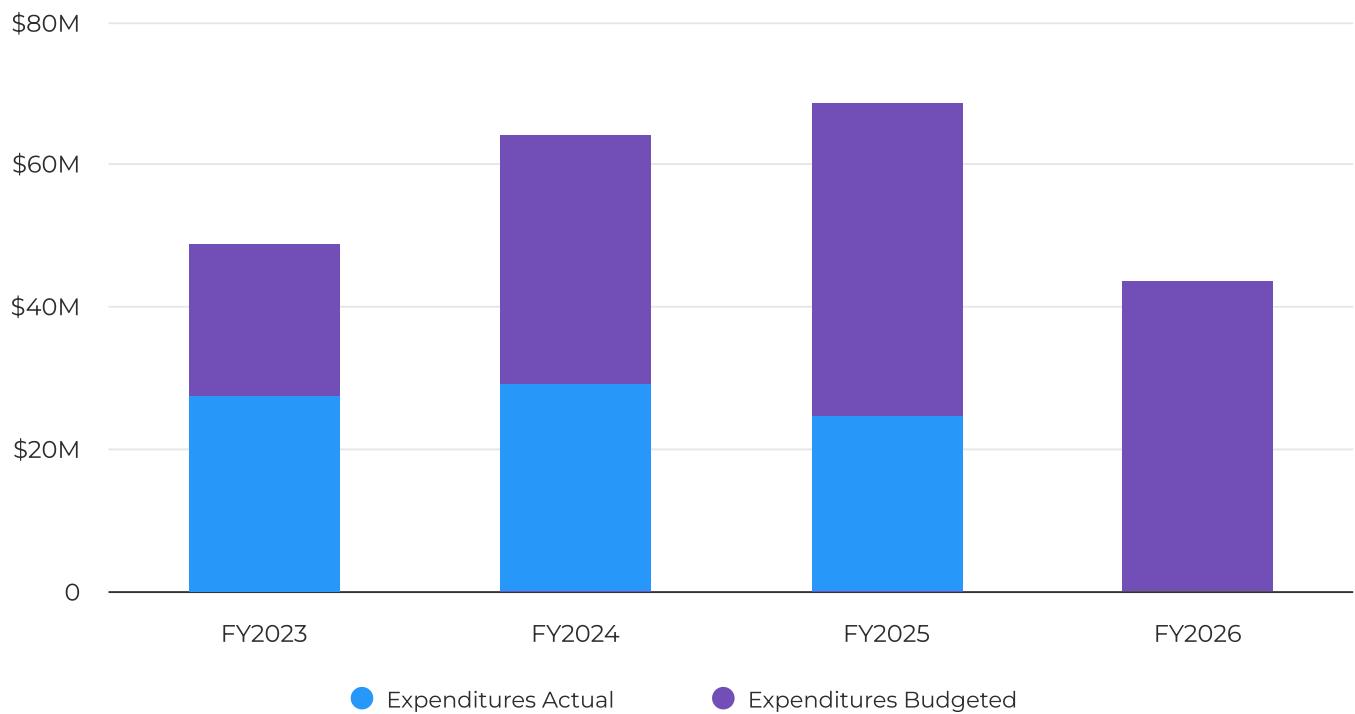
- **Administrative Services** - Directs and manages all roles and responsibilities within Public Works. It oversees the department's financial management and constituent services, including budgeting, procurement, purchasing, billing services for utilities, solid waste, and community centers, as well as customer support. The division also manages all Human Resources- and Finance-related functions, including the hiring process. It supports the administrative needs of Public Works staff by serving as the liaison for submitting necessary documentation to the Finance and Human Resources divisions.
- **Projects & Facilities** - Develops and implements the domestic well metering program, supports permit compliance, and manages MS4 stormwater program requirements. The division consists of four sections:
  - Property Control is responsible for maintaining 106 facilities totaling 882,130 square feet. These include Administrative Buildings, Fire Stations, Public Safety facilities, Community Centers, Senior Centers, Youth Shelters, District Attorney's Office, District Court Office, and Health Clinics.
  - Building Services.
  - Project Development conducts long-range capital project planning and manages capital funding, grants and leases. It implements the design and construction of County infrastructure, including roads, buildings, open space and trails, and water and wastewater facilities.
  - Open Space and Trails manages the operations and maintenance of 60 miles of trails, 6,620 acres of Open Space Properties, and 16 parks. The team also recommends new open space initiatives for the County.
- **Building Services** - Provides pest control services throughout County facilities, including Administrative Buildings, Public Safety facilities, Community and Senior Centers, Youth Shelters, District Attorney's Office, District Court Office, and Health Clinics.
- **Roads, Traffic, Fleet, & Solid Waste Division** -
  - The Roads section maintains 557.15 miles of County roads, including 298.36 miles of paved and 258.79 miles of unpaved roads. Provides grading and paving operations. Oversees Pavement Condition Index, and improvement. Provides snow and brush removal. Mitigates drainage concerns, while addressing erosion control impacts. Manages GPS asset collection for the PW work order system.
  - Traffic Engineering installs and maintains traffic control devices including signs and markings, streetlights, traffic signals, guardrails, and road striping, school zone flashers and traffic control

devices in work zones for County roadways and facilities. Oversight of utility cut permits, and driveway access permits. Administers the Speed Hump Ordinance. Places Driver Feedback sign trailers on County roads for voluntary speed reduction. Conducts traffic counts and relevant traffic studies. Implements and maintains a Geographic Information System (GIS) that manages asset collection and work order system.

- Fleet maintains and repairs approximately 450 vehicles and equipment, supports snow removal operations during inclement weather, and manages GIS Fleet Network System. Oversees the County's Fleet Management Policies and Procedures. Roadside assistance (Towing Operations). Oversees the Fuel Management System.
- Solid Waste operates seven convenience centers for trash and recycling disposal throughout the County and supports the Countywide Green Initiative in reuse and recycling. Assists with the Adopt-a-Road program to help keep Santa Fe beautiful and is an active member of the Santa Fe Solid Waste Management Agency Board (SFSWMA). Enforces the Solid Waste Ordinance to reduce illegal dumping.
- **Utilities Division** - Operates and maintains the County's potable water utility and maintains wastewater treatment facilities. The division also conducts County-wide water management planning and technical investigations.

## Budget Summary

**Budget v. Expenditures FY2023 to FY2026**



## Explanation of Net Adjustments from FY2025 to FY2026

Increases to salary and benefits reflect increases necessary to fund Board-approved salary increases, step increases for employees in Step-Eligible positions, group benefit (e.g., medical, RX, and dental benefits) contribution increases, and the County pick-up of an additional portion of PERA contributions.

In addition, the FY2026 Proposed Operating Budget includes funding for one (1) Accountant Position and one (1) Project Manager to manage maintenance projects. The Accountant position was recommended by a Business Opportunity Assessment, and both positions will support the Public Works Department's assumption of increased facility maintenance responsibilities from the Fire Department (in addition to helping to manage an increasing number of maintenance projects).

The following strategic plan initiatives produced a budget increase for FY2026:

- There is an increase of \$72,000 for implementing domestic well metering and reporting.
- Public Works will execute agreements between the Water 2100, Return Flow Pipeline, and Pojoaque Basin Regional Water System to create a countywide back-up water supply in the amount of \$246,000.
- Based on a cost of service/rate study/reserve funds/rate stabilization study to be conducted by Public Works in 2025, a revenue and staffing plan for the Utilities Division will be developed, resulting in a net increase of \$250,000.
- There is also an increase to the budget in the amount of \$2,000,000 to maintain county roads to maximize service life.
- The Administrative Services Division (ASD) is requesting an increase in the amount of \$35,000 for complete access to the Central Square asset management system and tracking software for all Public Works staff on site.
- The Property Control Division is requesting an increase in the amount of \$270,296 for general maintenance at County facilities and an increase of \$133,000 for maintenance and repair of county buildings.

The Department's budget had an overall decrease of \$3,080,752, including the following reductions:

- There is a net decrease of \$53,000 to the Utilities Division Water budget, including a decrease of \$317,045 to match water need actuals and an increase of \$325,000 for service generators, DOEs, pump and valve replacement/repairs.

Recommended fixed asset requests are detailed in the Appendix, Fixed Assets Request by Department.

## 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	\$7,918,362	\$6,454,152	\$10,639,505	\$8,223,197	\$11,688,919	\$8,099,905
Employee Benefits	\$3,720,828	\$2,658,362	\$5,099,944	\$3,428,971	\$5,334,393	\$3,606,400
Training, Travel & Per Diem	\$73,435	\$27,649	\$112,842	\$41,782	\$229,435	\$48,316
Light And Heavy Duty Vehicle Expenses	\$1,118,245	\$856,973	\$1,182,699	\$1,053,961	\$1,292,531	\$910,748
Maintenance	\$5,034,605	\$2,601,235	\$6,621,925	\$2,298,214	\$9,028,297	\$3,974,246
Services	\$6,998,399	\$3,417,061	\$5,957,426	\$4,615,065	\$7,030,520	\$2,202,014
Supplies	\$526,068	\$287,785	\$477,876	\$354,828	\$598,654	\$351,836
Other Operating Costs	\$4,401,354	\$3,312,329	\$4,406,871	\$3,059,645	\$4,650,729	\$2,289,108
Insurance And Deductibles	\$63,869	\$24,104	-	\$10,128	\$31,150	-
Capital Purchases	\$16,728,541	\$5,514,803	\$27,327,355	\$3,551,124	\$26,460,876	\$2,965,098
Debt Service	\$232,025	\$152,021	\$76,597	\$197,527	\$76,598	-
Contributions	\$16,773	\$16,772	\$8,386	\$8,386	\$8,386	-
Transfers	\$2,125,557	\$2,125,557	\$2,127,558	\$2,127,558	\$2,126,808	-
<b>Total Expenditures</b>	<b>\$48,958,061</b>	<b>\$27,448,803</b>	<b>\$64,038,984</b>	<b>\$28,970,386</b>	<b>\$68,557,296</b>	<b>\$24,447,671</b>

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Salary & Wages	\$12,263,050	\$574,131
Employee Benefits	\$5,713,874	\$379,481
Training, Travel & Per Diem	\$83,600	-\$145,835
Light And Heavy Duty Vehicle Expenses	\$1,159,344	-\$133,187
Maintenance	\$4,640,719	-\$4,387,578
Services	\$6,393,864	-\$636,656
Supplies	\$581,705	-\$16,949
Other Operating Costs	\$4,298,191	-\$352,538
Insurance And Deductibles	\$100	-\$31,050
Capital Purchases	\$6,141,413	-\$20,319,463
Debt Service	\$76,598	-
Contributions	\$8,386	-
Transfers	\$2,128,307	\$1,499
<b>Total Expenditures</b>	<b>\$43,489,151</b>	<b>-\$25,068,145</b>



# 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.

## 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)

- 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)

# 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

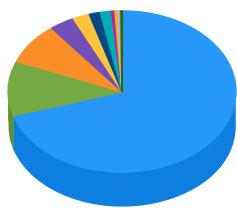
### Revenues by Revenue Source

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
<b>Total Revenues</b>	<b>\$106,994,420</b>	<b>\$139,263,301</b>	<b>\$150,695,362</b>	<b>\$148,507,789</b>	<b>-\$2,187,573</b>

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

## FY2026 Budgeted Resources by Use

### GENERAL PURPOSES RESOURCES



- GENERAL FUND DEPARTMENTAL OPERATIONAL SUPPORT (101) **\$108,708,853** (70.18%)
- LAW ENFORCEMENT OPERATIONS FUND SUPPORT (246) **\$16,994,093** (10.97%)
- CORRECTIONS OPERATIONS FUND SUPPORT (247) **\$12,837,452** (8.29%)
- CAPITAL & MAINTENANCE PROJECTS SUPPORT **\$5,493,135** (3.55%)
- FIRE OPERATIONS FUND SUPPORT (244) **\$3,716,690** (2.40%)
- 2016 GRT DEBT SERVICE PAYMENTS (406) **\$2,447,069** (1.58%)
- EMS HEALTH CARE FUND SUPPORT (232) **\$2,420,655** (1.56%)
- HEALTH CARE ASSISTANCE PROGRAM FUND SUPPORT (223) **\$758,664** (0.49%)
- NMTRD ADMINISTRATIVE FEE **\$640,775** (0.41%)
- 1997A REVENUE BOND DEBT SERVICE PAYMENT (406) **\$419,500** (0.27%)
- ALCOHOL PROGRAMS FUNDS (241) **\$261,831** (0.17%)
- SANTA FE FILM OFFICE SUPPORT (224) **\$200,000** (0.13%)

## 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

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget
Project & Facilities Mgt	\$20,489	-	-	-	\$645,370
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	-	-	-
Land Ues Department	-	-	-	-	\$386,979
County Clerk Department	-	-	-	-	\$1,219,500
<b>Total Expenditures</b>	<b>\$106,994,420</b>	<b>\$79,142,933</b>	<b>\$139,263,301</b>	<b>\$89,307,765</b>	<b>\$150,695,362</b>

Category <i>(continued from above) ↑</i>	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	-	-	-\$645,370
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
<b>Total Expenditures</b>	<b>\$44,124,076</b>	<b>\$148,507,789</b>	<b>-\$2,187,573</b>

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 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
<b>Total Expenditures</b>	<b>\$106,994,420</b>	<b>\$79,142,933</b>	<b>\$139,263,301</b>	<b>\$89,307,765</b>	<b>\$150,695,362</b>

Category <i>(continued from above) ↑</i>	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
<b>Total Expenditures</b>	<b>\$44,124,076</b>	<b>\$148,507,789</b>	<b>-\$2,187,573</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2025 Projected
<b>Beginning Fund Balance</b>	<b>\$101,726,302</b>	<b>\$112,998,823</b>	<b>\$142,725,489</b>	<b>\$142,725,489</b>
<b>Revenues</b>				
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	-	\$1,657,249
<b>Total Revenues</b>	<b>\$90,415,438</b>	<b>\$119,034,429</b>	<b>\$81,759,891</b>	<b>\$111,612,725</b>
<b>Expenditures</b>				
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	-	-
<b>Total Expenditures</b>	<b>\$79,142,933</b>	<b>\$89,307,765</b>	<b>\$44,124,076</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$11,272,505</b>	<b>\$29,726,664</b>	<b>\$37,635,815</b>	<b>\$111,612,725</b>
<b>Ending Fund Balance</b>	<b>\$112,998,807</b>	<b>\$142,725,487</b>	<b>\$180,361,304</b>	<b>\$254,338,214</b>

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
<b>Total Revenues</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>-\$100,000</b>

\*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
<b>Total Expenditures</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>-</b>	<b>\$100,000</b>

Category (continued from above) ↑

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

Transfers	-\$100,000
<b>Total Expenditures</b>	<b>-\$100,000</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

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

# 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
<b>Total Revenues</b>	<b>\$2,078,911</b>	<b>\$2,532,315</b>	<b>\$2,569,477</b>	<b>\$2,498,828</b>	<b>-\$70,649</b>

\*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

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

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	-	-	-
<b>Total Expenditures</b>	<b>\$1,689,077.00</b>	<b>\$2,498,828.00</b>	<b>-\$70,649.00</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$2,878,126</b>	<b>\$3,219,419</b>	<b>\$3,184,293</b>
<b>Revenues</b>			
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
<b>Total Revenues</b>	<b>\$2,112,762</b>	<b>\$2,152,633</b>	<b>\$1,490,224</b>
<b>Expenditures</b>			
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

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Maintenance	-	-	\$135
Services	\$229,036	\$320,657	\$381,820
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	-
<b>Total Expenditures</b>	<b>\$1,762,471</b>	<b>\$2,196,758</b>	<b>\$1,689,077</b>
<b>Total Revenues Less Expenditures</b>	<b>\$350,291</b>	<b>-\$44,125</b>	<b>-\$198,853</b>
<b>Ending Fund Balance</b>	<b>\$3,228,417</b>	<b>\$3,175,294</b>	<b>\$2,985,440</b>

# 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
<b>Total Revenues</b>	<b>\$7,932,553</b>	<b>\$11,191,785</b>	<b>\$14,638,156</b>	<b>\$10,912,618</b>	<b>-\$3,725,538</b>

\*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
<b>Total Expenditures</b>	<b>\$7,932,553</b>	<b>\$7,490,594</b>	<b>\$11,191,785</b>	<b>\$5,941,227</b>	<b>\$14,638,156</b>	<b>\$7,243,194</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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
<b>Total Expenditures</b>	<b>\$10,912,618</b>	<b>-\$3,725,538</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$6,112,402</b>	<b>\$5,689,254</b>	<b>\$6,126,916</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$7,067,447</b>	<b>\$6,378,887</b>	<b>\$526,217</b>
<b>Expenditures</b>			
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
Supplies	\$23,654	\$33,775	\$32,826
Other Operating Costs	\$1,038,834	\$738,950	\$629,809

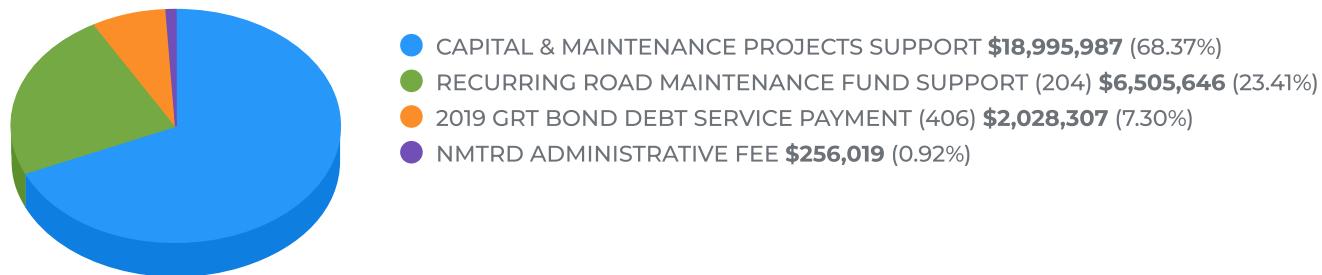
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Capital Purchases	\$3,004,079	\$806,290	\$335,197
<b>Total Expenditures</b>	<b>\$7,490,594</b>	<b>\$5,941,227</b>	<b>\$7,243,194</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$423,147</b>	<b>\$437,660</b>	<b>-\$6,716,977</b>
<b>Ending Fund Balance</b>	<b>\$5,689,255</b>	<b>\$6,126,914</b>	<b>-\$590,061</b>

# 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



## 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
<b>Total Revenues</b>	<b>\$9,257,743</b>	<b>\$22,246,996</b>	<b>\$28,098,649</b>	<b>\$8,789,972</b>	<b>-\$19,308,677</b>

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	\$228,125	\$72,927	\$862,267	\$358,822
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	-
Housing Department	-	-	\$280,000	\$27,869	\$948,658	\$221,231
<b>Total Expenditures</b>	<b>\$9,257,743</b>	<b>\$4,982,928</b>	<b>\$22,246,996</b>	<b>\$5,522,451</b>	<b>\$28,098,649</b>	<b>\$2,708,485</b>

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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County Manager	-	-
Finance	-	-\$8,825

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Public Works	-	-\$15,111,013
Health & Human Services	-	-\$85,000
Community Services	-	-\$163,952
Project & Facilities Mgt	-	-\$862,267
Community Development	-	-\$2,230,275
Corrections	-	-
Other County Funds	\$6,761,665	\$272,527
Fire	-	-\$140,869
Debt Service	\$2,028,307	\$1,499
Open Space Project	-	-\$31,844
Housing Department	-	-\$948,658
<b>Total Expenditures</b>	<b>\$8,789,972</b>	<b>-\$19,308,677</b>

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	-
<b>Total Expenditures</b>	<b>\$9,257,743</b>	<b>\$4,982,928</b>	<b>\$22,246,996</b>	<b>\$5,522,451</b>	<b>\$28,098,649</b>	<b>\$2,708,485</b>

Category <i>(continued from above) ↑</i>	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

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Transfers	\$8,533,953	\$264,949
<b>Total Expenditures</b>	<b>\$8,789,972</b>	<b>-\$19,308,677</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$18,962,842</b>	<b>\$21,743,246</b>	<b>\$24,446,818</b>
<b>Revenues</b>			
Taxes	\$7,763,331	\$8,226,020	\$6,538,183
<b>Total Revenues</b>	<b>\$7,763,331</b>	<b>\$8,226,020</b>	<b>\$6,538,183</b>
<b>Expenditures</b>			
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	-
<b>Total Expenditures</b>	<b>\$4,982,928</b>	<b>\$5,522,451</b>	<b>\$2,708,485</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,780,403</b>	<b>\$2,703,569</b>	<b>\$3,829,698</b>
<b>Ending Fund Balance</b>	<b>\$21,743,245</b>	<b>\$24,446,815</b>	<b>\$28,276,516</b>

# 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
<b>Total Revenues</b>	<b>\$121,182</b>	<b>\$106,739</b>	<b>\$178,887</b>	<b>\$158,545</b>		<b>-\$20,342</b>

\*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
<b>Total Expenditures</b>	<b>\$121,182</b>	<b>\$88,089</b>	<b>\$106,739</b>	<b>\$104,952</b>	<b>\$178,887</b>	<b>\$62,842</b>	<b>\$158,545</b>

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

Category *(continued from above) ↑*

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

Supplies	\$28,347
Capital Purchases	-\$25,373
<b>Total Expenditures</b>	<b>-\$20,342</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

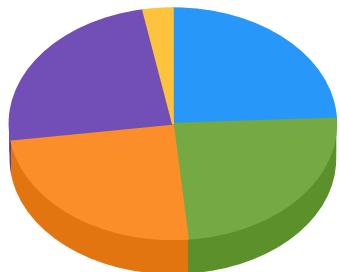
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$125,804</b>	<b>\$137,100</b>	<b>\$105,573</b>
<b>Revenues</b>			
Grants	\$99,385	\$73,424	\$156,829
<b>Total Revenues</b>	<b>\$99,385</b>	<b>\$73,424</b>	<b>\$156,829</b>
<b>Expenditures</b>			
Employee Benefits	\$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
<b>Total Expenditures</b>	<b>\$88,089</b>	<b>\$104,952</b>	<b>\$62,842</b>
<b>Total Revenues Less Expenditures</b>	<b>\$11,296</b>	<b>-\$31,528</b>	<b>\$93,987</b>
<b>Ending Fund Balance</b>	<b>\$137,100</b>	<b>\$105,572</b>	<b>\$199,560</b>

# 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



- HEALTH CARE ASSISTANCE FUND SUPPORT (223) **\$2,133,489** (24.27%)
- FIRE OPERATIONS FUND SUPPORT (244) **\$2,133,488** (24.27%)
- LAW ENFORCEMENT OPERATIONS FUND SUPPORT (246) **\$2,133,488** (24.27%)
- CORRECTIONS OPERATIONS FUND SUPPORT (247) **\$2,133,488** (24.27%)
- NMTRD ADMINISTRATIVE FEE **\$256,019** (2.91%)

## 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
<b>Total Revenues</b>	<b>\$6,474,798</b>	<b>\$6,512,979</b>	<b>\$17,441,310</b>	<b>\$8,789,972</b>	<b>-\$8,651,338</b>

\*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	-
<b>Total Expenditures</b>	<b>\$6,474,798</b>	<b>\$6,426,718</b>	<b>\$6,512,979</b>	<b>\$6,446,781</b>	<b>\$17,441,310</b>	<b>\$196,145</b>

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
<b>Total Expenditures</b>	<b>\$8,789,972</b>	<b>-\$8,651,338</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$6,421,940</b>	<b>\$7,758,553</b>	<b>\$9,537,793</b>
<b>Revenues</b>			

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Taxes	\$7,763,331	\$8,226,020	\$6,538,183
<b>Total Revenues</b>	<b>\$7,763,331</b>	<b>\$8,226,020</b>	<b>\$6,538,183</b>
<b>Expenditures</b>			
Other Operating Costs	\$232,900	\$246,781	\$196,145
Transfers	\$6,193,818	\$6,200,000	-
<b>Total Expenditures</b>	<b>\$6,426,718</b>	<b>\$6,446,781</b>	<b>\$196,145</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,336,613</b>	<b>\$1,779,239</b>	<b>\$6,342,038</b>
<b>Ending Fund Balance</b>	<b>\$7,758,553</b>	<b>\$9,537,792</b>	<b>\$15,879,831</b>

# 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
<b>Total Revenues</b>	<b>\$11,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$1,000</b>	<b>-\$9,000</b>

## 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
							(\$)
Services	\$11,000	\$8,000	\$10,000	\$8,000	\$10,000	-	\$1,000
<b>Total Expenditures</b>	<b>\$11,000</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>-</b>	<b>\$1,000</b>

Category (continued from above) ↑

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

Services	-\$9,000
<b>Total Expenditures</b>	<b>-\$9,000</b>

# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$6,657</b>	<b>\$9,449</b>	<b>\$10,449</b>
<b>Revenues</b>			
Grants	\$792	-	\$988
Operating Transfer In	\$10,000	\$9,000	-
<b>Total Revenues</b>	<b>\$10,792</b>	<b>\$9,000</b>	<b>\$988</b>
<b>Expenditures</b>			
Services	\$8,000	\$8,000	-
<b>Total Expenditures</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,792</b>	<b>\$1,000</b>	<b>\$988</b>
<b>Ending Fund Balance</b>	<b>\$9,449</b>	<b>\$10,449</b>	<b>\$11,437</b>

# 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	
<b>Total Revenues</b>	<b>\$9,304,181</b>	<b>\$8,957,404</b>	<b>\$8,669,658</b>	<b>\$3,026,762</b>	<b>-\$5,642,896</b>	

\*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
<b>Total Expenditures</b>	<b>\$9,304,181</b>	<b>\$2,021,654</b>	<b>\$8,957,404</b>	<b>\$1,989,466</b>	<b>\$8,669,658</b>	<b>\$1,599,487</b>

Category <i>(continued from above) ↑</i>	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
<b>Total Expenditures</b>	<b>\$3,026,762</b>	<b>-\$5,642,896</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$4,028,928.00</b>	<b>\$4,902,707.00</b>	<b>\$4,692,046.00</b>
<b>Revenues</b>			
Misc. Revenue	\$8,775.00	-	\$1,934.00
Grants	\$2,886,643.00	\$1,778,804.00	\$3,026,762.00
<b>Total Revenues</b>	<b>\$2,895,418.00</b>	<b>\$1,778,804.00</b>	<b>\$3,028,696.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$2,021,654.00</b>	<b>\$1,989,466.00</b>	<b>\$1,599,487.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$873,764.00</b>	<b>-\$210,662.00</b>	<b>\$1,429,209.00</b>
<b>Ending Fund Balance</b>	<b>\$4,902,692.00</b>	<b>\$4,692,045.00</b>	<b>\$6,121,255.00</b>

# 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
<b>Total Revenues</b>	<b>\$152,944</b>	<b>\$210,068</b>	<b>\$256,914</b>	<b>\$225,500</b>	<b>-\$31,414</b>

\*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
<b>Total Expenditures</b>	<b>\$152,944.00</b>	<b>\$145,876.00</b>	<b>\$210,068.00</b>	<b>\$157,969.00</b>	<b>\$256,914.00</b>	<b>\$121,456.00</b>

Category <i>(continued from above) ↑</i>	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	-
Supplies	\$115,500.00	-\$36,300.00
Capital Purchases	-	-\$2,570.00
<b>Total Expenditures</b>	<b>\$225,500.00</b>	<b>-\$31,414.00</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$17,212.00</b>	<b>\$7,068.00</b>	<b>-</b>
<b>Revenues</b>			
Grants	\$135,732.00	\$150,901.00	\$260,750.00
<b>Total Revenues</b>	<b>\$135,732.00</b>	<b>\$150,901.00</b>	<b>\$260,750.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$145,876.00</b>	<b>\$157,969.00</b>	<b>\$121,456.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$10,144.00</b>	<b>-\$7,068.00</b>	<b>\$139,294.00</b>
<b>Ending Fund Balance</b>	<b>\$7,068.00</b>	<b>-</b>	<b>\$139,294.00</b>

# 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



- GENERAL FUND PUBLIC WORKS SOLID WASTE DIVISION SUPPORT (101) **\$2,340,837** (98.16%)
- NMTRD ADMINISTRATIVE FEE **\$43,818** (1.84%)

## 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
<b>Total Revenues</b>	<b>\$1,036,935</b>	<b>\$1,086,605</b>	<b>\$1,664,889</b>	<b>\$2,384,655</b>	<b>\$719,766</b>

\*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	\$29,717	\$39,623	\$86,605	\$42,516	\$7,640	\$33,260
Transfers	\$1,007,218	\$957,218	\$1,000,000	\$1,000,000	\$1,657,249	-
<b>Total Expenditures</b>	<b>\$1,036,935</b>	<b>\$996,841</b>	<b>\$1,086,605</b>	<b>\$1,042,516</b>	<b>\$1,664,889</b>	<b>\$33,260</b>

Category (continued from above) ↑	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Other Operating Costs	\$43,818	\$36,178
Transfers	\$2,340,837	\$683,588
<b>Total Expenditures</b>	<b>\$2,384,655</b>	<b>\$719,766</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
<b>Beginning Fund Balance</b>	<b>\$1,588,043</b>	<b>\$1,920,796</b>	<b>\$2,301,704</b>

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
<b>Revenues</b>			
Taxes	\$1,329,593	\$1,423,424	\$1,510,884
Subsidies	-	-	\$154,005
<b>Total Revenues</b>	<b>\$1,329,593</b>	<b>\$1,423,424</b>	<b>\$1,664,889</b>
<b>Expenditures</b>			
Other Operating Costs	\$39,623	\$42,516	\$7,640
Transfers	\$957,218	\$1,000,000	\$1,657,249
<b>Total Expenditures</b>	<b>\$996,841</b>	<b>\$1,042,516</b>	<b>\$1,664,889</b>
<b>Total Revenues Less Expenditures</b>	<b>\$332,752</b>	<b>\$380,908</b>	-
<b>Ending Fund Balance</b>	<b>\$1,920,795</b>	<b>\$2,301,704</b>	<b>\$2,301,704</b>

# 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
<b>Total Revenues</b>	<b>\$414,164</b>	<b>\$1,942,852</b>	<b>\$2,767,235</b>	<b>\$1,362,097</b>	<b>-\$1,405,138</b>

\*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	-	-	-	-
<b>Total Expenditures</b>	<b>\$414,164</b>	<b>\$11,314</b>	<b>\$1,942,852</b>	<b>\$384,464</b>	<b>\$2,767,235</b>	<b>\$59,489</b>	<b>\$1,362,097</b>

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		-
<b>Total Expenditures</b>		<b>-\$1,405,138</b>

## 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	-	-	-	-
<b>Total Expenditures</b>	<b>\$414,164</b>	<b>\$11,314</b>	<b>\$1,942,852</b>	<b>\$384,464</b>	<b>\$2,767,235</b>	<b>\$59,489</b>	<b>\$1,362,097</b>

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		-
<b>Total Expenditures</b>		<b>-\$1,405,138</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

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

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

# 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
<b>Total Revenues</b>	<b>\$692,065</b>	<b>\$1,311,229</b>	<b>\$2,336,990</b>	<b>\$2,291,984</b>	<b>-\$45,006</b>

\*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	-	-	-
<b>Total Expenditures</b>	<b>\$692,065</b>	<b>\$415,892</b>	<b>\$1,311,229</b>	<b>\$1,282,166</b>	<b>\$2,336,990</b>	<b>\$1,081,311</b>

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	-	-
<b>Total Expenditures</b>	<b>\$2,291,984</b>	<b>-\$45,006</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$1,021,644.00</b>	<b>\$1,662,094.00</b>	<b>\$1,960,548.00</b>
<b>Revenues</b>			
Taxes	\$1,047,007.00	\$1,571,954.00	\$1,326,253.00
Grants	\$9,333.00	\$8,667.00	-
<b>Total Revenues</b>	<b>\$1,056,340.00</b>	<b>\$1,580,621.00</b>	<b>\$1,326,253.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$415,892.00</b>	<b>\$1,282,166.00</b>	<b>\$1,081,311.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$640,448.00</b>	<b>\$298,455.00</b>	<b>\$244,942.00</b>
<b>Ending Fund Balance</b>	<b>\$1,662,092.00</b>	<b>\$1,960,549.00</b>	<b>\$2,205,490.00</b>

# 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
<b>Total Revenues</b>	<b>\$403,945</b>	<b>\$350,555</b>	<b>\$600,480</b>	<b>\$2,248,721</b>	<b>\$1,648,241</b>

\*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
<b>Total Expenditures</b>	<b>\$403,945</b>	<b>\$16,886</b>	<b>\$350,555</b>	<b>\$39,036</b>	<b>\$600,480</b>	<b>\$111,402</b>	<b>\$2,248,721</b>

Category (continued from above) ↑

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

Supplies	-\$3,313
Capital Purchases	\$1,651,554
<b>Total Expenditures</b>	<b>\$1,648,241</b>

# Comprehensive Fund Summary

## Comprehensive Fund Summary

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

# Clerk Recording Fees Fund

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
<b>Total Revenues</b>	<b>\$311,079</b>	<b>\$460,064</b>	<b>\$484,781</b>	<b>\$413,800</b>	<b>-\$70,981</b>

\*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
<b>Total Expenditures</b>	<b>\$311,079</b>	<b>\$242,211</b>	<b>\$460,064</b>	<b>\$181,981</b>	<b>\$484,781</b>	<b>\$229,830</b>	<b>\$413,800</b>

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
<b>Total Expenditures</b>	<b>-\$70,981</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$834,625.00</b>	<b>\$741,385.00</b>	<b>\$705,595.00</b>
<b>Revenues</b>			
Charges for Services	\$148,970.00	\$146,193.00	\$125,934.00
<b>Total Revenues</b>	<b>\$148,970.00</b>	<b>\$146,193.00</b>	<b>\$125,934.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$242,211.00</b>	<b>\$181,981.00</b>	<b>\$229,830.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$93,241.00</b>	<b>-\$35,788.00</b>	<b>-\$103,896.00</b>
<b>Ending Fund Balance</b>	<b>\$741,384.00</b>	<b>\$705,597.00</b>	<b>\$601,699.00</b>

# 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



## 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
<b>Total Revenues</b>	<b>\$6,956,349</b>	<b>\$7,313,630</b>	<b>\$17,530,146</b>	<b>\$8,973,525</b>	<b>-\$8,556,621</b>

\*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	-
<b>Total Expenditures</b>	<b>\$6,956,349</b>	<b>\$6,918,622</b>	<b>\$7,313,630</b>	<b>\$7,247,588</b>	<b>\$17,530,146</b>	<b>\$196,867</b>

Category (continued from above) ↑	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
<b>Total Expenditures</b>	<b>\$8,973,525</b>	<b>-\$8,556,621</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$6,614,942</b>	<b>\$7,819,678</b>	<b>\$9,266,571</b>
<b>Revenues</b>			

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

# 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



- NEW MEXICO SAFETY NET CARE POOL **\$5,998,083** (66.84%)
- HEALTH CARE ASSISTANCE FUND SUPPORT (223) **\$1,959,924** (21.84%)
- CORRECTIONS OPERATIONS FUND MEDICAL DIVISION SUPPORT (247) **\$758,664** (8.45%)
- NMTRD ADMINISTRATIVE FEE **\$256,854** (2.86%)

## 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	-
<b>Total Revenues</b>	<b>\$8,123,358</b>	<b>\$8,694,480</b>	<b>\$12,047,956</b>	<b>\$6,809,618</b>	<b>\$12,219,293</b>	<b>\$171,337</b>

## 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	-
<b>Total Expenditures</b>	<b>\$6,577,099</b>	<b>\$6,496,592</b>	<b>\$7,013,630</b>	<b>\$6,951,561</b>	<b>\$12,047,956</b>	<b>\$4,329,007</b>

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
Healthcare Assistance Programs	\$5,998,083	-\$1,917
Capital Purchases	\$3,245,768	-
Transfers	\$2,718,588	\$164,075
<b>Total Expenditures</b>	<b>\$12,219,293</b>	<b>\$171,337</b>

Budgeted transfers are made at year-end.

# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$6,577,281</b>	<b>\$8,204,046</b>	<b>\$9,946,966</b>
<b>Revenues</b>			
Taxes	\$8,123,358	\$8,694,480	\$6,809,618
<b>Total Revenues</b>	<b>\$8,123,358</b>	<b>\$8,694,480</b>	<b>\$6,809,618</b>
<b>Expenditures</b>			
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	-
<b>Total Expenditures</b>	<b>\$6,496,592</b>	<b>\$6,951,561</b>	<b>\$4,329,007</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,626,766</b>	<b>\$1,742,919</b>	<b>\$2,480,611</b>
<b>Ending Fund Balance</b>	<b>\$8,204,047</b>	<b>\$9,946,965</b>	<b>\$12,427,577</b>

# 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
<b>Total Revenues</b>	<b>\$4,406,668</b>	<b>\$5,344,558</b>	<b>\$6,339,064</b>	<b>\$6,757,768</b>	<b>\$418,704</b>

\*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
<b>Total Expenditures</b>	<b>\$4,406,668.00</b>	<b>\$1,681,954.00</b>	<b>\$5,344,558.00</b>	<b>\$3,091,048.00</b>	<b>\$6,339,064.00</b>

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
<b>Total Expenditures</b>	<b>\$2,648,669.00</b>	<b>\$6,757,768.00</b>	<b>\$418,704.00</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$5,968,124.00</b>	<b>\$7,094,079.00</b>	<b>\$6,983,923.00</b>
<b>Revenues</b>			
Taxes	\$2,770,054.00	\$2,958,887.00	\$2,305,280.00
Misc. Revenue	\$37,856.00	\$22,005.00	-
<b>Total Revenues</b>	<b>\$2,807,910.00</b>	<b>\$2,980,892.00</b>	<b>\$2,305,280.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$1,681,954.00</b>	<b>\$3,091,048.00</b>	<b>\$2,648,669.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,125,956.00</b>	<b>-\$110,156.00</b>	<b>-\$343,389.00</b>
<b>Ending Fund Balance</b>	<b>\$7,094,080.00</b>	<b>\$6,983,923.00</b>	<b>\$6,640,534.00</b>

# 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	\$287,847	\$354,760	\$535,183	\$180,423
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
<b>Total Revenues</b>	<b>\$6,134,635</b>	<b>\$5,474,985</b>	<b>\$5,459,196</b>	<b>\$5,453,833</b>	<b>-\$5,363</b>

\*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

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Capital Purchases	\$1,391,078	\$1,631,173	\$4,777	-\$17,850	\$4,777	-
Debt Service	-	\$115,000	-	-	-	-
Transfers	\$60,000	\$52,704	-	-	-	-
<b>Total Expenditures</b>	<b>\$6,134,635</b>	<b>\$4,964,299</b>	<b>\$5,490,318</b>	<b>\$4,385,767</b>	<b>\$5,540,193</b>	<b>\$2,256,750</b>

Category <i>(continued from above) ↑</i>	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	-	-
<b>Total Expenditures</b>	<b>\$5,453,833</b>	<b>-\$86,360</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$2,885,070.00</b>	<b>\$3,906,652.00</b>	<b>\$4,087,679.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$5,985,878.00</b>	<b>\$4,566,791.00</b>	<b>\$31,914.00</b>
<b>Expenditures</b>			
Salary & Wages	\$459,199.00	\$469,951.00	\$313,193.00
Employee Benefits	\$173,790.00	\$178,290.00	\$127,310.00

<b>Category</b>	<b>FY 2023 Actuals</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Actuals</b>
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	-	-
<b>Total Expenditures</b>	<b>\$4,964,299.00</b>	<b>\$4,385,767.00</b>	<b>\$2,256,750.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,021,579.00</b>	<b>\$181,024.00</b>	<b>-\$2,224,836.00</b>
<b>Ending Fund Balance</b>	<b>\$3,906,649.00</b>	<b>\$4,087,676.00</b>	<b>\$1,862,843.00</b>

# 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
<b>Total Revenues</b>	<b>\$1,237,236</b>	<b>\$1,332,631</b>	<b>\$1,653,547</b>	<b>\$665,000</b>	<b>-\$988,547</b>

\*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	-
<b>Total Expenditures</b>	<b>\$1,237,236</b>	<b>\$601,381</b>	<b>\$1,332,631</b>	<b>\$530,156</b>	<b>\$1,653,547</b>	<b>\$741,086</b>	<b>\$665,000</b>

Category *(continued from above) ↑*

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

Salary & Wages	-\$184,912
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
<b>Total Expenditures</b>	<b>-\$988,547</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$5,902,914.00</b>	<b>\$5,651,533.00</b>	<b>\$5,471,375.00</b>
<b>Revenues</b>			
Subsidies	\$150,000.00	\$175,000.00	-
Operating Transfer In	\$200,000.00	\$175,000.00	-
<b>Total Revenues</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>	<b>-</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$601,381.00</b>	<b>\$530,156.00</b>	<b>\$741,086.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$251,381.00</b>	<b>-\$180,156.00</b>	<b>-\$741,086.00</b>
<b>Ending Fund Balance</b>	<b>\$5,651,533.00</b>	<b>\$5,471,377.00</b>	<b>\$4,730,289.00</b>

# 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
<b>Total Revenues</b>	<b>\$3,803,760</b>	<b>\$4,049,955</b>	<b>\$4,046,579</b>	<b>\$3,885,527</b>	<b>-\$161,052</b>

\*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

Category	FY 2023 Final Budget	FY 2023 Actuals	FY 2024 Final Budget	FY 2024 Actuals	FY 2025 Final Budget	FY 2025 Actuals
Supplies	\$62,001	\$3,395	\$27,480	\$6,220	\$93,164	\$2,030
Other Operating Costs	\$37,910	\$5,837	\$20,812	\$5,819	\$21,600	\$4,230
Capital Purchases	\$1,713	-	\$1,713	-	\$1,712	-
<b>Total Expenditures</b>	<b>\$3,803,760</b>	<b>\$2,856,697</b>	<b>\$4,049,955</b>	<b>\$3,300,297</b>	<b>\$4,046,579</b>	<b>\$3,340,100</b>

Category <i>(continued from above) ↑</i>	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
<b>Total Expenditures</b>	<b>\$3,885,527</b>	<b>-\$161,052</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$424,632.00</b>	<b>\$454,892.00</b>	<b>\$529,234.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$2,886,954.00</b>	<b>\$3,374,638.00</b>	<b>\$2,375,544.00</b>
<b>Expenditures</b>			
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
Other Operating Costs	\$5,837.00	\$5,819.00	\$4,230.00

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Total Expenditures</b>	<b>\$2,856,697.00</b>	<b>\$3,300,297.00</b>	<b>\$3,340,100.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$30,257.00</b>	<b>\$74,341.00</b>	<b>-\$964,556.00</b>
<b>Ending Fund Balance</b>	<b>\$454,889.00</b>	<b>\$529,233.00</b>	<b>-\$435,322.00</b>

# 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
<b>Total Revenues</b>	<b>\$485,766</b>	<b>\$5,654,086</b>	<b>\$12,201,568</b>	<b>\$11,037,242</b>	<b>-\$1,164,326</b>

\*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	-
<b>Total Expenditures</b>	<b>\$485,766</b>	<b>\$105,376</b>	<b>\$5,654,086</b>	<b>\$244,790</b>	<b>\$12,201,568</b>	<b>\$1,302,259</b>

Category <i>(continued from above) ↑</i>	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
Subsidies And Pass Through	\$5,665,400	-\$11,000
Capital Purchases	-	-\$1,243
<b>Total Expenditures</b>	<b>\$11,037,242</b>	<b>-\$1,164,326</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$2,081,030.00</b>	<b>\$2,244,544.00</b>	<b>\$7,356,542.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$268,890.00</b>	<b>\$5,356,788.00</b>	<b>\$736,894.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$105,376.00</b>	<b>\$244,790.00</b>	<b>\$1,302,259.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$163,514.00</b>	<b>\$5,111,998.00</b>	<b>-\$565,365.00</b>
<b>Ending Fund Balance</b>	<b>\$2,244,544.00</b>	<b>\$7,356,542.00</b>	<b>\$6,791,177.00</b>

# 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
<b>Total Revenues</b>	<b>\$1,336,642</b>	<b>\$1,696,541</b>	<b>\$2,484,907</b>	<b>\$2,470,655</b>	<b>-\$14,252</b>

\*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	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,336,642</b>	<b>\$1,128,241</b>	<b>\$1,696,541</b>	<b>\$1,416,850</b>	<b>\$2,484,907</b>	<b>\$1,154,839</b>

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	-	-
<b>Total Expenditures</b>	<b>\$2,470,655</b>	<b>-\$14,252</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$1,739,071.00</b>	<b>\$1,616,943.00</b>	<b>\$1,200,095.00</b>
<b>Revenues</b>			
Misc. Revenue	\$6,113.00	-	-
Operating Transfer In	\$1,000,000.00	\$1,000,000.00	-
<b>Total Revenues</b>	<b>\$1,006,113.00</b>	<b>\$1,000,000.00</b>	<b>-</b>
<b>Expenditures</b>			
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	-	-
<b>Total Expenditures</b>	<b>\$1,128,241.00</b>	<b>\$1,416,850.00</b>	<b>\$1,154,839.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$122,128.00</b>	<b>-\$416,850.00</b>	<b>-\$1,154,839.00</b>
<b>Ending Fund Balance</b>	<b>\$1,616,943.00</b>	<b>\$1,200,093.00</b>	<b>\$45,256.00</b>

# 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
<b>Total Revenues</b>	<b>\$2,177,160</b>	<b>\$2,244,561</b>	<b>\$2,313,955</b>	<b>\$2,051,574</b>	<b>-\$262,381</b>

\*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
<b>Total Expenditures</b>	<b>\$2,177,160</b>	<b>\$1,604,701</b>	<b>\$2,244,561</b>	<b>\$1,833,927</b>	<b>\$2,313,955</b>	<b>\$1,298,496</b>

Category <i>(continued from above)</i>	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
<b>Total Expenditures</b>	<b>\$2,051,574</b>	<b>-\$262,381</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$676,482.00</b>	<b>\$402,869.00</b>	<b>\$477,668.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$1,331,083.00</b>	<b>\$1,908,726.00</b>	<b>\$1,571,866.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$1,604,701.00</b>	<b>\$1,833,927.00</b>	<b>\$1,298,496.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$273,618.00</b>	<b>\$74,799.00</b>	<b>\$273,370.00</b>
<b>Ending Fund Balance</b>	<b>\$402,864.00</b>	<b>\$477,668.00</b>	<b>\$751,038.00</b>

# 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	-
<b>Total Revenues</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	-

\*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
<b>Total Expenditures</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$210,954</b>	<b>\$300,000</b>

Category (continued from above) ↑

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

Services

**Total Expenditures**

# Comprehensive Fund Summary

## Comprehensive Fund Summary

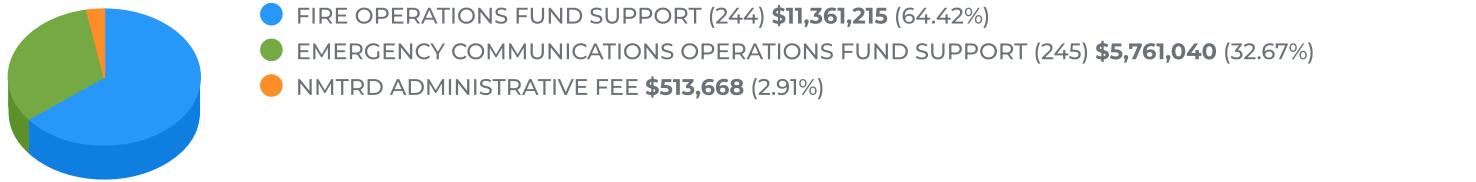
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$512,164.00</b>	<b>\$512,164.00</b>	<b>\$512,164.00</b>
<b>Revenues</b>			
Grants	\$300,000.00	\$300,000.00	-
<b>Total Revenues</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>	<b>-</b>
<b>Expenditures</b>			
Services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

# 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



## 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

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	\$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
Operating Transfer In	\$5,708,764	\$1,200,000	\$6,370,208	\$5,850,178	-\$520,030
<b>Total Revenues</b>	<b>\$24,027,860</b>	<b>\$31,539,390</b>	<b>\$35,748,550</b>	<b>\$29,528,949</b>	<b>-\$6,219,601</b>

\*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	-
<b>Total Expenditures</b>	<b>\$24,027,860</b>	<b>\$19,105,822</b>	<b>\$31,539,390</b>	<b>\$24,968,995</b>	<b>\$35,748,550</b>	<b>\$16,922,226</b>

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

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
Light And Heavy Duty Vehicle Expenses	\$241,814	-\$75,186
Maintenance	\$230,500	-\$471,225
Services	\$1,464,116	\$461,292
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
<b>Total Expenditures</b>	<b>\$29,528,949</b>	<b>-\$6,219,601</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
<b>Beginning Fund Balance</b>	<b>\$17,225,744</b>	<b>\$22,931,392</b>	<b>\$18,893,328</b>
<b>Revenues</b>			
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
<b>Total Revenues</b>	<b>\$24,811,466</b>	<b>\$20,930,934</b>	<b>\$35,748,550</b>
<b>Expenditures</b>			
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

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Final Budget
<b>Total Expenditures</b>	<b>\$19,105,822</b>	<b>\$24,968,995</b>	<b>\$35,748,550</b>
<b>Total Revenues Less Expenditures</b>	<b>\$5,705,644</b>	<b>-\$4,038,061</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$22,931,388</b>	<b>\$18,893,331</b>	<b>\$18,893,328</b>

# 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
<b>Total Revenues</b>	<b>\$6,704,499</b>	<b>\$7,376,975</b>	<b>\$6,446,688</b>	<b>\$8,179,050</b>	<b>\$1,732,362</b>

\*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

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	\$37,275	\$58,113	\$43,500	\$26,398	\$74,500	\$13,952
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	-	-
<b>Total Expenditures</b>	<b>\$6,704,499</b>	<b>\$2,442,764</b>	<b>\$7,376,975</b>	<b>\$6,580,274</b>	<b>\$6,446,688</b>	<b>\$4,118,041</b>

Category <i>(continued from above) ↑</i>	FY 2026 OPERATING BUDGET	FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)
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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	-	-
<b>Total Expenditures</b>	<b>\$8,179,050</b>	<b>\$1,732,362</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$4,048,626.00</b>	<b>\$6,774,090.00</b>	<b>\$6,120,356.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$5,168,224.00</b>	<b>\$5,926,538.00</b>	<b>\$71,150.00</b>
<b>Expenditures</b>			

<b>Category</b>	<b>FY 2023 Actuals</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Actuals</b>
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	-
<b>Total Expenditures</b>	<b>\$2,442,764.00</b>	<b>\$6,580,274.00</b>	<b>\$4,118,041.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$2,725,460.00</b>	<b>-\$653,736.00</b>	<b>-\$4,046,891.00</b>
<b>Ending Fund Balance</b>	<b>\$6,774,086.00</b>	<b>\$6,120,354.00</b>	<b>\$2,073,465.00</b>

# 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
<b>Total Revenues</b>	<b>\$20,624,075</b>	<b>\$27,211,423</b>	<b>\$31,538,500</b>	<b>\$22,028,315</b>	<b>-\$9,510,185</b>

\*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	\$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	-	-
<b>Total Expenditures</b>	<b>\$20,624,075</b>	<b>\$14,224,173</b>	<b>\$27,211,423</b>	<b>\$15,526,403</b>	<b>\$31,538,500</b>	<b>\$19,202,951</b>

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	-	-
<b>Total Expenditures</b>	<b>\$22,028,315</b>	<b>-\$9,510,185</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$10,873,471.00</b>	<b>\$10,707,672.00</b>	<b>\$12,525,473.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$14,058,371.00</b>	<b>\$17,344,203.00</b>	<b>\$459,050.00</b>
<b>Expenditures</b>			
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
Training, Travel & Per Diem	\$63,425.00	\$68,052.00	\$49,393.00

<b>Category</b>	<b>FY 2023 Actuals</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Actuals</b>
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	-
<b>Total Expenditures</b>	<b>\$14,224,173.00</b>	<b>\$15,526,403.00</b>	<b>\$19,202,951.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$165,802.00</b>	<b>\$1,817,800.00</b>	<b>-\$18,743,901.00</b>
<b>Ending Fund Balance</b>	<b>\$10,707,669.00</b>	<b>\$12,525,472.00</b>	<b>-\$6,218,428.00</b>

# 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
<b>Total Revenues</b>	<b>\$28,824,962</b>	<b>\$29,188,457</b>	<b>\$31,199,574</b>	<b>\$28,482,868</b>	<b>-\$2,716,706</b>

\*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

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	\$1,730,463	\$1,553,359	\$996,008	\$745,912	\$3,112,335	\$618,375
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
<b>Total Expenditures</b>	<b>\$28,824,962</b>	<b>\$20,366,837</b>	<b>\$29,188,457</b>	<b>\$25,389,389</b>	<b>\$31,199,574</b>	<b>\$20,201,451</b>

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
<b>Total Expenditures</b>	<b>\$28,482,868</b>	<b>-\$2,716,706</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$14,455,387.00</b>	<b>\$15,815,007.00</b>	<b>\$11,040,482.00</b>
<b>Revenues</b>			
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

<b>Category</b>	<b>FY 2023 Actuals</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Actuals</b>
Grants	\$56,838.00	\$41,854.00	\$805,483.00
Operating Transfer In	\$20,423,183.00	\$18,300,000.00	-
<b>Total Revenues</b>	<b>\$21,726,456.00</b>	<b>\$20,614,870.00</b>	<b>\$2,103,512.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$20,366,837.00</b>	<b>\$25,389,389.00</b>	<b>\$20,201,451.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,359,619.00</b>	<b>-\$4,774,519.00</b>	<b>-\$18,097,939.00</b>
<b>Ending Fund Balance</b>	<b>\$15,815,006.00</b>	<b>\$11,040,488.00</b>	<b>-\$7,057,457.00</b>

# 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
<b>Total Revenues</b>	<b>-</b>	<b>\$232,502</b>	<b>\$629,075</b>	<b>\$438,624</b>	<b>-\$190,451</b>

\*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	-	-	\$74,963	-	\$48,942	-	\$85,800
Employee Benefits	-	-	\$37,539	-	\$35,133	-	\$52,824
Services	-	-	-	-	\$250,000	-	-
Supplies	-	-	\$120,000	-	\$295,000	\$136,930	\$300,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$232,502</b>	<b>-</b>	<b>\$629,075</b>	<b>\$136,930</b>	<b>\$438,624</b>

Category (continued from above) ↑

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

Salary & Wages	\$36,858
Employee Benefits	\$17,691
Services	-\$250,000
Supplies	\$5,000
<b>Total Expenditures</b>	<b>-\$190,451</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	-	<b>\$765,393.00</b>	<b>\$967,144.00</b>
<b>Revenues</b>			
Misc. Revenue	\$765,393.00	\$201,751.00	\$283,674.00
<b>Total Revenues</b>	<b>\$765,393.00</b>	<b>\$201,751.00</b>	<b>\$283,674.00</b>
<b>Expenditures</b>			
Supplies	-	-	\$136,930.00
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$136,930.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$765,393.00</b>	<b>\$201,751.00</b>	<b>\$146,744.00</b>
<b>Ending Fund Balance</b>	<b>\$765,393.00</b>	<b>\$967,144.00</b>	<b>\$1,113,888.00</b>

# 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	-
<b>Total Revenues</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	-

\*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
Other Operating Costs	\$50,000	-	\$100,000	-	\$100,000	-	\$100,000
<b>Total Expenditures</b>	<b>\$50,000</b>	<b>-</b>	<b>\$100,000</b>	<b>-</b>	<b>\$100,000</b>	<b>-</b>	<b>\$100,000</b>

Category (continued from above) ↑

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

Other Operating Costs

-

**Total Expenditures**

-

# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$156,098.00</b>	<b>\$274,188.00</b>	<b>\$372,982.00</b>
<b>Revenues</b>			
Misc. Revenue	\$118,090.00	\$98,794.00	\$63,265.00
<b>Total Revenues</b>	<b>\$118,090.00</b>	<b>\$98,794.00</b>	<b>\$63,265.00</b>
<b>Expenditures</b>			
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Less Expenditures</b>	<b>\$118,090.00</b>	<b>\$98,794.00</b>	<b>\$63,265.00</b>
<b>Ending Fund Balance</b>	<b>\$274,188.00</b>	<b>\$372,982.00</b>	<b>\$436,247.00</b>

# 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	-	-	-
<b>Total Revenues</b>	<b>\$1,918,358</b>	<b>\$1,725,898</b>	<b>\$2,077,232</b>	<b>\$1,031,437</b>	<b>-\$1,045,795</b>

\*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
<b>Total Expenditures</b>	<b>\$1,918,358</b>	<b>\$974,079</b>	<b>\$1,725,898</b>	<b>\$308,985</b>	<b>\$2,077,232</b>	<b>\$373,604</b>	<b>\$1,031,437</b>

Category *(continued from above) ↑*

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

Salary & Wages	-\$64,040
Employee Benefits	-\$26,368
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
<b>Total Expenditures</b>	<b>-\$1,045,795</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$14,130.00</b>	<b>\$14,129.00</b>	<b>\$14,129.00</b>
<b>Revenues</b>			
Grants	\$974,079.00	\$308,983.00	\$48,595.00
<b>Total Revenues</b>	<b>\$974,079.00</b>	<b>\$308,983.00</b>	<b>\$48,595.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$974,079.00</b>	<b>\$308,985.00</b>	<b>\$373,604.00</b>
<b>Total Revenues Less Expenditures</b>	-	-\$2.00	-\$325,009.00
<b>Ending Fund Balance</b>	<b>\$14,130.00</b>	<b>\$14,127.00</b>	<b>-\$310,880.00</b>

# 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
<b>Total Revenues</b>	<b>\$48,345,517</b>	<b>\$63,113,213</b>	<b>\$71,862,056</b>	<b>\$3,031,350</b>	<b>-\$68,830,706</b>

\*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	-
<b>Total Expenditures</b>	<b>\$48,345,517</b>	<b>\$8,625,025</b>	<b>\$63,113,213</b>	<b>\$15,125,779</b>	<b>\$71,862,056</b>	<b>\$6,249,418</b>

Category <i>(continued from above) ↑</i>	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
<b>Total Expenditures</b>	<b>\$3,031,350</b>	<b>-\$68,830,706</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$50,304,424.00</b>	<b>\$57,926,115.00</b>	<b>\$60,189,299.00</b>
<b>Revenues</b>			
Taxes	\$16,246,715.00	\$17,388,961.00	\$13,619,237.00
<b>Total Revenues</b>	<b>\$16,246,715.00</b>	<b>\$17,388,961.00</b>	<b>\$13,619,237.00</b>
<b>Expenditures</b>			
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	-
<b>Total Expenditures</b>	<b>\$8,625,025.00</b>	<b>\$15,125,779.00</b>	<b>\$6,249,418.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$7,621,690.00</b>	<b>\$2,263,182.00</b>	<b>\$7,369,819.00</b>
<b>Ending Fund Balance</b>	<b>\$57,926,114.00</b>	<b>\$60,189,297.00</b>	<b>\$67,559,118.00</b>

# 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	-	-	-
<b>Total Revenues</b>	<b>\$29,807,398</b>	<b>\$20,530,641</b>	<b>\$16,650,753</b>	<b>\$17,689,015</b>	<b>\$1,038,262</b>

\*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
<b>Total Expenditures</b>	<b>\$29,807,398</b>	<b>\$29,757,852</b>	<b>\$20,530,641</b>	<b>\$20,530,639</b>	<b>\$16,650,753</b>	<b>\$16,650,751</b>

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	-	-
Debt Service	\$17,689,015	\$1,038,262
<b>Total Expenditures</b>	<b>\$17,689,015</b>	<b>\$1,038,262</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$15,691,247.00</b>	<b>\$17,612,678.00</b>	<b>\$17,718,612.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$31,679,284.00</b>	<b>\$20,636,573.00</b>	<b>\$15,135,091.00</b>
<b>Expenditures</b>			
Other Operating Costs	\$14,697.00	-	-
Debt Service	\$29,743,155.00	\$20,530,639.00	\$16,650,751.00
<b>Total Expenditures</b>	<b>\$29,757,852.00</b>	<b>\$20,530,639.00</b>	<b>\$16,650,751.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,921,432.00</b>	<b>\$105,934.00</b>	<b>-\$1,515,660.00</b>
<b>Ending Fund Balance</b>	<b>\$17,612,679.00</b>	<b>\$17,718,612.00</b>	<b>\$16,202,952.00</b>

# 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
<b>Total Revenues</b>	<b>\$2,252,900</b>	<b>\$2,252,100</b>	<b>\$2,295,300</b>	<b>\$2,247,200</b>	<b>-\$48,100</b>

\*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
<b>Total Expenditures</b>	<b>\$2,252,900</b>	<b>\$2,251,691</b>	<b>\$2,252,100</b>	<b>\$2,251,191</b>	<b>\$2,295,300</b>	<b>\$602,950</b>

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
<b>Total Expenditures</b>	<b>\$2,247,200</b>	<b>-\$48,100</b>

# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$4,708,336.00</b>	<b>\$4,811,586.00</b>	<b>\$4,973,615.00</b>
<b>Revenues</b>			
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
<b>Total Revenues</b>	<b>\$2,354,942.00</b>	<b>\$2,413,220.00</b>	<b>\$1,525,201.00</b>
<b>Expenditures</b>			
Debt Service	\$2,251,691.00	\$2,251,191.00	\$602,950.00
<b>Total Expenditures</b>	<b>\$2,251,691.00</b>	<b>\$2,251,191.00</b>	<b>\$602,950.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$103,251.00</b>	<b>\$162,029.00</b>	<b>\$922,251.00</b>
<b>Ending Fund Balance</b>	<b>\$4,811,587.00</b>	<b>\$4,973,615.00</b>	<b>\$5,895,866.00</b>

# 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
<b>Total Revenues</b>	<b>\$7,924,526</b>	<b>\$7,933,216</b>	<b>\$7,932,778</b>	<b>\$7,928,226</b>	<b>-\$4,552</b>

\*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	\$7,924,526	\$7,924,525	\$7,933,216	\$7,933,125	\$7,932,778	\$1,022,487
<b>Total Expenditures</b>	<b>\$7,924,526</b>	<b>\$7,924,525</b>	<b>\$7,933,216</b>	<b>\$7,933,125</b>	<b>\$7,932,778</b>	<b>\$1,022,487</b>

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
<b>Total Expenditures</b>	<b>\$7,928,226</b>	<b>-\$4,552</b>

# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$906,709.00</b>	<b>\$922,542.00</b>	<b>\$946,085.00</b>
<b>Revenues</b>			
Misc. Revenue	\$15,833.00	\$23,540.00	\$1,939.00
Operating Transfer In	\$7,924,526.00	\$7,933,128.00	-
<b>Total Revenues</b>	<b>\$7,940,359.00</b>	<b>\$7,956,668.00</b>	<b>\$1,939.00</b>
<b>Expenditures</b>			
Debt Service	\$7,924,525.00	\$7,933,125.00	\$1,022,487.00
<b>Total Expenditures</b>	<b>\$7,924,525.00</b>	<b>\$7,933,125.00</b>	<b>\$1,022,487.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$15,834.00</b>	<b>\$23,543.00</b>	<b>-\$1,020,548.00</b>
<b>Ending Fund Balance</b>	<b>\$922,543.00</b>	<b>\$946,085.00</b>	<b>-\$74,463.00</b>

# 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	\$317,567
<b>Total Revenues</b>	<b>\$16,427,357</b>	<b>\$16,977,046</b>	<b>\$17,438,978</b>	<b>\$15,015,765</b>	<b>-\$2,423,213</b>

\*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
<b>Total Expenditures</b>	<b>\$16,427,357</b>	<b>\$5,035,147</b>	<b>\$16,977,046</b>	<b>\$6,655,304</b>	<b>\$17,438,978</b>	<b>\$5,023,942</b>
<b>Category</b> <i>(continued from above) ↑</i>	<b>FY 2026 OPERATING BUDGET</b>			<b>FY 2025 Final Budget vs. FY 2026 OPERATING BUDGET (\$ Change)</b>		
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			-
<b>Total Expenditures</b>			<b>\$15,015,765</b>			<b>-\$2,423,213</b>

Budgeted transfers are made at year-end.

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$165,841,722.00</b>	<b>\$171,026,744.00</b>	<b>\$177,870,144.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$13,414,877.00</b>	<b>\$16,889,952.00</b>	<b>\$10,527,237.00</b>
<b>Expenditures</b>			
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
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

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
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	-
<b>Total Expenditures</b>	<b>\$5,035,147.00</b>	<b>\$6,655,304.00</b>	<b>\$5,023,942.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$8,379,730.00</b>	<b>\$10,234,648.00</b>	<b>\$5,503,295.00</b>
<b>Ending Fund Balance</b>	<b>\$174,221,452.00</b>	<b>\$181,261,392.00</b>	<b>\$183,373,439.00</b>

# 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
<b>Total Revenues</b>	<b>\$1,531,603</b>	<b>\$1,480,762</b>	<b>\$2,547,016</b>	<b>\$1,469,081</b>	<b>-\$1,077,935</b>

\*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
<b>Total Expenditures</b>	<b>\$1,531,603</b>	<b>\$1,029,251</b>	<b>\$1,480,762</b>	<b>\$1,279,210</b>	<b>\$2,547,016</b>	<b>\$892,523</b>

Category <i>(continued from above) ↑</i>	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
<b>Total Expenditures</b>	<b>\$1,469,081</b>	<b>-\$1,077,935</b>

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$7,413,270.00</b>	<b>\$8,205,731.00</b>	<b>\$9,886,433.00</b>
<b>Revenues</b>			
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	-
<b>Total Revenues</b>	<b>\$2,095,691.00</b>	<b>\$3,279,089.00</b>	<b>\$687,210.00</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>\$1,029,251.00</b>	<b>\$1,279,210.00</b>	<b>\$892,523.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,066,440.00</b>	<b>\$1,999,879.00</b>	<b>-\$205,313.00</b>
<b>Ending Fund Balance</b>	<b>\$8,479,710.00</b>	<b>\$10,205,610.00</b>	<b>\$9,681,120.00</b>

# 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	-	-	-	-
<b>Total Revenues</b>	<b>\$10,609,101</b>	<b>\$9,232,497</b>	<b>\$11,714,438</b>	<b>\$13,331,600</b>	<b>\$1,617,162</b>

\*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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$10,609,101</b>	<b>\$8,044,474</b>	<b>\$9,232,497</b>	<b>\$9,408,310</b>	<b>\$11,714,438</b>	<b>\$3,491,072</b>

Category (continued from above) ↑	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	-
<b>Total Expenditures</b>	<b>\$13,331,600</b>	<b>\$1,617,162</b>

# Comprehensive Fund Summary

## Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
<b>Beginning Fund Balance</b>	<b>\$2,224,481.00</b>	<b>\$3,761,134.00</b>	<b>\$3,697,265.00</b>
<b>Revenues</b>			
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	-	-
<b>Total Revenues</b>	<b>\$9,581,126.00</b>	<b>\$9,344,441.00</b>	<b>\$9,484,142.00</b>
<b>Expenditures</b>			
Employee Benefits	\$8,044,474.00	\$9,408,310.00	\$3,491,072.00
<b>Total Expenditures</b>	<b>\$8,044,474.00</b>	<b>\$9,408,310.00</b>	<b>\$3,491,072.00</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,536,652.00</b>	<b>-\$63,869.00</b>	<b>\$5,993,070.00</b>
<b>Ending Fund Balance</b>	<b>\$3,761,133.00</b>	<b>\$3,697,265.00</b>	<b>\$9,690,335.00</b>

# Appendix



**Gross Receipts Tax Imposed By Santa Fe County**

Type of Tax	Tax Authority & Imposed	NMSA Reference	Enactment Date	Sunset Date	Summarized County Purpose(s)
County GRT (1)	0.1250%	7-20E-9 & 7-20E-11	Jan-84		County general purposes
County GRT (1)	0.1250%	7-20E-9	Jul-88		Indigent Care supporting Health Care Assistance Programs
County GRT (1)	0.1250%	7-20E-9	Jul-88		County general purposes
County 1/6th GRT (1)	0.0625%	7-20E-9	Jan-06		County general purposes
County Correctional Facility GRT (1)	0.1250%	7-20F-3	Jan-05		Transferred to the Corrections Operations fund for use by the corrections department for the adult detention facility operations
County Infrastructure GRT (2)	0.1250%	7-20E-19	Jul-99		County general purposes, including Economic Development
County Capital Outlay GRT (1)	0.2500%	7-20E-21	Jan-03		Capital Projects
County Environmental Services GRT (2)	0.1250%	7-20E-17	Jul-91		Transferred to general fund for Solid Waste Operations and can support the Utilities Enterprise Fund
County Area Emergency Communications and Emergency Medical and Behavioral Health Services Tax (2)	0.2500%	7-20E-22	Jul-07		Fire Operations, RECC, and Community Services Department
County Health Care GRT (2)	0.0625%	7-20E-18	Jan-08		State intercepts - dedicated to the County-Supported Medicaid Fund
County Fire Protection Excise Tax (2)	0.2500%	7-20E-15 & 7-20E-16	Jul-13		Fire operations (No salaries/benefits)
County Regional Transit GRT (1)	0.1250%	7-20E-23	Jul-09		Funds "Passed-Thru" to the North Central Regional Transit District; Used for "Blue Busses"
County Hold Harmless GRT (1)	0.1250%	7-20E-28	Jul-15		Primarily used for County maintenance projects, but can also be used for capital projects
County Hold Harmless GRT (1)	0.1250%	7-20E-28			Operations for Public Safety (Fire, RECC, Corrections, Sheriff)

(1) County GRT

(2) Unincorporated GRT





