



Chaves County

Chaves County FY 2025-2026 Budget



Final Version - 7/24/2025



TABLE OF CONTENTS

Introduction	3
Board of Commissioners	4
District 1 - Dara Dana	5
District 2 - Cliff Waide	6
District 3 - Herbert (Hub) Corn	7
District 4 - Richard C. Taylor	8
District 5 - Michael Perry	9
Demographics	10
Fund Overview	14
Major Fund Descriptions	15
Financial Policies	16
Basis of Budgeting	18
Fund Summaries	19
All Funds	20
General Operating Funds	32
Departments	41
Assessor	42
County Clerk	51
County Manager	60
Court Services - Adult Compliance	66
Detention Center	71
DWI	79
Facility Maintenance	88
Information Technology	96
Finance	102
Grants	107
Fire Services _ Volunteer and Administration	111
Flood Control	126
Human Resources	131
Indigent Health Care	136
Safety	142
Planning And Zoning	146
Public Services Administration	152
Purchasing Department	159
Internal Services	164
Road Department	168
Sheriff	178
Treasurer	187
Appendix	193
Glossary	194

INTRODUCTION

2025 Board of County Commissioners



Left to Right:

Dara Dana - District 1 (term 2023-2026)
Cliff Waide - District 2 (term 2025-2028)
Herbert (Hub) Corn - District 3 (term 2025-2028)
Michael Perry - District 5 (term 2023-2026)
Richard C. Taylor - District 4 (term 2021-2024)

District 1 - Dara Dana



Chaves County Commissioner Dara Dana was born and raised in Alamogordo, New Mexico and has lived in Chaves County since 1978. She served two terms in the New Mexico State House of Representatives District 58 seat from 1996 to 2000. Dara was Branch Manager for the American Red Cross in Roswell for over four years and then worked as an Advertising Consultant for several local radio stations. She is currently serving on the board of the Boys & Girls Clubs of Chaves & Lincoln Counties and Regent for the Roswell Chapter Daughters of the American Revolution. Dara won the open District 1 Commission seat in 2018, was re-elected in 2022 and is serving her second term. Dara has two married daughters and two grandchildren.

District 2 - Cliff Waide



Cliff Waide is a lifelong resident of Chaves County, deeply rooted in the values of hard work, service, and community. Born in Chaves County and raised on a ranch southwest of Roswell, Cliff's early years instilled in him a strong work ethic and a deep respect for rural life. In the early 1970s, his family relocated to a farm west of Hagerman, where he attended middle school and graduated from high school. He went on to study at Eastern New Mexico University-Roswell (ENMU-R).

In 1989, Cliff married his wife, Mary Ann, and together they built a life centered on family and community. In 1990, Cliff purchased the family's irrigation company and relocated it to its current location, where it has successfully operated for over 35 years. Cliff and Mary Ann are proud parents of two children, Michael and Angela, and are blessed with three grandchildren. The Waide family also owns and operates a farm and ranch east of Hagerman.

Cliff has demonstrated a long-standing commitment to public service and civic involvement. He served 11 years on the Hagerman Town Council before becoming mayor, a role he held with distinction for 13 years. His leadership extended to emergency services as a volunteer with the Hagerman Fire Department and to civic engagement through his decades-long involvement with the Hagerman Lions Club.

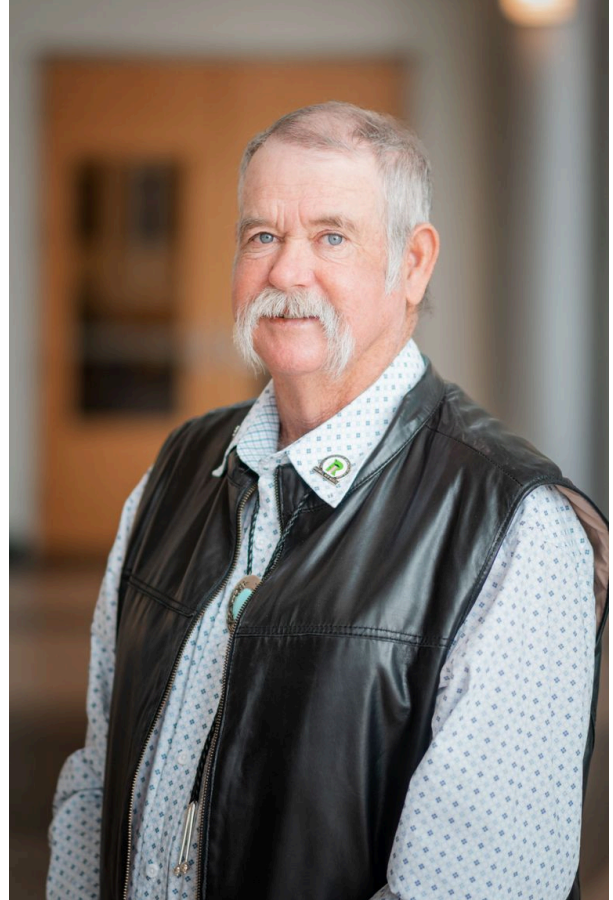
In recognition of his dedication to community, business, and public service, Cliff Waide was elected to serve as a Chaves County Commissioner, with his term beginning in January 2025. His leadership is grounded in experience, fueled by integrity, and guided by a deep commitment to the people and values of Chaves County.

District 3 - Herbert (Hub) Corn

Commissioner Herbert “Hub” Corn comes from a family rooted in Chaves County since the 1870s. A lifelong resident of Roswell, he studied agriculture at both Colby Community College and New Mexico State University before returning to the family farm—where he still lives and works today.

Commissioner Corn and his wife have three children and seven grandchildren. He takes great pride in passing down a love for agriculture and rural values, dedicating his life to helping feed the heart of the nation.

He believes this is a time for people to stand firmly in their convictions—including a deep love of country—and remains committed to serving his community through strong leadership and unwavering values.



District 4 - Richard C. Taylor

Richard C. Taylor has a Bachelor of Science degree in Accounting from California State University, Los Angeles. He served in the United States Air Force and has more than 50 years of experience in public accounting. Taylor is a member of the New Mexico and Texas Societies of Certified Public Accountants, as well as the American Institute of Certified Public Accountants. He has been a Roswell resident for 50 years and has been active in numerous community organizations. He served on the Roswell City Council for seven years and on the Chaves County Commission for eight years. After his commitment to the City Council, he ran for the County Commission again and is currently serving his second term. He was a member of the Board of Trustees for Eastern New Mexico Medical Center for six years and served as the Treasurer of the Chaves County Republican Party for twenty years.



Taylor is a member of the Board of Trustees and Board President of Assurance Home. He is a member of the Financial Council and served as Youth Director at St. Peter's Church. He was a Little League coach for ten years and served on the Roswell Boys and Girls Club Board of Directors for six years. He is currently a committee member of Boy Scout Troop 149. Taylor and his wife, Diane, have three children and numerous grandchildren.

District 5 - Michael Perry

Michael Perry is a lifelong New Mexico resident, who grew up in Chaves County. Michael graduated from Roswell High School and attended New Mexico State University. In 1995, he graduated with a bachelor's in wildlife science and received a minor in Criminal Justice. That same year he joined the NM Department of Game and Fish as a Game Warden. Michael worked throughout the state, becoming familiar with land management and wildlife issues. He worked his way through the ranks and was promoted to Major of Southern Field Operations stationed in Santa Fe. After twenty-one years with the NMDGF he was offered an appointment within the State Land Office. Michael finished his State Government career as an Assistant Land Commissioner. While at the SLO he headed the Field Division working through complex issues ranging from native habitat restoration to Oil and Gas site inspections. Michael retired in 2019 and moved back home to Roswell.

Michael started a small business after retirement, Wildlife and Habitat Prescriptions. He now consults on habitat and wildlife restoration resolutions. Creating landscapes that favor the conservation of resources with an emphasis on watershed management. Michael also consults small businesses on security minded procedures tailored to minimize commercial loss.

Michael is an avid outdoorsman spending much of his time on the landscapes. He married the love of his life Kimberly, and they shared thirty years of adventures across the state. They now enjoy their lives and continue the rehab of a beautiful home they purchased in the Historical District of downtown Roswell. They share this home with their dog, Chief. They have a twenty-eight-year-old son, Colton, who is finishing up his second degree in Honolulu, Hawaii.



Population Overview



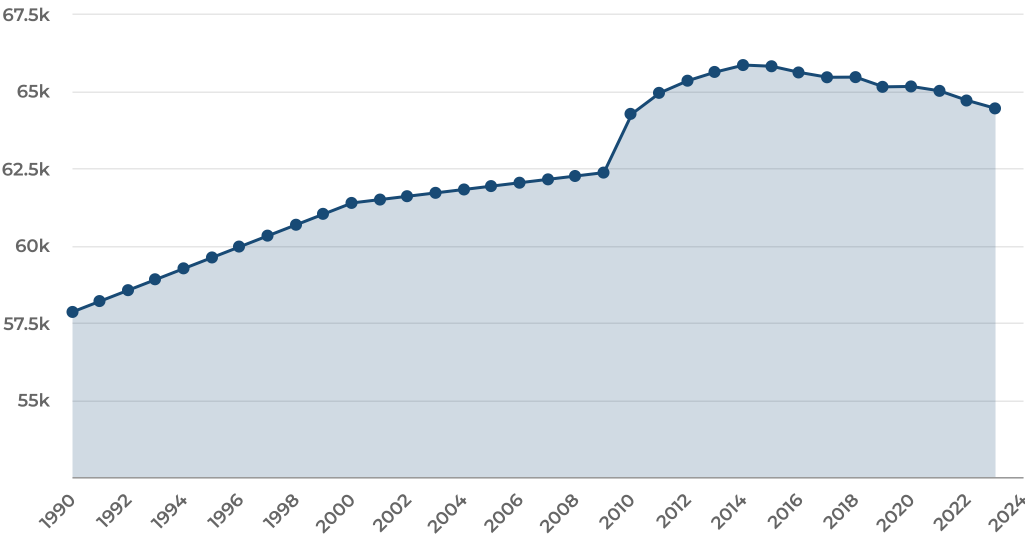
TOTAL POPULATION

64,446

▼ .4%
vs. 2022

GROWTH RANK

21 out of 34
Counties in New Mexico



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



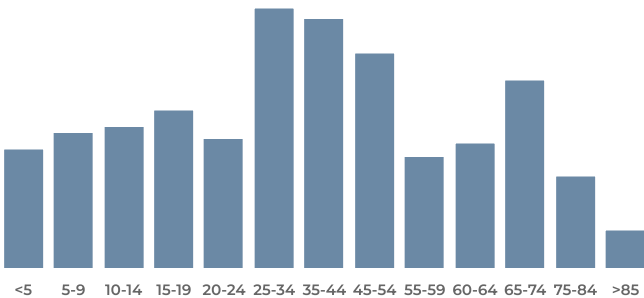
DAYTIME POPULATION

62,180

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



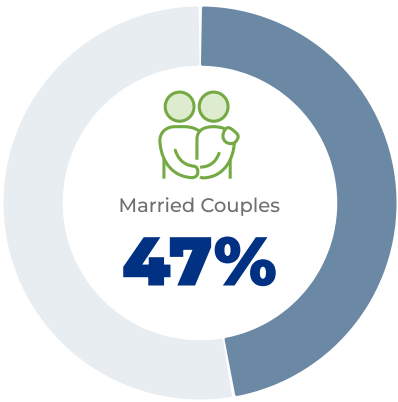
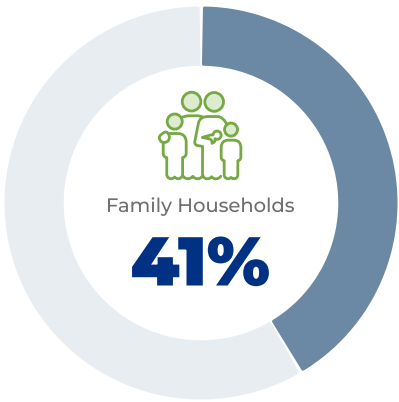
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

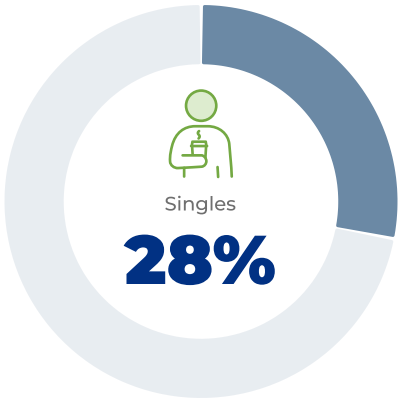
TOTAL HOUSEHOLDS
23,605

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▲ 7%

higher than state average



▼ 9%

lower than state average



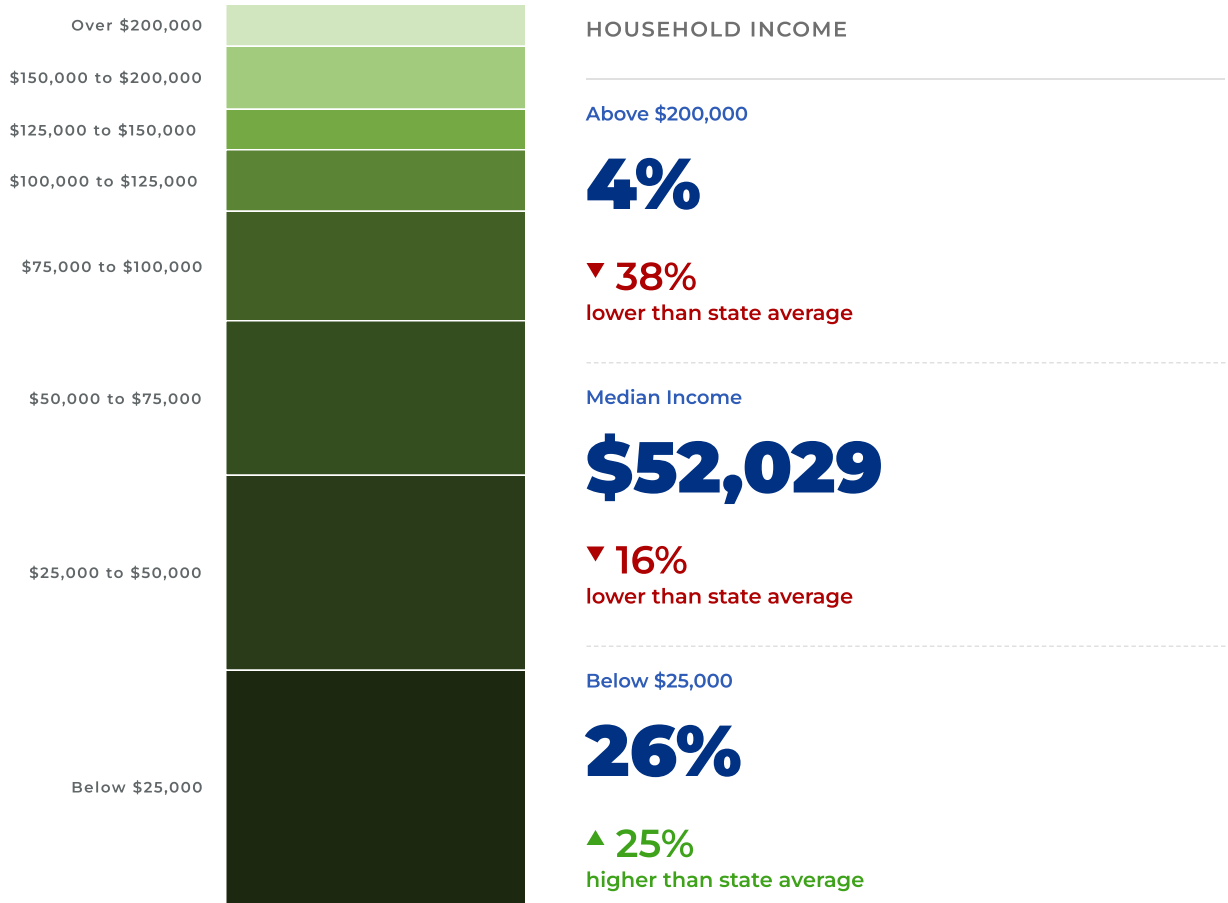
▼ 12%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



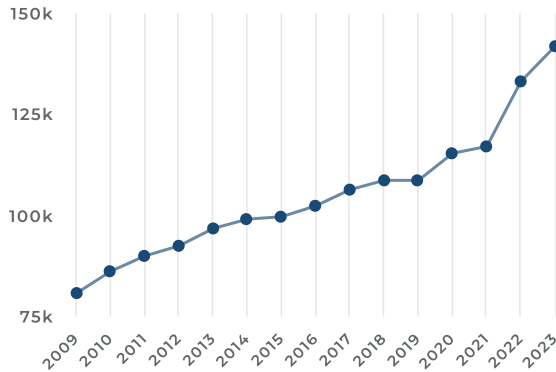
* Data Source: American Community Survey 5-year estimates

Housing Overview



2023 MEDIAN HOME VALUE

\$141,900



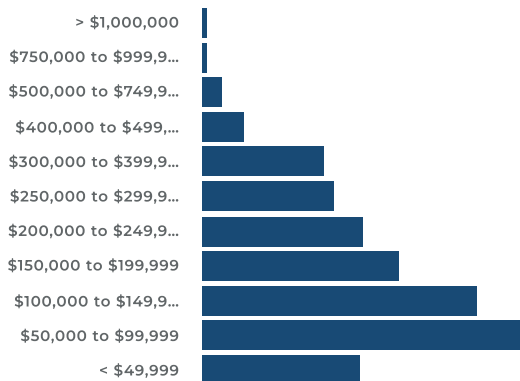
* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Chaves State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Fund Overview

There are different categories in Chaves County for fund overviews. The primary are the General Operating Funds followed by All Funds, and the Fiduciary Funds. Fiduciary funds are not part of the budget for Chaves County but are accounted for in our annual audit. They are as follows:

General Operating Funds - typically used to account for tax-supported activities.

All Funds - Include the General Operating Funds plus the grants and other restrictive funds.

Fiduciary Funds - used to account for resources that do not belong to the government and cannot be used to support the government's operations, but are held by the government in trust or as fiscal agents.

Each of the above broad categories contains funds specific to that category.

General Operating Funds

General Fund - used to account for all resources not required to be accounted for in another fund.

Road Fund - used to account for all road projects plus operational and capital outlay equipment needed for road projects.

Corrections Fund - used to account for all the misdemeanor court compliance personnel and operational expenses.

Environmental tax - used to account for all expenses for hauling, personnel and operating costs for waste in the County.

Special Road Construction - used to account for expenses for all direct road construction to and from agricultural businesses

County Personnel Reserve - used for personnel costs for unusual salary or benefit expenses

Clerk Recording and Filing - used for capital outlay and election expenses

Property Valuation - used to account for personnel and capital outlay expenses for appraisal department

Detention Gross Receipts - used to account for primary expenses for inmates, IE supplies, feeding of prisoners, housing out of county, etc.

Income Fund - used to account for investment costs and fees

All Funds

Includes General Funds and the following:

Special Revenue Funds - used to account for specific revenue sources that are legally restricted, or restricted by the governing body, for a specific purpose.

Debt Service Funds - used to account for the accumulation of resources to service long-term debt and for the principal and interest payments on such debt.

Capital Projects Funds - used to account for the acquisition, construction, or improvement of major capital facilities. Use of it is not mandatory.

Permanent Funds - used to account for resources that have been set aside by legal restriction to the extent that only interest earnings may be expended, but not designated principal.

Trust and Agency Funds

Agency Funds - used to account for resources held in a custodial capacity.

Trust Funds - used to account for financial activity as the result of a trust arrangement.

Major Fund Descriptions

General Fund:

The General Fund accounts for all financial resources of the general government not otherwise required to be accounted for in separate funds due to State statute or grant stipulations.

The General Fund raises the majority of its revenue via property taxes and gross receipts taxes, with additional revenue from other taxes, grants, interest and charges for certain services and permits.

The General Fund provides funding for County administrative functions including the County Assessor, County Clerk, County Probate Judge, County Sheriff and the County Treasurer. It also supports general administrative functions such as the County Manager, Finance Department, Human Resources and the County Information Technology Department..

Road Fund:

The Road Fund is used to account for accumulation of resources for the construction and maintenance of County roadways. The Road Fund relies primarily on transfers from the General Fund to finance its operations but does receive significant State and Federal grant funding as well as additional revenue from gasoline taxes and charges for services and permits.

Indigent Fund:

The Indigent Fund is used to accumulate the revenue from a 1/8th percent County-wide Gross Receipts Tax that is designated to pay the state required Medicaid assessment and the SB 268 Safety Net Care Plan payment. The County also pays for indigent burials and requests for assistance from local citizens who meet the definition of indigent.

Capital Projects Fund:

The Capital Projects Fund accounts for all the financial resources allocated for the construction or purchase of fixed assets. The Capital Projects Fund receives revenue through capital outlay grants from the state that are not otherwise required to be accounted for in a special revenue fund. The remaining funding is provided by cash transfers from the General Fund.

Detention Facility:

The Detention Facility Fund accounts for all the financial resources allocated to the operation of the Chaves County Detention Center. The main source of revenue for the Detention Center is gross receipts and their administrative operational expense are housed under the General Fund. The County also houses prisoners from other counties and municipalities on a fee basis. The County is mandated by state law to house all County detainees awaiting sentencing and those who have a sentence of one year or less. Expenditures consist mainly of personnel expenses, housing of Juveniles, supplies, along with ongoing operating costs and capital improvements.

Financial Policies

Budgeting

The State of New Mexico, Department of Finance and Administration - Local Government Division (DFA-LGD) regulates the budget process of all New Mexico local public bodies. The LGD is authorized to prescribe the form for all budgets, books, records and accounts for local public bodies.

Annual Budget: New Mexico State Statute requires each local public body to furnish and file with the DFA-LGD a proposed budget for the next fiscal year on or before June 1 of each year.

A final budget must be submitted to the DFA-LGD no later than July 31 of each year. The final budget is certified by DFA-LGD by the first Monday in September of each year.

A budget, balanced at the fund level, is required. Current cash balances may be used to balance each fund. A balanced fund budget is defined as one in which expenses are less than or equal to the beginning cash balance plus revenues and net transfers into a fund.

Cash Reserves: A cash reserve of 3/12th of expenditures is required for the General Fund. The Road Fund is required to have a cash reserve of 1/12th of expenditures. The Chaves County Board of Commissioners has established a local reserve requirement for operations of one year's General Fund Expenditure Budget plus one year of budgeted transfers for operations.

Budget Adjustments: The CFO will do quarterly reviews of the budget and recommend budget adjustments to the County Commission as necessary.

Budget adjustments must be approved by the County Commission through resolution and submitted to the DFA-LGD for approval. Budget adjustments are posted to the County's financial system when DFA-LGD approval is received.

Quarterly Reports: Cash-basis quarterly reports, disclosing revenue, expenditures and budget balances, are submitted to the DFA-LGD by the last day of the month for the preceding quarter.

No fund may be in a budgeted deficit position or in an actual cash deficit position at the end of any fiscal year.

Monthly Reports: Budget reports identifying revenues received and expenditures to date and budget balances are prepared and issued to the County Manager and Board of Commissioners.

The current account system allows for the County Manager and Department Heads to review their expenditures and budget on a daily basis.

Financial Reporting

The New Mexico Office of the State Auditor (OSA) regulates the financial reporting of all New Mexico political subdivisions, as well as the auditing of such reports. The OSA requires that financial statements and notes to the financial statements be prepared in accordance with accounting principles generally accepted in the United States of America.

Governmental accounting principles are identified in the Codification of Governmental Accounting and Financial Reporting Standards (GASB), latest edition.

Capital Improvement Plan

Chaves County updates its five-year Infrastructure Capital Improvement Plan (ICIP) each year. Public input is requested prior to adoption of the plan. Projects are prioritized and are included in the annual budget accordingly. The five-year plan ICIP can be found in the Appendix.

Investments

The Finance Committee and Board of Commissioners have approved an investment policy which adheres to New Mexico State Statutes. The County Treasurer prepares and distributes an annual investment report that is reviewed by the Finance Committee consisting of the County Treasurer, the Investment Portfolio Manager, and the Finance Committee.

A monthly investment report is included with the monthly Treasurer's Report.

Revenue

Chaves County estimates and projects revenue conservatively, taking into consideration prior year(s) data, rate adjustments, expected economic trends and any applicable legislative changes.

Expenditures

All expenditures are reviewed for procurement policy requirements based on New Mexico State Statute and for funding availability in the current year's budget. Directors and Elected Officials can view real-time budget reports online through the accounting system.

Inventory of Fixed Assets

Fixed assets are placed on the inventory list if they meet the requirements that fall under the internal policy. That could be a computer or equipment that stores data, and any major other purchase.

An annual physical inventory, as required by New Mexico State Statute, is conducted to account for all fixed assets. All dispositions are approved in advance by the Chaves County Board of County Commissioners and the New Mexico Department of Finance and Administration.

The drives of all computers are erased prior to disposition and a certificate is sent to the Office of the State Auditor.

Basis of Budgeting



Chaves County's budgeting process uses a zero-based budgeting approach. Zero-based budgeting is a rigorous method that ensures every dollar spent is justified and aligned with organizational goals. By starting from a zero base and requiring detailed justifications for all expenditures, this approach promotes efficient resource allocation and accountability, though it can be time-consuming and complex to implement.

Zero-based budgeting prioritizes spending by ranking expenses and helps allocate resources more effectively, focusing on high-priority and value-adding activities. This approach has enhanced efficiency, improved accountability, and provided better resource allocation and flexibility.

Chaves County has a finance committee composed of two commissioners, the County Manager, the Public Services Director, the Assistant Finance Director, and the CFO. This committee prepares a comprehensive budget analysis of revenues and expenditures by mid-March using zero-based budgeting. However, this analysis is compared with data from the previous three years and/or trends. Trends are extracted and projected where applicable, and revenues are evaluated based on local, state, and national data impacts.

Expenditures are scrutinized by department heads and the finance committee, with all amounts justified by the departments. Upcoming projects and capital outlay items are also presented to the Commission Board. An interim budget is prepared, along with a final submission to the New Mexico State Department of Finance (DFA).

Although our audited financial statements are presented as accrual statements, our budget is based on modified accrual for all funds. We use the actuals of revenues and expenditures to retrace the trends and projects for the new fiscal year. Accounts receivable, in example, are not budgeted but they are accounted for when we go full accrual for our audited financial statements.

Examples of revenues include Gross Receipts Tax (GRT), property tax, Payment in Lieu of Taxes (PILT), rentals, and miscellaneous fees. Examples of expenditures include capital outlay, payroll, benefits, supplies, and miscellaneous fees.

FUND SUMMARIES



Summary

Chaves County is projecting \$61.64M of revenue in FY2026, which represents a 10.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.9% or \$6.1M to \$81.94M in FY2026.

Chaves County: Turning Adversity into Opportunity

Fiscal Year 2025 Summary

Chaves County experienced a year of both progress and profound challenge in Fiscal Year 2025. In October 2024, a historic 100-year flood swept through our region, prompting a federally declared disaster. The County issued an official emergency declaration on October 20, 2024, following severe weather that struck on October 19–20. The storm caused tragic loss of life and widespread flooding, particularly impacting the communities of Dexter and Hagerman.

In the face of this devastation, Chaves County stepped up. We've partnered with local, state, and federal agencies to support recovery efforts and to plan for a safer, more resilient future. This includes launching key mitigation projects that will better protect our residents in the years to come. One such initiative is a comprehensive hydraulic and hydrologic study, laying the groundwork for smarter infrastructure planning.

At the same time, the County has continued investing in long-term improvements. Major construction projects are currently underway, including:

- A new public health building
- Development of a cultural plaza
- Remodel of the emergency dispatch center
- Utility expansion to support the City's airport

Our guiding theme for this year's budget reflects our commitment to growth in the face of adversity:

"Out of adversity comes opportunity — this budget turns challenges into the foundation for future growth."

Budget Snapshot

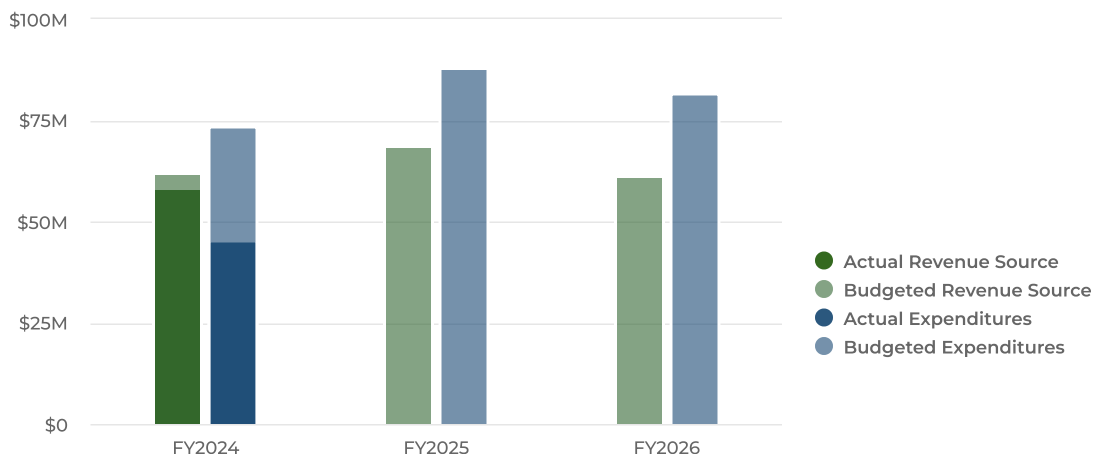
Fiscal Year 2025

- **Revenues Budgeted:** \$69,069,390
- **Expenditures Budgeted:** \$88,034,810

Some major construction projects remained in progress as of June 30, 2025, and related contract obligations are reflected in the upcoming fiscal year.

Fiscal Year 2026

- **Revenues Budgeted:** \$61,642,040
- **Expenditures Budgeted:** \$81,936,661

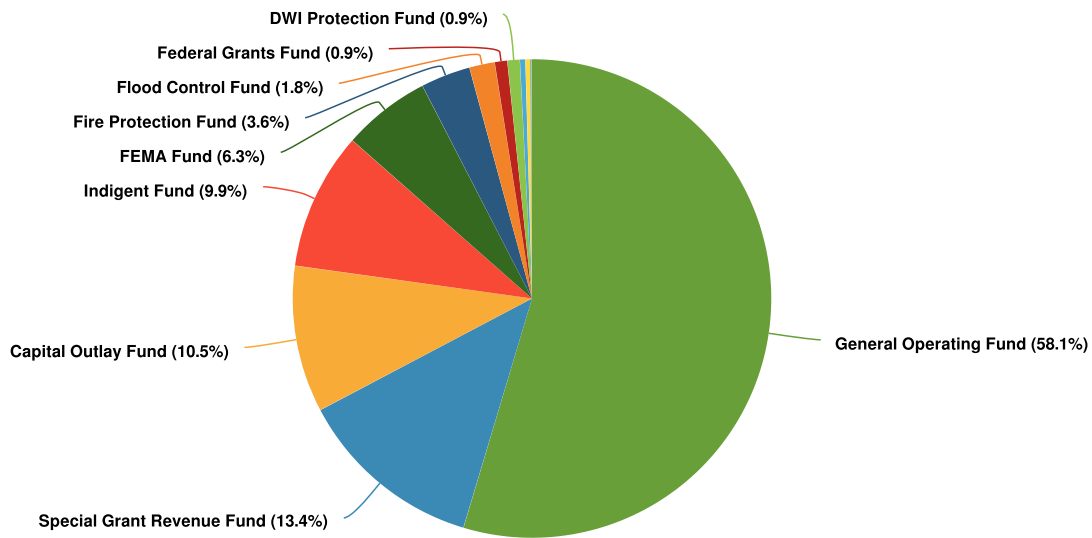


All Funds Comprehensive Summary

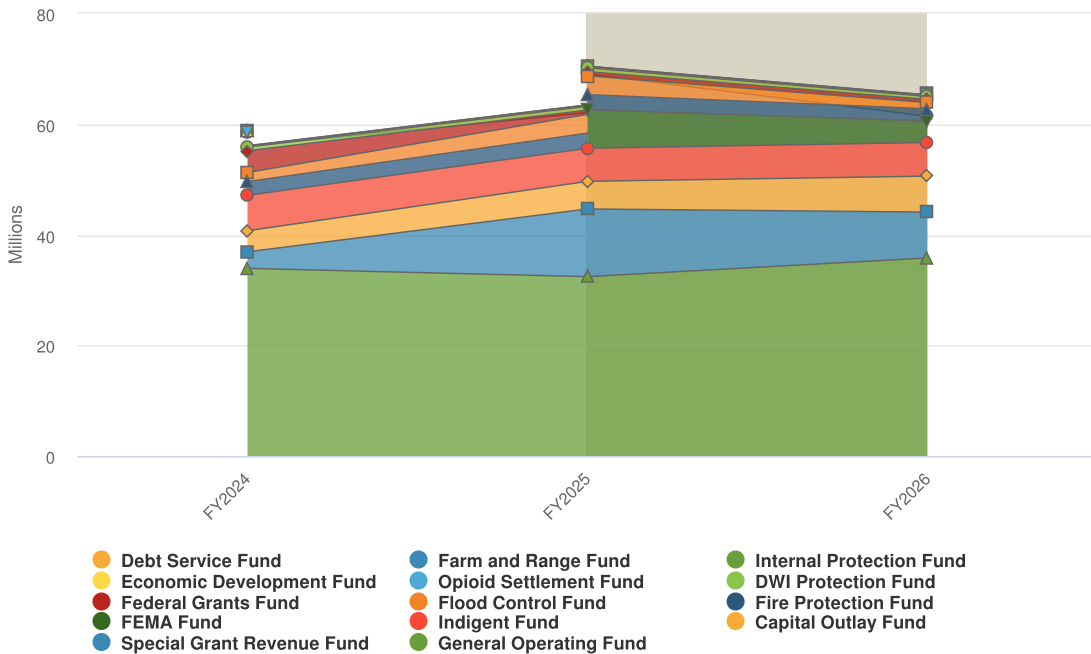
Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033
Beginning Fund Balance:	\$185,326,908.13	\$152,450,346.31
Revenues		
Taxes	\$36,764,373.00	\$38,954,286.00
Licenses and Permits	\$471,147.00	\$544,850.00
Intergovernmental	\$24,712,008.00	\$15,368,141.00
Charges for Services	\$422,939.00	\$559,246.00
Interest on Investments	\$2,502,109.00	\$2,896,976.00
Miscellaneous	\$4,254,053.00	\$3,518,541.00
Other Sources	\$128,722.00	\$0.00
Sale of Fixed Assets	\$29,039.00	\$0.00
Transfers	-\$215,000.00	-\$200,000.00
Total Revenues:	\$69,069,390.00	\$61,642,040.00
Expenditures		
Operating Expenses	\$19,386,794.00	\$16,539,856.37
Personnel Wages	\$15,709,054.00	\$16,050,159.40
Personnel Benefits	\$7,315,003.00	\$8,329,690.00
Vehicle Maintenance	\$708,278.00	\$724,315.00
Vehicle Fuels	\$915,000.00	\$825,000.00
Employee Training and Travel	\$1,373,119.00	\$1,551,809.00
Fire Equipment	\$300,000.00	\$280,000.00
Maintenance Expenses	\$572,266.00	\$529,500.00
Professional Services	\$944,857.00	\$1,120,699.00
Contracted Services	\$8,040,690.00	\$7,552,741.35
Indigent	\$3,169,996.00	\$3,201,906.01
Road Project Expenses	\$2,886,612.00	\$2,564,189.00
County Insurance and Liability Cost	\$2,136,143.00	\$2,482,715.00
Utilities	\$884,665.00	\$990,038.11
Capital Outlay	\$21,833,140.00	\$17,014,409.00
Governmental Allocations	\$1,681,583.00	\$2,000,098.00
Nongovernmental Allocations	\$177,610.00	\$179,536.00
Total Expenditures:	\$88,034,810.00	\$81,936,661.24
Total Revenues Less Expenditures:	-\$18,965,420.00	-\$20,294,621.24
Ending Fund Balance:	\$166,361,488.13	\$132,155,725.07

Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



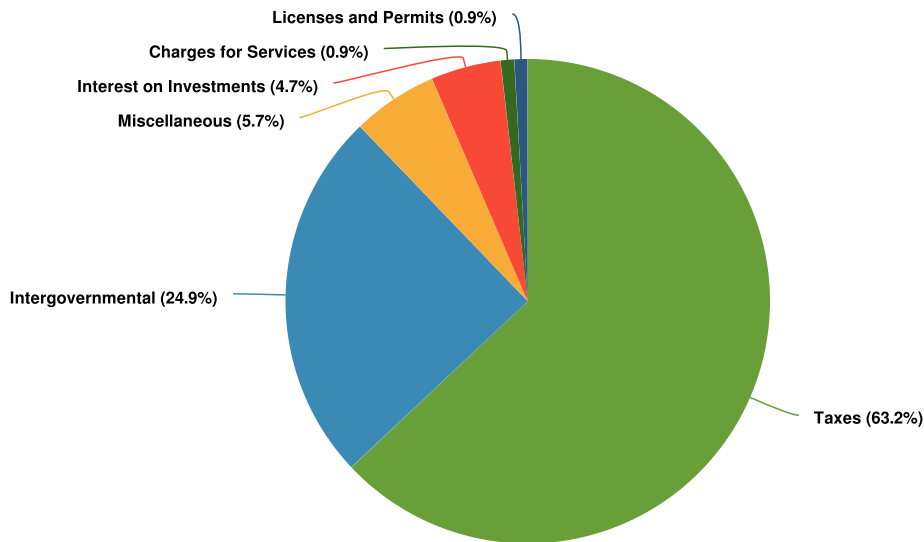
Grey background indicates budgeted figures.

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
General Operating Fund			
401-General Fund	\$19,518,914.00	\$24,686,361.00	26.5%
402-Road Fund	\$6,696,344.00	\$4,431,949.00	-33.8%
435-Correction Grants	\$196,658.00	\$237,500.00	20.8%
437-Environmental Tax	\$378,068.00	\$355,361.00	-6%
442-County Income Fund	\$2,802,197.00	\$2,901,200.00	3.5%
602-Road Special Construction	\$200,000.00	\$200,000.00	0%
603-County Personnel Reserve	\$28,487.00	\$59,116.00	107.5%
620-Clerk Recording & Filing	\$44,819.00	\$55,400.00	23.6%
628-Property Valuation	\$327,302.00	\$349,700.00	6.8%
650-Detention Inmate Expense	\$2,231,540.00	\$2,531,220.00	13.4%
Total General Operating Fund:	\$32,424,329.00	\$35,807,807.00	10.4%
Farm and Range Fund			
403-Farm & Range Fund	\$40,000.00	\$40,000.00	0%
Total Farm and Range Fund:	\$40,000.00	\$40,000.00	0%
Fire Protection Fund			
407-Dunken Volunteer Fire Fnd	\$122,503.00	\$93,806.00	-23.4%
408-East Grand Plains Volfire	\$240,503.00	\$208,900.00	-13.1%
409-Penasco Volunteer Fire Fd	\$225,849.00	\$177,970.00	-21.2%
410-Midway Volunteer Fire Fnd	\$274,862.00	\$219,971.00	-20%
411-Berrendo Volunteer Fire	\$313,123.00	\$246,933.00	-21.1%
412-Sierra Volunteer Fire Fnd	\$464,624.00	\$420,368.00	-9.5%
413-Rio Felix Volunteer Fire	\$84,136.00	\$66,422.00	-21.1%
414-CC Fire Dist #8 Vol Fire	\$128,164.00	\$109,774.00	-14.3%
425-Fire/Ambulance Excise Tax	\$875,691.00	\$653,647.00	-25.4%
Total Fire Protection Fund:	\$2,729,455.00	\$2,197,791.00	-19.5%
Indigent Fund			
427-Indigent Hospital Claims	\$5,980,129.00	\$6,085,170.00	1.8%
Total Indigent Fund:	\$5,980,129.00	\$6,085,170.00	1.8%
Special Grant Revenue Fund			
430-Law Enforcement Grant	\$150,500.00	\$156,500.00	4%
431-Public Safety Grant	\$23,275.00	\$28,275.00	21.5%
631-Other Grants & Contracts	\$12,064,017.00	\$8,105,465.00	-32.8%
Total Special Grant Revenue Fund:	\$12,237,792.00	\$8,290,240.00	-32.3%
DWI Protection Fund			
432-DWI Grant Funds	\$704,914.00	\$552,220.00	-21.7%
Total DWI Protection Fund:	\$704,914.00	\$552,220.00	-21.7%

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Federal Grants Fund			
645-C.D.B.G.	\$750,000.00	\$560,250.00	-25.3%
Total Federal Grants Fund:	\$750,000.00	\$560,250.00	-25.3%
Flood Control Fund			
452-Flood Control	\$3,407,430.00	\$1,123,405.00	-67%
Total Flood Control Fund:	\$3,407,430.00	\$1,123,405.00	-67%
Debt Service Fund			
564-Rev Bond Ds #2 (Adm/Ct)	-\$1,421,468.00	-\$3,890,823.00	173.7%
Total Debt Service Fund:	-\$1,421,468.00	-\$3,890,823.00	173.7%
Economic Development Fund			
605-Economic Development Proj	\$215,000.00	\$200,000.00	-7%
Total Economic Development Fund:	\$215,000.00	\$200,000.00	-7%
Opioid Settlement Fund			
634-Opioid Settlement Fund	\$0.00	\$240,346.00	N/A
Total Opioid Settlement Fund:	\$0.00	\$240,346.00	N/A
Capital Outlay Fund			
635-Emergency/Capital Outlay	\$5,000,000.00	\$6,500,000.00	30%
Total Capital Outlay Fund:	\$5,000,000.00	\$6,500,000.00	30%
Internal Protection Fund			
670-Internal Services	\$40,564.00	\$41,000.00	1.1%
Total Internal Protection Fund:	\$40,564.00	\$41,000.00	1.1%
FEMA Fund			
653- FEMA	\$6,961,245.00	\$3,894,634.00	-44.1%
Total FEMA Fund:	\$6,961,245.00	\$3,894,634.00	-44.1%
Total:	\$69,069,390.00	\$61,642,040.00	-10.8%

Revenues by Source

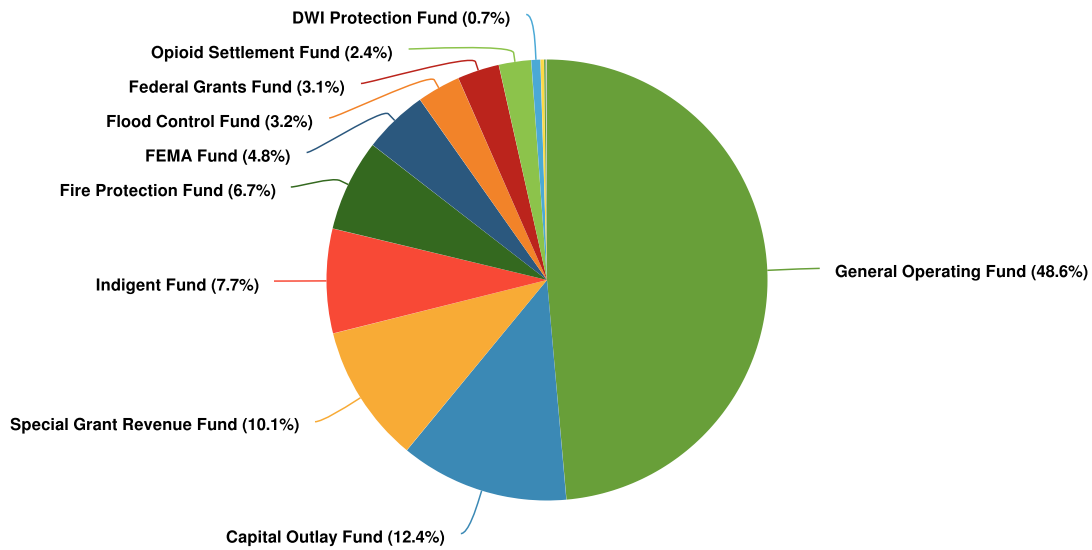
Projected 2026 Revenues by Source



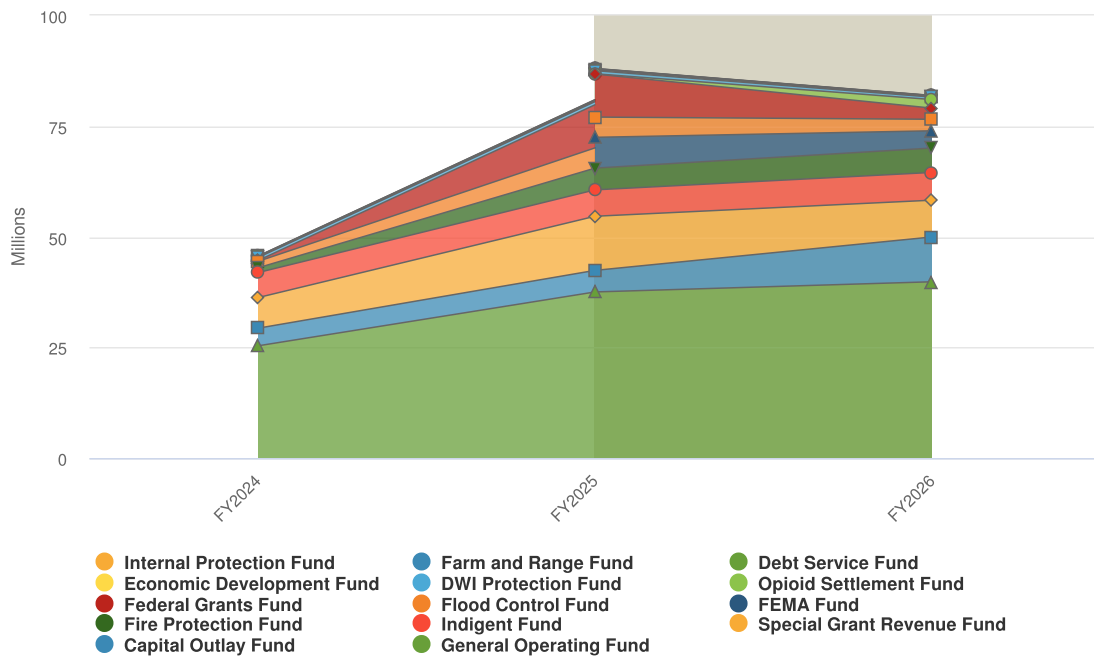
Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Revenue Source			
Taxes	\$36,764,373.00	\$38,954,286.00	6%
Licenses and Permits	\$471,147.00	\$544,850.00	15.6%
Intergovernmental	\$24,712,008.00	\$15,368,141.00	-37.8%
Charges for Services	\$422,939.00	\$559,246.00	32.2%
Interest on Investments	\$2,502,109.00	\$2,896,976.00	15.8%
Miscellaneous	\$4,254,053.00	\$3,518,541.00	-17.3%
Other Sources	\$128,722.00	\$0.00	-100%
Sale of Fixed Assets	\$29,039.00	\$0.00	-100%
Transfers	-\$215,000.00	-\$200,000.00	-7%
Total Revenue Source:	\$69,069,390.00	\$61,642,040.00	-10.8%

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



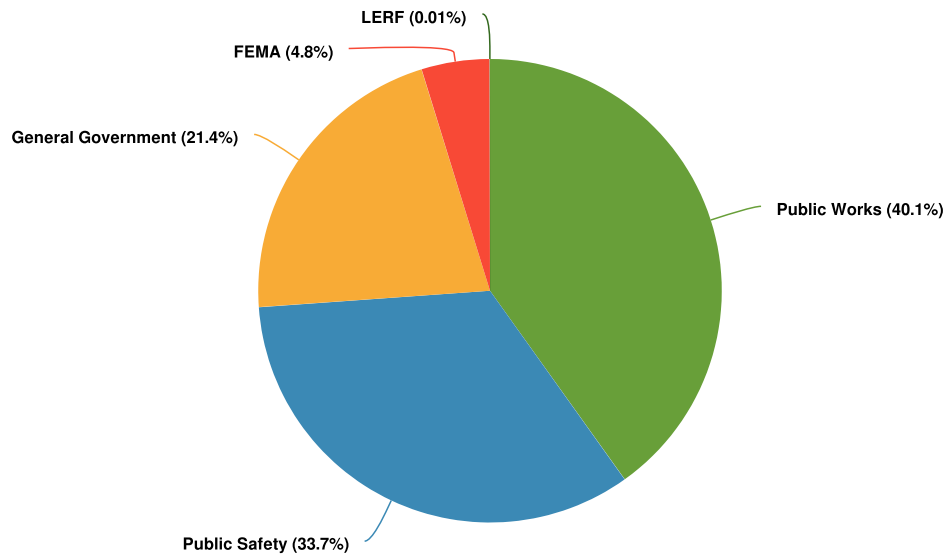
Grey background indicates budgeted figures.

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
General Operating Fund			
401-General Fund	\$24,135,442.00	\$25,920,537.11	7.4%
402-Road Fund	\$9,646,073.00	\$10,066,031.00	4.4%
435-Correction Grants	\$267,974.00	\$300,888.00	12.3%
437-Environmental Tax	\$297,904.00	\$402,255.00	35%
442-County Income Fund	\$311,430.00	\$240,622.73	-22.7%
602-Road Special Construction	\$100,000.00	\$100,000.00	0%
620-Clerk Recording & Filing	\$115,019.00	\$82,298.00	-28.4%
628-Property Valuation	\$354,010.00	\$338,904.00	-4.3%
650-Detention Inmate Expense	\$2,297,850.00	\$2,374,387.00	3.3%
Total General Operating Fund:	\$37,525,702.00	\$39,825,922.84	6.1%
Farm and Range Fund			
403-Farm & Range Fund	\$40,000.00	\$40,000.00	0%
Total Farm and Range Fund:	\$40,000.00	\$40,000.00	0%
Fire Protection Fund			
407-Dunken Volunteer Fire Fnd	\$160,788.00	\$175,739.00	9.3%
408-East Grand Plains Volfire	\$506,214.00	\$481,305.00	-4.9%
409-Penasco Volunteer Fire Fd	\$198,296.00	\$413,514.00	108.5%
410-Midway Volunteer Fire Fnd	\$598,505.00	\$375,021.00	-37.3%
411-Berrendo Volunteer Fire	\$391,435.00	\$657,588.00	68%
412-Sierra Volunteer Fire Fnd	\$528,665.00	\$480,692.00	-9.1%
413-Rio Felix Volunteer Fire	\$100,923.00	\$400,547.00	296.9%
414-CC Fire Dist #8 Vol Fire	\$182,739.00	\$410,529.00	124.7%
425-Fire/Ambulance Excise Tax	\$2,243,986.00	\$2,120,097.00	-5.5%
Total Fire Protection Fund:	\$4,911,551.00	\$5,515,032.00	12.3%
Indigent Fund			
427-Indigent Hospital Claims	\$5,965,958.00	\$6,269,972.00	5.1%
Total Indigent Fund:	\$5,965,958.00	\$6,269,972.00	5.1%
Special Grant Revenue Fund			
430-Law Enforcement Grant	\$150,500.00	\$156,716.00	4.1%
434-Law Enforcement Retention Fund	\$0.00	\$12,100.40	N/A
431-Public Safety Grant	\$23,275.00	\$28,275.00	21.5%
631-Other Grants & Contracts	\$12,057,111.00	\$8,114,442.00	-32.7%
Total Special Grant Revenue Fund:	\$12,230,886.00	\$8,311,533.40	-32%
DWI Protection Fund			
432-DWI Grant Funds	\$703,136.00	\$552,220.00	-21.5%
Total DWI Protection Fund:	\$703,136.00	\$552,220.00	-21.5%

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Federal Grants Fund			
441-American Rescue Act Fund	\$2,310,923.00	\$1,956,858.00	-15.3%
645-C.D.B.G.	\$750,000.00	\$560,250.00	-25.3%
651-Local Assistance Tribal Consistency Fund	\$6,682,115.00	\$0.00	-100%
Total Federal Grants Fund:	\$9,743,038.00	\$2,517,108.00	-74.2%
Flood Control Fund			
452-Flood Control	\$4,574,078.00	\$2,603,393.00	-43.1%
Total Flood Control Fund:	\$4,574,078.00	\$2,603,393.00	-43.1%
Debt Service Fund			
564-Rev Bond Ds #2 (Adm/Ct)	\$200,000.00	\$105,100.00	-47.4%
Total Debt Service Fund:	\$200,000.00	\$105,100.00	-47.4%
Economic Development Fund			
605-Economic Development Proj	\$215,000.00	\$200,000.00	-7%
Total Economic Development Fund:	\$215,000.00	\$200,000.00	-7%
Opioid Settlement Fund			
634-Opioid Settlement Fund	\$55,000.00	\$1,940,953.00	3,429%
Total Opioid Settlement Fund:	\$55,000.00	\$1,940,953.00	3,429%
Capital Outlay Fund			
635-Emergency/Capital Outlay	\$4,873,995.00	\$10,127,093.00	107.8%
Total Capital Outlay Fund:	\$4,873,995.00	\$10,127,093.00	107.8%
Internal Protection Fund			
670-Internal Services	\$35,221.00	\$33,700.00	-4.3%
Total Internal Protection Fund:	\$35,221.00	\$33,700.00	-4.3%
FEMA Fund			
653- FEMA	\$6,961,245.00	\$3,894,634.00	-44.1%
Total FEMA Fund:	\$6,961,245.00	\$3,894,634.00	-44.1%
Total:	\$88,034,810.00	\$81,936,661.24	-6.9%

Expenditures by Function

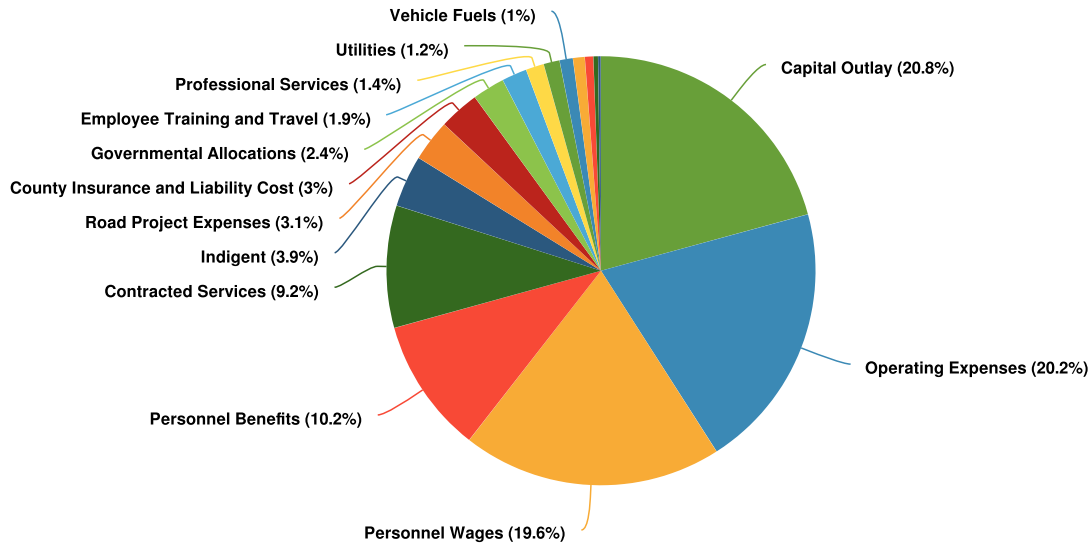
Budgeted Expenditures by Function



Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Expenditures			
General Government	\$11,635,369.00	\$17,500,279.73	50.4%
Total General Government:	\$11,635,369.00	\$17,500,279.73	50.4%
Public Works	\$38,007,970.00	\$32,882,333.00	-13.5%
Total Public Works:	\$38,007,970.00	\$32,882,333.00	-13.5%
Public Safety	\$31,430,226.00	\$27,647,314.11	-12%
Total Public Safety:	\$31,430,226.00	\$27,647,314.11	-12%
FEMA	\$6,961,245.00	\$3,894,634.00	-44.1%
Total FEMA:	\$6,961,245.00	\$3,894,634.00	-44.1%
LERF			
LERF	\$0.00	\$12,100.40	N/A
Total LERF:	\$0.00	\$12,100.40	N/A
Total Expenditures:	\$88,034,810.00	\$81,936,661.24	-6.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Expense Objects			
Operating Expenses	\$19,386,794.00	\$16,539,856.37	-14.7%
Personnel Wages	\$15,709,054.00	\$16,050,159.40	2.2%
Personnel Benefits	\$7,315,003.00	\$8,329,690.00	13.9%
Vehicle Maintenance	\$708,278.00	\$724,315.00	2.3%
Vehicle Fuels	\$915,000.00	\$825,000.00	-9.8%
Employee Training and Travel	\$1,373,119.00	\$1,551,809.00	13%
Fire Equipment	\$300,000.00	\$280,000.00	-6.7%
Maintenance Expenses	\$572,266.00	\$529,500.00	-7.5%
Professional Services	\$944,857.00	\$1,120,699.00	18.6%
Contracted Services	\$8,040,690.00	\$7,552,741.35	-6.1%
Indigent	\$3,169,996.00	\$3,201,906.01	1%
Road Project Expenses	\$2,886,612.00	\$2,564,189.00	-11.2%
County Insurance and Liability Cost	\$2,136,143.00	\$2,482,715.00	16.2%
Utilities	\$884,665.00	\$990,038.11	11.9%
Capital Outlay	\$21,833,140.00	\$17,014,409.00	-22.1%
Governmental Allocations	\$1,681,583.00	\$2,000,098.00	18.9%
Nongovernmental Allocations	\$177,610.00	\$179,536.00	1.1%
Total Expense Objects:	\$88,034,810.00	\$81,936,661.24	-6.9%

All Funds Summary Including Fund Balances

The schedule below shows a summary of the beginning fund balance, revenues, and expenditures for FY 2026, as well as the permanent transfers that are reflected in the above summaries as revenues. The ending fund balance will reflect the net impact of these anticipated revenues, transfers and expenditures. For the General Fund, a major impact is anticipated due to significant projects for recovery and mitigation projects from the Federal Declared Disaster funded by transfers from the General Fund. The Road Department also has major construction projects planned for FY 2026. All fire funds will have apparatuses ordered for FY 2026, which will impact their fund balances.

Fund	Beginning Fund Balance	FY 26 Revenue	Transfers	FY26 Expenses	Ending Fund Balance
401-General Fund	32,325,835.96	27,091,361.00	(2,405,000.00)	25,920,537.00	31,091,659.96
402-Road Fund	7,114,485.93	2,030,608.00	2,401,341.00	10,066,031.00	1,480,403.93
403-Farm & Range Fund	1,653.46	40,000.00		40,000.00	1,653.46
404-Recreational Fund	3,160.67	-		-	3,160.67
407-Dunken Volunteer Fire Fnd	756,213.54	95,806.00	(2,000.00)	175,739.00	674,280.54
408-East Grand Plains Volfire	562,186.71	212,900.00	(4,000.00)	481,305.00	289,781.71
409-Penasco Volunteer Fire Fd	1,019,024.94	180,970.00	(3,000.00)	413,514.00	783,480.94
410-Midway Volunteer Fire Fnd	538,690.98	223,971.00	(4,000.00)	375,021.00	383,640.98
411-Berrendo Volunteer Fire	687,495.45	251,933.00	(5,000.00)	657,588.00	276,840.45
412-Sierra Volunteer Fire Fnd	1,130,247.71	424,368.00	(4,000.00)	480,692.00	1,069,923.71
413-Rio Felix Volunteer Fire	371,896.31	67,422.00	(1,000.00)	400,547.00	37,771.31
414-CC Fire Dist #8 Vol Fire	394,856.62	111,774.00	(2,000.00)	410,529.00	94,101.62
425-Fire/Ambulance Excise Tax	4,246,372.39	623,647.00	30,000.00	2,120,097.00	2,779,922.39
427-Indigent Hospital Claims	4,824,588.92	6,085,170.00		6,269,972.00	4,639,786.92
430-Law Enforcement Grant	216.99	156,500.00		156,716.00	0.99
431-Public Safety Grant	30,050.30	28,275.00		28,275.00	30,050.30
432-DWI Grant Funds	90,474.35	552,220.00		552,220.00	90,474.35
433-Sheriff Forfeiture	21,783.12	-		-	21,783.12
434-Law Enforcement Retention Fund	14,645.95			12,100.00	2,545.95
435-Correction Grants	92,367.62	37,500.00	200,000.00	300,888.00	28,979.62
437-Environmental Tax	326,377.42	355,361.00		402,255.00	279,483.42
441-American Rescue Act Fund	1,956,857.89	-		1,956,858.00	(0.11)
442-County Income Fund	13,141,010.60	2,901,200.00		240,623.00	15,801,587.60
443-Permanent Fund	50,000,000.00	-		-	50,000,000.00
452-Flood Control	1,544,930.03	1,498,405.00	(375,000.00)	2,603,393.00	64,942.03
564-Rev Bond Ds #2 (Adm/Ct)	6,494,502.22	3,609,177.00	(7,500,000.00)	105,100.00	2,498,579.22
602-Road Special Construction	1,520,521.34	200,000.00		100,000.00	1,620,521.34
603-County Personnel Reserve	2,356,714.33	59,116.00		-	2,415,830.33
605-Economic Development Proj	5,928.57	-	200,000.00	200,000.00	5,928.57
620-Clerk Recording & Filing	232,303.60	55,400.00		82,298.00	205,405.60
628-Property Valuation	1,363,577.03	349,700.00		338,904.00	1,374,373.03
631-Other Grants & Contracts	968,192.29	8,105,465.00		8,114,442.00	959,215.29
634-Opioid Settlement Fund	3,288,259.29	240,346.00		1,940,953.00	1,587,652.29
635-Emergency/Capital Outlay	4,473,683.37	-	6,500,000.00	10,127,093.00	846,590.37
645-C.D.B.G.	152,250.00	560,250.00		560,250.00	152,250.00
650-Detention Inmate Expense	10,234,065.44	2,531,220.00		2,374,387.00	10,390,898.44
651-Local Assistance Tribal Consistency Fund	-	-		-	-
653- FEMA	99,337.36	2,920,975.00	973,659.00	3,894,634.00	99,337.36
670-Internal Services	65,587.61	41,000.00		33,700.00	72,887.61
Totals	152,450,346.31	61,642,040.00	-	81,936,661.00	132,155,725.31



General Operating Funds

This summary page has the main operating budget for Chaves County, which oversees the major funds or services that are provided by the County.

Summary

Chaves County is projecting \$41.89M of revenue in FY2026, which represents a 9.1% increase over the prior year. Budgeted expenditures are projected to increase by 6.0% or \$2.6M to \$46.1M in FY2026.

Chaves County, NM – General Operating Fund Budget Update: FY2025–FY2026

Chaves County has made substantial adjustments to its General Operating Fund budget in response to a federally declared disaster in FY2025—changes that will influence County finances well into FY2026 and beyond. The County is actively working with state and federal partners to implement a strategic combination of recovery and long-term mitigation projects.

FY2025 Budget Overview

In FY2025, Chaves County budgeted **\$38.4 million in revenues**, reflecting a **5% increase** over the prior year. **Expenditures were projected at \$43.5 million, a 13% increase**, driven largely by:

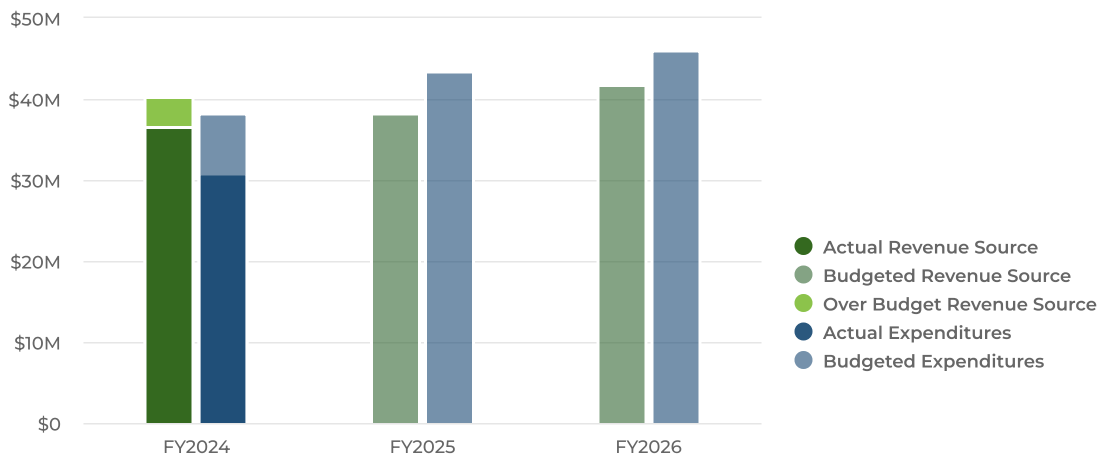
- Emergency response and recovery costs
- Organizational changes in County personnel
- Increased insurance premiums following the disaster

FY2026 Projections

Looking ahead, **revenues are projected to rise by 9.1% to \$41.9 million**, supported in part by permanent transfers tied to federally funded recovery efforts. **Expenditures are expected to grow by 5.9% to \$46.1 million**, reflecting:

- Major planned capital outlay purchases
- Continued investment in personnel and services

These financial changes underscore the County's commitment to responsibly managing public funds while responding to immediate needs and preparing for a more resilient future.



General Operating Funds Comprehensive Summary

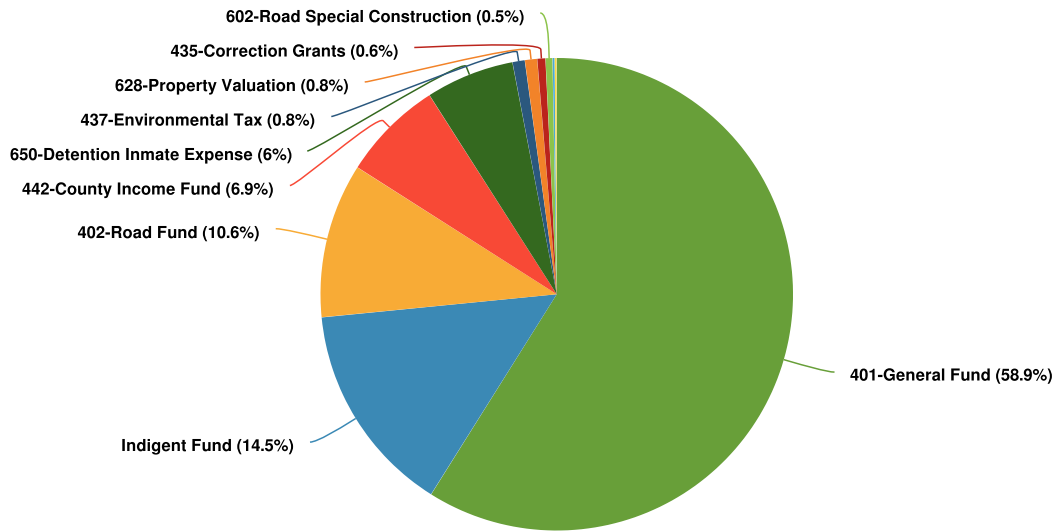
Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033
Beginning Fund Balance:	\$59,572,388.40	\$73,531,848.19
Revenues		



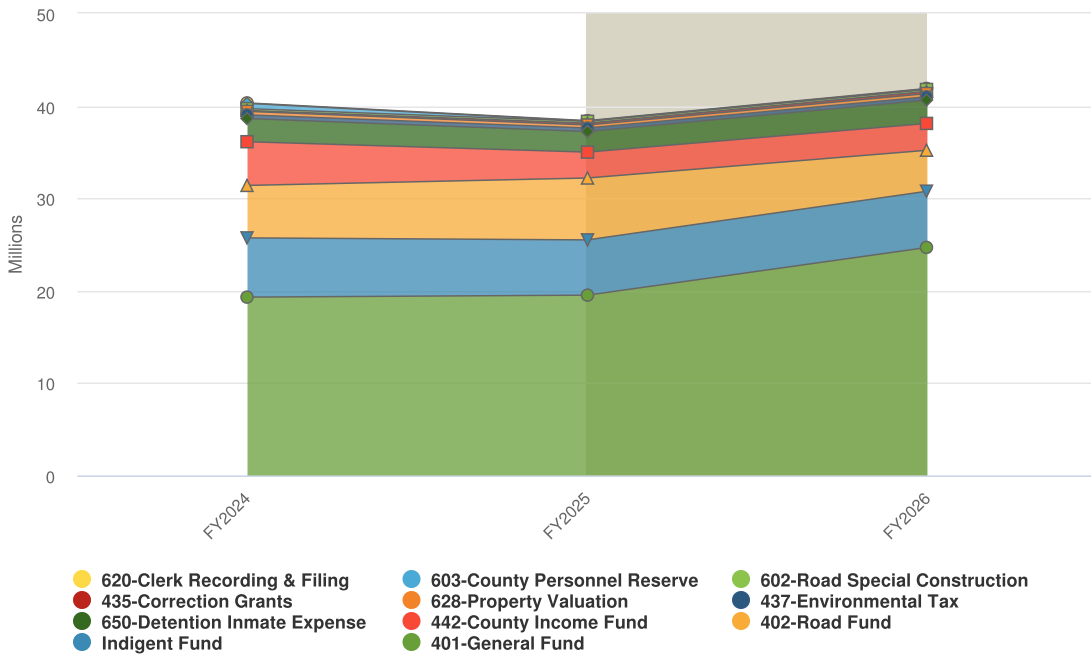
Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033
Taxes	\$31,133,876.00	\$33,589,798.00
Licenses and Permits	\$471,147.00	\$544,850.00
Intergovernmental	\$2,297,060.00	\$2,487,174.00
Charges for Services	\$422,939.00	\$318,900.00
Interest on Investments	\$2,156,110.00	\$2,543,255.00
Miscellaneous	\$1,988,604.00	\$2,212,659.00
Other Sources	\$128,722.00	\$0.00
Sale of Fixed Assets	\$26,000.00	\$0.00
Transfers	-\$220,000.00	\$196,341.00
Total Revenues:	\$38,404,458.00	\$41,892,977.00
Expenditures		
Operating Expenses	\$4,709,267.00	\$5,514,713.37
Personnel Wages	\$14,633,218.00	\$15,156,507.00
Personnel Benefits	\$6,892,031.00	\$7,918,255.00
Vehicle Maintenance	\$413,138.00	\$422,138.00
Vehicle Fuels	\$735,000.00	\$635,000.00
Employee Training and Travel	\$429,754.00	\$491,209.00
Maintenance Expenses	\$304,550.00	\$322,000.00
Professional Services	\$557,945.00	\$614,192.00
Contracted Services	\$5,004,338.00	\$5,085,257.35
Indigent	\$3,169,996.00	\$3,201,906.01
Road Project Expenses	\$2,886,612.00	\$2,564,189.00
County Insurance and Liability Cost	\$1,909,565.00	\$2,290,436.00
Utilities	\$779,553.00	\$890,245.11
Capital Outlay	\$679,678.00	\$565,206.00
Governmental Allocations	\$209,405.00	\$245,105.00
Nongovernmental Allocations	\$177,610.00	\$179,536.00
Total Expenditures:	\$43,491,660.00	\$46,095,894.84
Total Revenues Less Expenditures:	-\$5,087,202.00	-\$4,202,917.84
Ending Fund Balance:	\$54,485,186.40	\$69,328,930.35

Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund

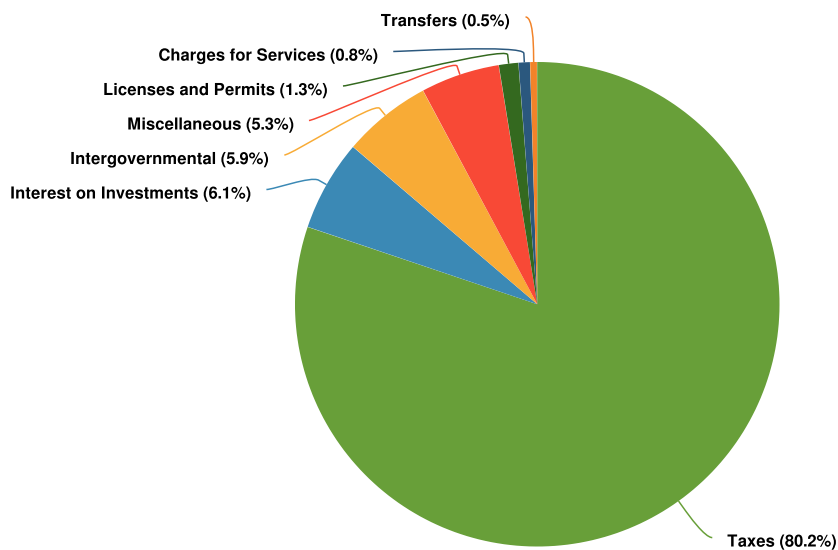


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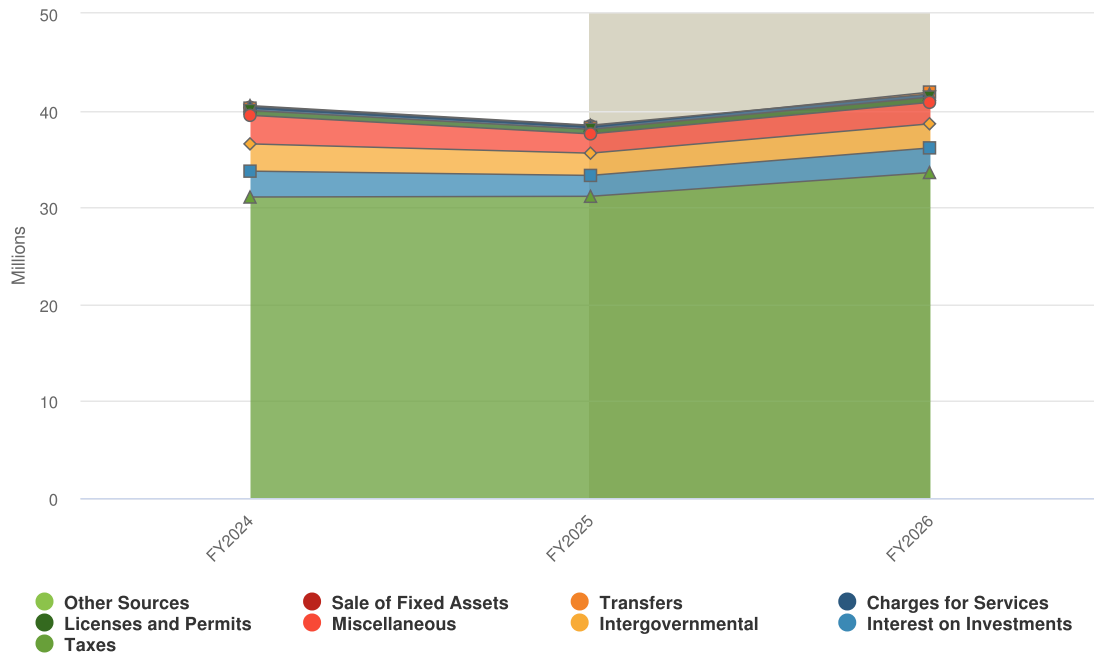
Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
401-General Fund	\$19,518,914.00	\$24,686,361.00	26.5%
402-Road Fund	\$6,696,344.00	\$4,431,949.00	-33.8%
435-Correction Grants	\$196,658.00	\$237,500.00	20.8%
437-Environmental Tax	\$378,068.00	\$355,361.00	-6%
442-County Income Fund	\$2,802,197.00	\$2,901,200.00	3.5%
602-Road Special Construction	\$200,000.00	\$200,000.00	0%
603-County Personnel Reserve	\$28,487.00	\$59,116.00	107.5%
620-Clerk Recording & Filing	\$44,819.00	\$55,400.00	23.6%
628-Property Valuation	\$327,302.00	\$349,700.00	6.8%
650-Detention Inmate Expense	\$2,231,540.00	\$2,531,220.00	13.4%
Indigent Fund			
427-Indigent Hospital Claims	\$5,980,129.00	\$6,085,170.00	1.8%
Total Indigent Fund:	\$5,980,129.00	\$6,085,170.00	1.8%
Total:	\$38,404,458.00	\$41,892,977.00	9.1%

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

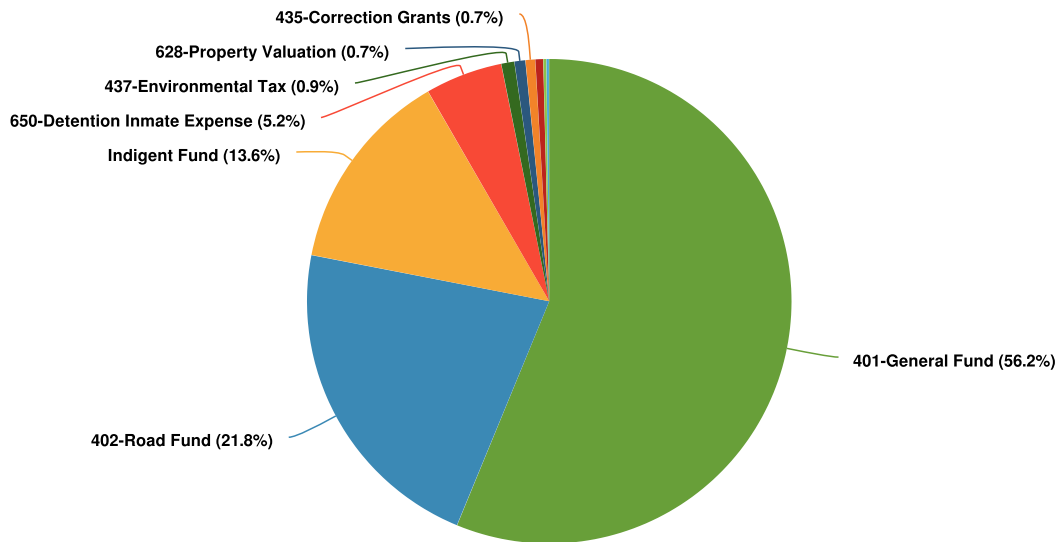


Grey background indicates budgeted figures.

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Revenue Source			
Taxes	\$31,133,876.00	\$33,589,798.00	7.9%
Licenses and Permits	\$471,147.00	\$544,850.00	15.6%
Intergovernmental	\$2,297,060.00	\$2,487,174.00	8.3%
Charges for Services	\$422,939.00	\$318,900.00	-24.6%
Interest on Investments	\$2,156,110.00	\$2,543,255.00	18%
Miscellaneous	\$1,988,604.00	\$2,212,659.00	11.3%
Other Sources	\$128,722.00	\$0.00	-100%
Sale of Fixed Assets	\$26,000.00	\$0.00	-100%
Transfers	-\$220,000.00	\$196,341.00	-189.2%
Total Revenue Source:	\$38,404,458.00	\$41,892,977.00	9.1%

Expenditures by Fund

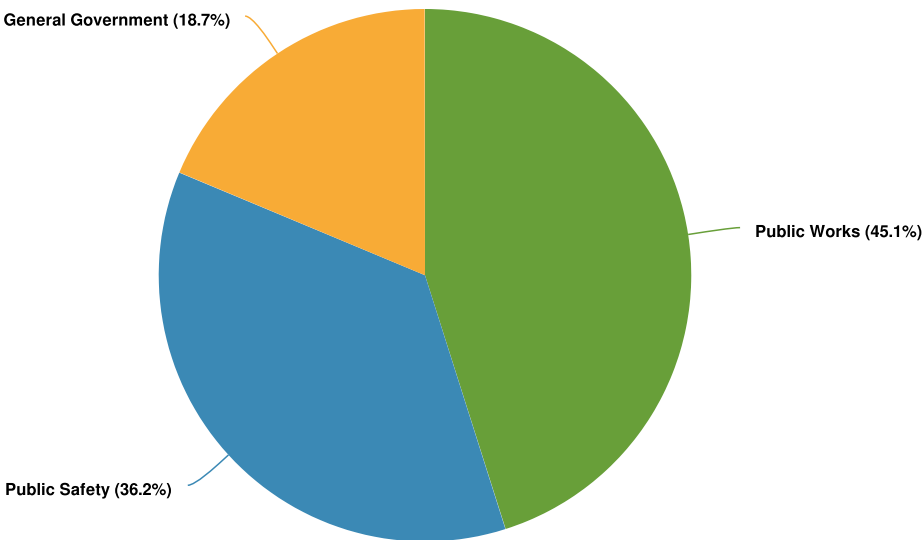
2026 Expenditures by Fund



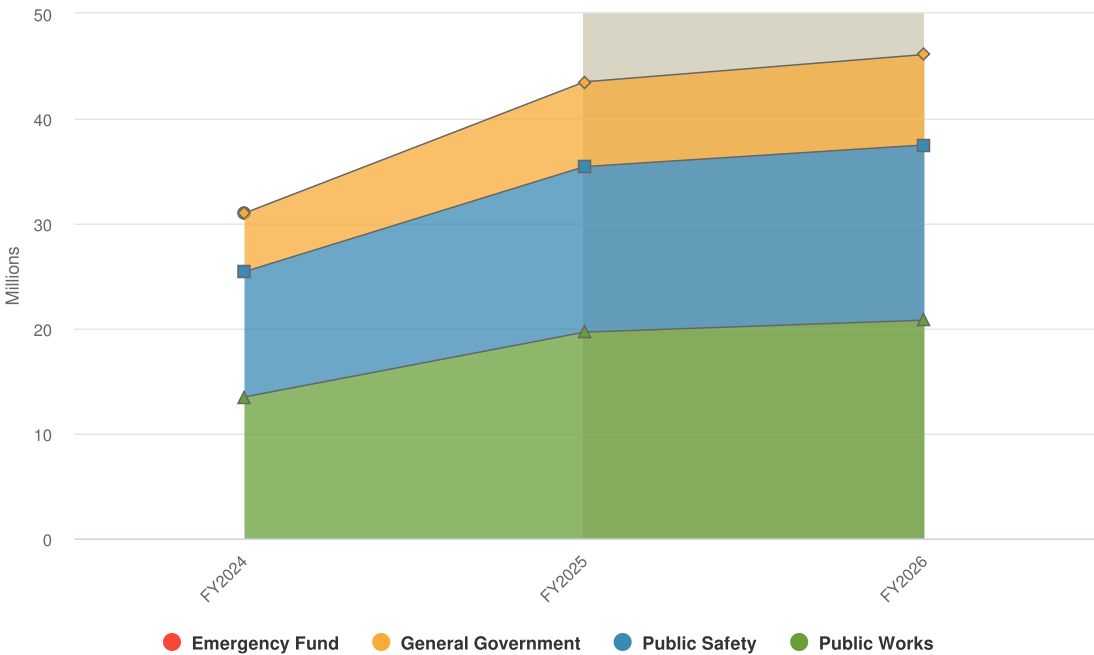
Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
401-General Fund	\$24,135,442.00	\$25,920,537.11	7.4%
402-Road Fund	\$9,646,073.00	\$10,066,031.00	4.4%
435-Correction Grants	\$267,974.00	\$300,888.00	12.3%
437-Environmental Tax	\$297,904.00	\$402,255.00	35%
442-County Income Fund	\$311,430.00	\$240,622.73	-22.7%
602-Road Special Construction	\$100,000.00	\$100,000.00	0%
620-Clerk Recording & Filing	\$115,019.00	\$82,298.00	-28.4%
628-Property Valuation	\$354,010.00	\$338,904.00	-4.3%
650-Detention Inmate Expense	\$2,297,850.00	\$2,374,387.00	3.3%
Indigent Fund			
427-Indigent Hospital Claims	\$5,965,958.00	\$6,269,972.00	5.1%
Total Indigent Fund:	\$5,965,958.00	\$6,269,972.00	5.1%
Total:	\$43,491,660.00	\$46,095,894.84	6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

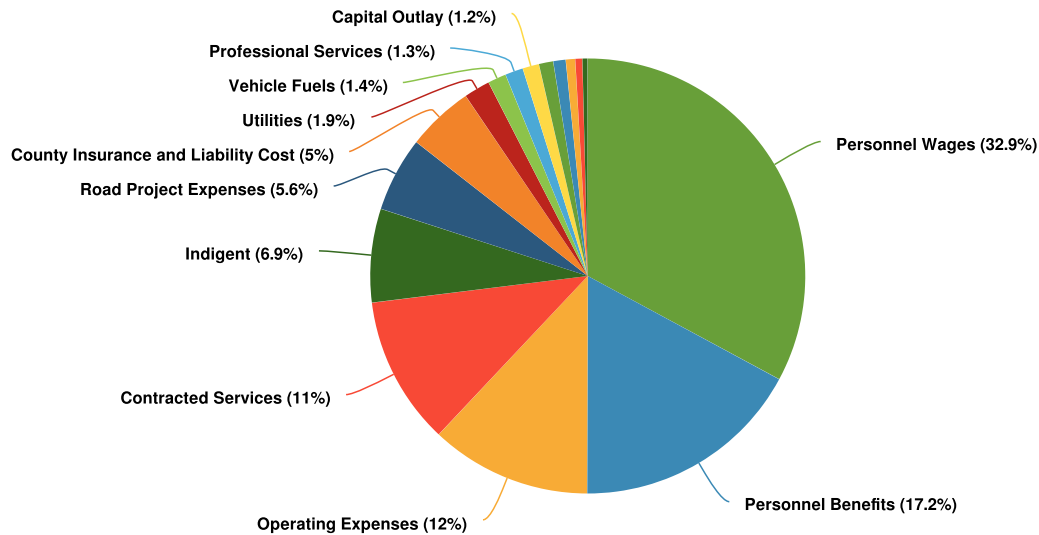


Grey background indicates budgeted figures.

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Expenditures			
General Government	\$8,072,047.00	\$8,613,103.73	6.7%
Public Works	\$19,655,370.00	\$20,793,753.00	5.8%
Public Safety	\$15,764,243.00	\$16,689,038.11	5.9%
Total Expenditures:	\$43,491,660.00	\$46,095,894.84	6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
Expense Objects			
Operating Expenses	\$4,709,267.00	\$5,514,713.37	17.1%
Personnel Wages	\$14,633,218.00	\$15,156,507.00	3.6%
Personnel Benefits	\$6,892,031.00	\$7,918,255.00	14.9%
Vehicle Maintenance	\$413,138.00	\$422,138.00	2.2%
Vehicle Fuels	\$735,000.00	\$635,000.00	-13.6%
Employee Training and Travel	\$429,754.00	\$491,209.00	14.3%
Maintenance Expenses	\$304,550.00	\$322,000.00	5.7%
Professional Services	\$557,945.00	\$614,192.00	10.1%
Contracted Services	\$5,004,338.00	\$5,085,257.35	1.6%
Indigent	\$3,169,996.00	\$3,201,906.01	1%
Road Project Expenses	\$2,886,612.00	\$2,564,189.00	-11.2%

Name	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)
County Insurance and Liability Cost	\$1,909,565.00	\$2,290,436.00	19.9%
Utilities	\$779,553.00	\$890,245.11	14.2%
Capital Outlay	\$679,678.00	\$565,206.00	-16.8%
Governmental Allocations	\$209,405.00	\$245,105.00	17%
Nongovernmental Allocations	\$177,610.00	\$179,536.00	1.1%
Total Expense Objects:	\$43,491,660.00	\$46,095,894.84	6%

General Operating Fund Summary Including Fund Balances

Fund	Estimated Beginning Cash Balance	FY26 Revenues	Transfers	FY26 Expenses	Estimated Ending Fund Balance
401-General Fund	\$ 32,325,835.96	\$ 27,091,361.00	\$(2,405,000.00)	\$ 25,920,537.00	\$ 31,091,659.96
402-Road Fund	\$ 7,114,485.93	\$ 2,030,608.00	\$ 2,401,341.00	\$ 10,066,031.00	\$ 1,480,403.93
427-Indigent Hospital Claims	\$ 4,824,588.92	\$ 6,085,170.00		\$ 6,269,972.00	\$ 4,639,786.92
435-Correction Grants	\$ 92,367.62	\$ 37,500.00	\$ 200,000.00	\$ 300,888.00	\$ 28,979.62
437-Environmental Tax	\$ 326,377.42	\$ 355,361.00		\$ 402,255.00	\$ 279,483.42
442-County Income Fund	\$ 13,141,010.60	\$ 2,901,200.00		\$ 240,623.00	\$ 15,801,587.60
602-Road Special Construction	\$ 1,520,521.34	\$ 200,000.00		\$ 100,000.00	\$ 1,620,521.34
603-County Personnel Reserve	\$ 2,356,714.33	\$ 59,116.00		\$ -	\$ 2,415,830.33
620-Clerk Recording & Filing	\$ 232,303.60	\$ 55,400.00		\$ 82,298.00	\$ 205,405.60
628-Property Valuation	\$ 1,363,577.03	\$ 349,700.00		\$ 338,904.00	\$ 1,374,373.03
650-Detention Inmate Expense	\$ 10,234,065.44	\$ 2,531,220.00		\$ 2,374,387.00	\$ 10,390,898.44
Total	\$ 73,531,848.19	\$ 41,696,636.00	\$ 196,341.00	\$ 46,095,895.00	\$ 69,328,930.19

DEPARTMENTS

Assessor



Sandra Stewart
Chaves County Assessor

The Chaves County Assessor's Office is divided into **Administration**, **Mapping**, and **Appraisal**. Administration consists of the Assessor, Chief Deputy Assessor, Office Administrator, three full-time and one part-time Deputy Assessors. Mapping consists of a single Senior Parcel Mapper. Appraisal consists of a Chief Deputy Appraiser and three Appraisers.

- The Deputy Assessors answer taxpayer questions; collect and record business personal property, livestock, and manufactured home information; process requests for exemptions; and update owner and address information on the tax accounts. Their top priorities are customer service, accuracy, and attention to detail.
- The Office Administrator serves as a liaison between Administration and Appraisal. This position supervises the Deputy Assessors; assists in collection, coordination, and organization of reappraisal data, including building permits and property transfers; assists the Assessor and Chief Deputy Assessor in annual processes including Notice of Value preparation, certification of the tax roll, business personal property reports and livestock rendering, applications for exemptions, management of exempt and State Assessed properties; and performs quality control checks on all work submitted by Deputy Assessors. The top priority of this position is to ensure a smooth transition between incoming and outgoing administrations, customer service, accuracy, and attention to detail.
- The Chief Deputy Assessor is appointed by the Assessor. This position is primarily responsible for the day-to-day operations of the department and to stand in for the Assessor in his or her absence. This position also performs quality control checks on all work submitted by the Appraisers. The top priority of this position is to provide continuity, customer service, accuracy, and attention to detail.
- Mapping reviews, prepares, creates, and performs updates to land parcels to reflect transfers in real property ownership to the GIS system; utilizes deed descriptions and other records to divide or combine parcels and to delineate new property lines, and amends map layers on the GIS system to reflect any changes; creates shape files and feature classes in the GIS software; reviews approved subdivisions, surveys and summary plats and plots information into the GIS system; and maintains and updates various layers to the map, including zoning, addressing, and road changes. The top priority of this position is customer service, to perform these duties in a timely manner and ensure attention to detail and accuracy.
- The Appraisers perform appraisal and reappraisal of assigned real property parcels and manufactured homes, including field inspection, data collection and entry, review and analysis of values and sales data; apply accepted appraisal techniques to perform property appraisal functions, including use of computer software and cost manuals; and measure and record dimensions of structures. The top priorities are accuracy, attention to detail, customer service, and equitable appraisal.
- The Chief Appraiser oversees county wide re-evaluation and reappraisal efforts, including the building permit process; performs analytical reviews in relation to property categories and classifications; assures quality and accuracy of the work performed by appraisal staff; and directs and performs the collection and statistical analysis of property sales. The top priorities of this position are accuracy, attention to detail, customer service, and equitable appraisal.

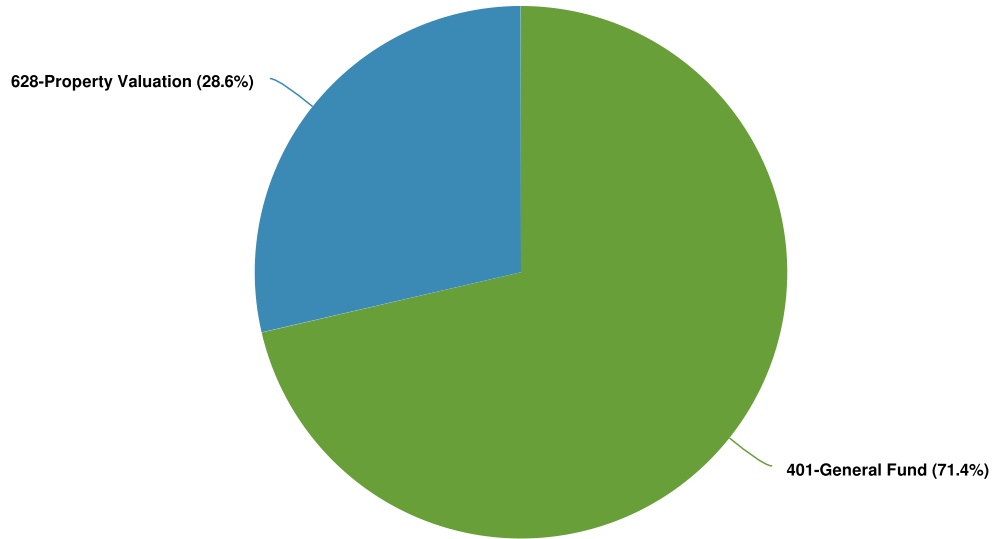
Mission Statement

The Chaves County Assessor's Office will serve the people of Chaves County by providing the highest level of customer service, while treating all property owners fairly and equitably in administering the New Mexico State Constitution, the New Mexico Property Tax Code, and all applicable rules and regulations, as well as industry best practice standards.

Expenditures by Fund

The Assessor fund's revenues by fund for 2024 were \$500,000, increasing to \$550,000 in 2025, and projected to further increase to \$600,000 in the upcoming 2026 budget year. These changes demonstrate a positive trend in revenue growth, reflecting the county's strong financial performance in recent years. It is important for the county to continue monitoring and managing these funds effectively to ensure continued success and sustainability.

2026 Expenditures by Fund



Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
401-General Fund					
ELECTED OFFICIAL SALARIES	401-7-731-101-000	\$75,733.00	\$75,733.00	0%	
REGULAR SALARIES	401-7-731-102-000	\$196,175.00	\$247,105.00	26%	
OVERTIME SALARIES	401-7-731-105-000	\$1,200.00	\$1,200.00	0%	
MEDICARE TAX	401-7-731-106-000	\$4,353.00	\$4,680.00	7.5%	
F I C A	401-7-731-108-000	\$16,858.00	\$20,017.00	18.7%	
P E R A	401-7-731-109-000	\$51,119.00	\$63,892.00	25%	
GROUP INSURANCE	401-7-731-110-000	\$18,924.00	\$31,521.00	66.6%	
RETIREE HEALTH CARE	401-7-731-111-000	\$5,438.00	\$6,458.00	18.8%	
EMPLOYEE TRAINING	401-7-731-224-000	\$5,830.00	\$6,130.00	5.1%	
PER DIEM EXPENSE	401-7-731-225-000	\$2,872.00	\$2,872.00	0%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
MILEAGE REIMBURSEMENT	401-7-731-226-000	\$650.00	\$650.00	0%	
TRANSPORTATION EXPENSE	401-7-731-227-000	\$650.00	\$650.00	0%	
SUPPLIES/TOOLS	401-7-731-230-000	\$6,500.00	\$6,500.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-731-231-000	\$3,700.00	\$3,500.00	-5.4%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-731-237-000	\$800.00	\$800.00	0%	
POSTAGE/FREIGHT	401-7-731-239-000	\$21,541.00	\$0.00	-100%	
EQUIP MAINT/AGREEMENTS	401-7-731-249-000	\$1,680.00	\$1,680.00	0%	
PRINTING/PUBLISHING	401-7-731-252-000	\$15,000.00	\$15,000.00	0%	
DUES & OTHER FEES	401-7-731-253-000	\$1,245.00	\$1,500.00	20.5%	
PROFESSIONAL SERVICES	401-7-731-260-000	\$5,115.00	\$6,399.00	25.1%	
CONTRACTUAL SERVICES	401-7-731-267-000	\$2,500.00	\$2,500.00	0%	
WORKERS COMPENSATION	401-7-731-312-000	\$4,306.00	\$5,693.00	32.2%	
TORT LIABILITY INSURANCE	401-7-731-313-000	\$3,424.00	\$4,109.00	20%	
PROPERTY INSURANCE	401-7-731-314-000	\$4,489.00	\$5,387.00	20%	
LIABILITY INSURANCE	401-7-731-315-000	\$899.00	\$1,079.00	20%	
OTHER INSURANCE	401-7-731-319-000	\$26.00	\$32.00	23.1%	
POSTAGE/FREIGHT	401-7-731-339-000	\$14,959.00	\$21,541.00	44%	
TELEPHONE	401-7-731-340-000	\$7,019.00	\$5,952.00	-15.2%	
UTILITIES	401-7-731-341-000	\$19,748.00	\$24,189.00	22.5%	
LEASE PURCHASE	401-7-731-375-000	\$3,400.00	\$3,400.00	0%	
SOFTWARE APPLICATIONS	401-7-731-380-000		\$3,000.00	N/A	
REGULAR SALARIES	401-7-732-102-000	\$147,401.00	\$120,317.00	-18.4%	
OVERTIME SALARIES	401-7-732-105-000	\$250.00	\$250.00	0%	
MEDICARE TAX	401-7-732-106-000	\$1,719.00	\$1,745.00	1.5%	
F I C A	401-7-732-108-000	\$9,107.00	\$7,460.00	-18.1%	

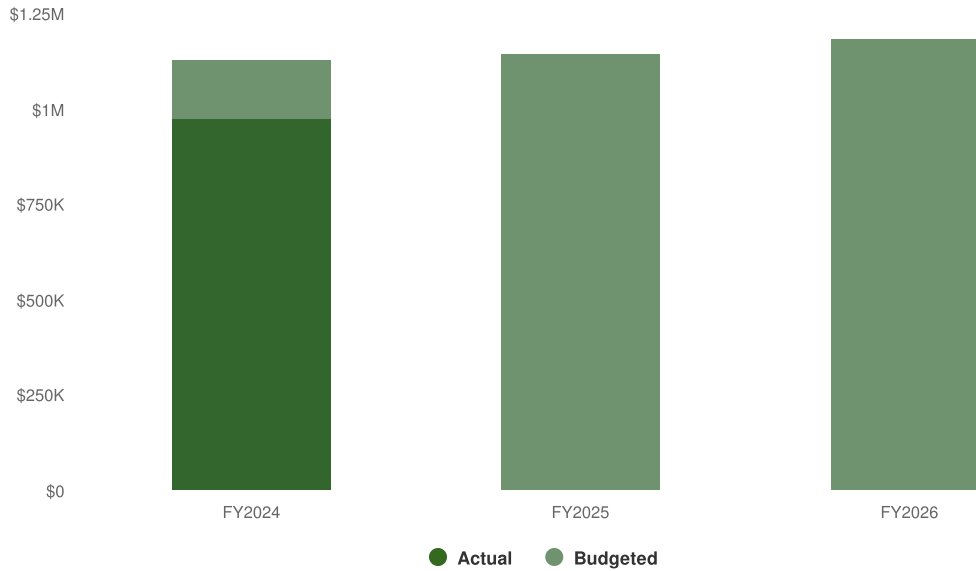
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
P E R A	401-7-732-109-000	\$27,615.00	\$23,811.00	-13.8%	
GROUP INSURANCE	401-7-732-110-000	\$28,730.00	\$37,048.00	29%	
RETIREE HEALTH CARE	401-7-732-111-000	\$2,938.00	\$2,407.00	-18.1%	
VEH/HVY EQUIP. REPAIR	401-7-732-221-000	\$1,494.00	\$1,494.00	0%	
EMPLOYEE TRAINING	401-7-732-224-000	\$2,326.00	\$2,326.00	0%	
PER DIEM EXPENSE	401-7-732-225-000	\$1,640.00	\$1,640.00	0%	
MILEAGE REIMBURSEMENT	401-7-732-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-7-732-227-000	\$1,800.00	\$1,800.00	0%	
SUPPLIES/TOOLS	401-7-732-230-000	\$500.00	\$500.00	0%	
NON EXPENDABLE SUPPLIES	401-7-732-231-000	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-732-237-000	\$7,158.00	\$8,350.00	16.7%	
EQUIPMENT MAINT/AGREEMENTS	401-7-732-249-000	\$53,250.00	\$53,250.00	0%	
DUES & OTHER FEES	401-7-732-253-000	\$550.00	\$550.00	0%	
PROFESSIONAL SERVICES	401-7-732-260-000	\$2,206.00	\$2,206.00	0%	
WORKERS COMPENSATION	401-7-732-312-000	\$425.00	\$506.00	19.1%	
TORT LIABILITY INSURANCE	401-7-732-313-000	\$3,386.00	\$4,063.00	20%	
Total 401-General Fund:		\$791,148.00	\$845,392.00	6.9%	
628-Property Valuation					
REGULAR SALARIES	628-7-733-102-000	\$179,151.00	\$157,067.00	-12.3%	
OVERTIME SALARIES	628-7-733-105-000	\$250.00	\$250.00	0%	
MEDICARE TAX	628-7-733-106-000	\$2,130.00	\$1,745.00	-18.1%	
F I C A	628-7-733-108-000	\$9,107.00	\$7,460.00	-18.1%	
P E R A	628-7-733-109-000	\$27,615.00	\$23,811.00	-13.8%	
GROUP INSURANCE	628-7-733-110-000	\$28,730.00	\$37,048.00	29%	
RETIREE HEALTH CARE	628-7-733-111-000	\$2,938.00	\$2,407.00	-18.1%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
VEH/HVY EQUIP. REPAIR	628-7-733-221-000	\$1,494.00	\$1,494.00	0%	
EMPLOYEE TRAINING	628-7-733-224-000	\$2,326.00	\$2,626.00	12.9%	
PER DIEM EXPENSE	628-7-733-225-000	\$1,640.00	\$1,640.00	0%	
MILEAGE REIMBURSEMENT	628-7-733-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	628-7-733-227-000	\$1,800.00	\$1,800.00	0%	
NON-EXPENDABLE SUPPLIES	628-7-733-231-000	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	628-7-733-237-000	\$7,158.00	\$11,850.00	65.5%	
EQUIPMENT MAINT/AGREEMENTS	628-7-733-249-000	\$67,277.00	\$67,277.00	0%	
DUES & OTHER FEES	628-7-733-253-000	\$550.00	\$550.00	0%	
PROFESSIONAL SERVICES	628-7-733-260-000	\$978.00	\$978.00	0%	
WORKERS COMPENSATION	628-7-733-312-000	\$3,588.00	\$3,383.00	-5.7%	
LIABILITY INSURANCE	628-7-733-315-000	\$1,197.00	\$1,437.00	20.1%	
SOFTWARE APPLICATIONS	628-7-733-380-000	\$13,581.00	\$13,581.00	0%	
Total 628-Property Valuation:		\$354,010.00	\$338,904.00	-4.3%	
Total:		\$1,145,158.00	\$1,184,296.00	3.4%	

Expenditures Summary

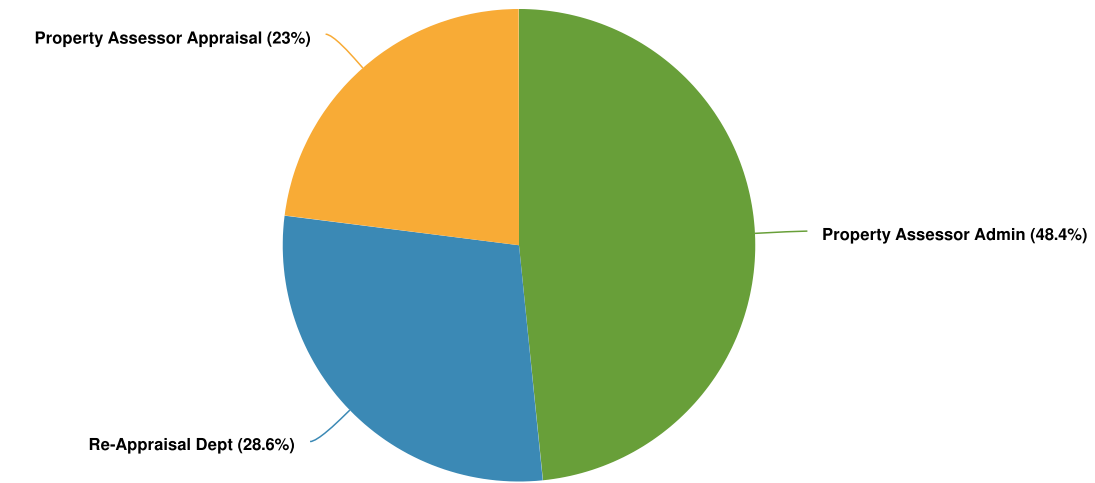
\$1,184,296 **\$39,138**
(3.42% vs. prior year)

Assessor Proposed and Historical Budget vs. Actual

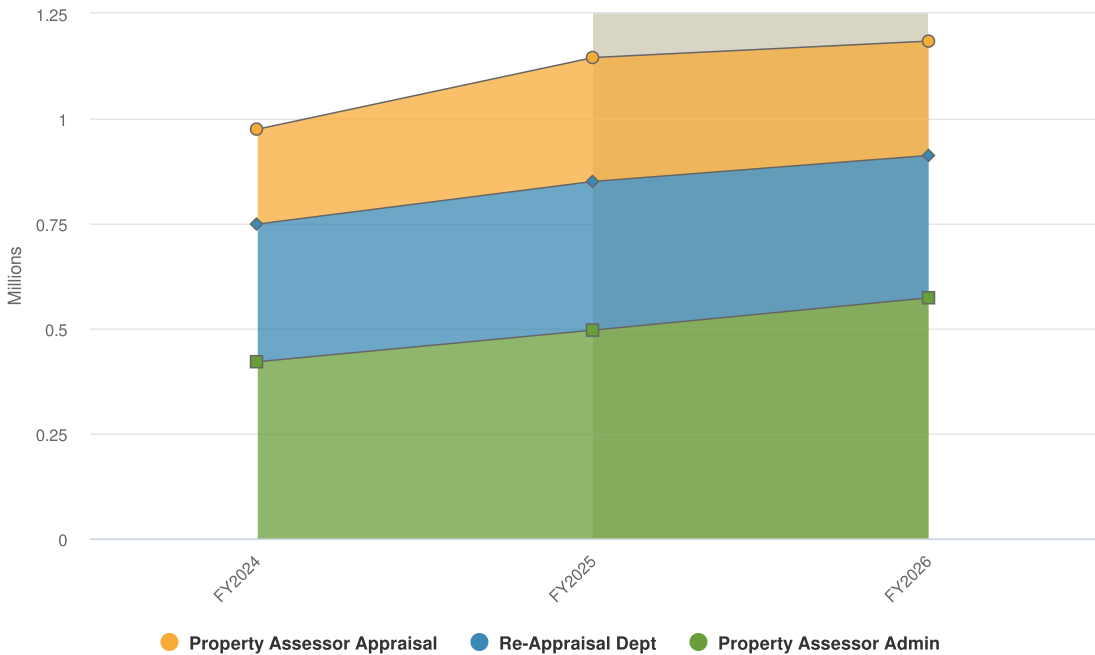


Expenditures by Function

Budgeted Expenditures by Function



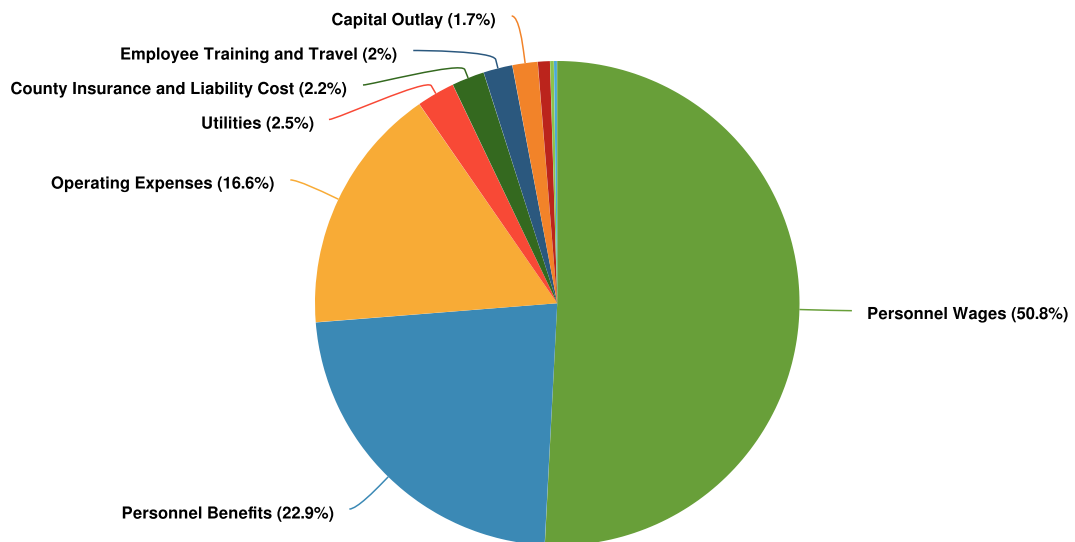
Budgeted and Historical Expenditures by Function



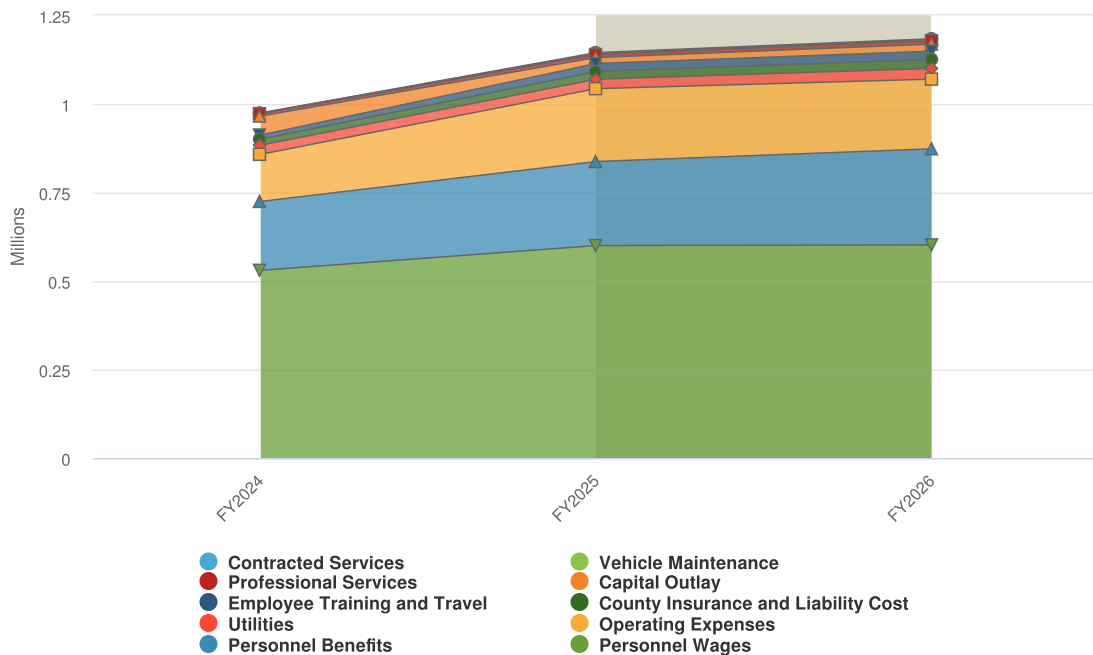
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

- To retain current staff and recruit qualified candidates for vacant positions.
- To provide pertinent educational activities annually to all staff.
- To identify all real property and provide uniform and equitable assessments.
- To meet our reappraisal requirements of 20% of all parcels each year, ensuring reappraisal of all parcels over a five-year period.
- To educate the public on business personal property reporting requirements, and to discover new local businesses.
- To educate the public on special method valuation for agricultural purposes and grazing requirements.
- To educate the public on the reporting requirements for manufactured homes.
- To educate the public on property assessments, taxpayer benefits and exemptions, how their tax bill is calculated, and disclosure of sales prices, and reporting improvements.

Department Objectives

- To provide a minimum of four hours of training for administrative staff from NMEdge classes, NM Counties, or similar quality training, on an annual basis.
- To provide at least one IAAO New Mexico Certified Appraiser class to each appraiser annually.
- To use public speaking venues, pamphlets, and our website to provide public education on business personal property, livestock, and manufactured home reporting requirements.
- To include an educational pamphlet on property assessments in every Notice of Value mailed out in 2026.
- To maintain our current pictometry schedule of every three years, to assist appraisers in locating improvements and comparing changes to improvements since the last flyover.

Department Performance Measures

Area	Performance Measures	FY 26 Projected	Target
Staffing	Provide administrative training	100%	100%
Staffing	Certify Appraisal Staff	50%	100%
Public Education	Schedule at least three venues for public education	75%	100%
Public Education	Create at least two pamphlets for public education	100%	100%
Public Education	Include educational pamphlet in 2026 NOV	100%	100%
Reappraisal	Maintain three-year pictometry schedule	100%	100%

Clerk



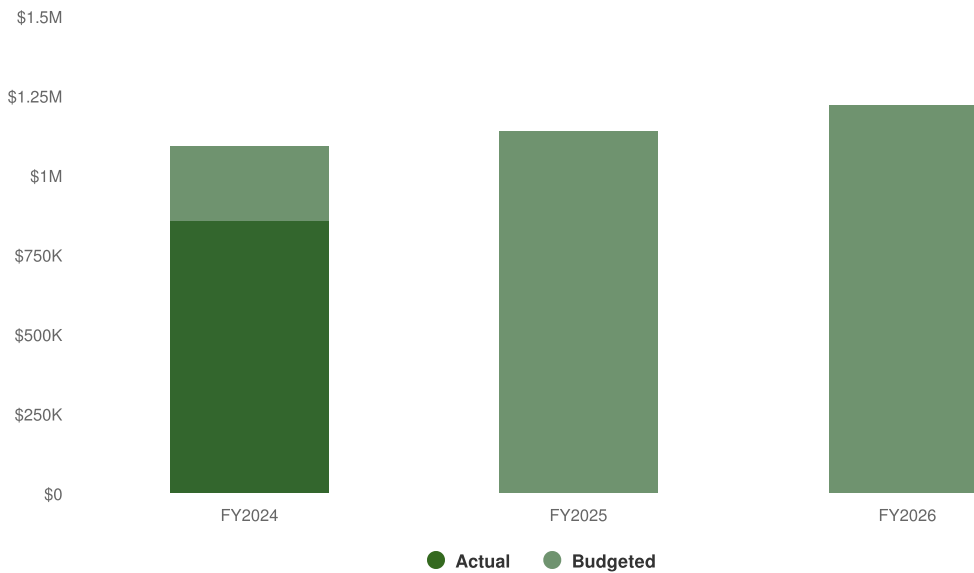
Cindy Fuller
Chaves County Clerk

The Clerk's Office records, preserves, maintains, secures, and provides access to all public documents recorded with our office. The Clerk's Office issues and records marriage licenses and handles informal probate proceedings. The Clerk is the ex-officio clerk of the County Commission, taking minutes of all commission meetings and recording all commission proceedings. The County Clerk is the Chief Administrator of elections in Chaves County, maintaining voter files and facilitating the accurate administration of the election process.

Expenditures Summary

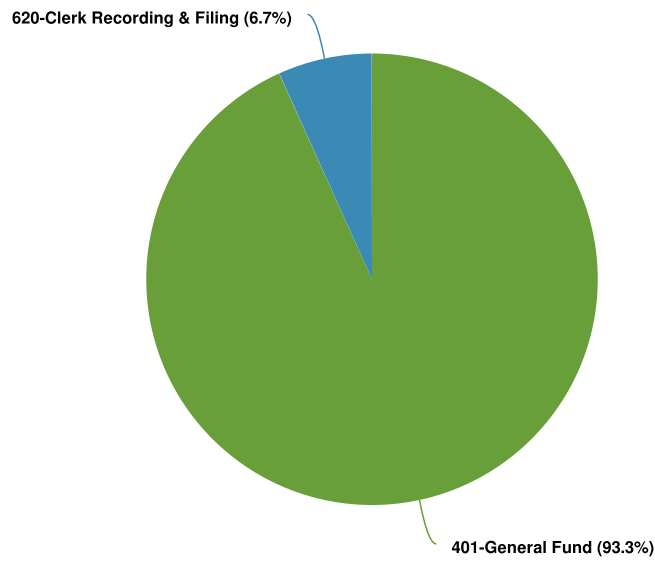
\$1,220,987 **\$79,219**
(6.94% vs. prior year)

County Clerk Proposed and Historical Budget vs. Actual

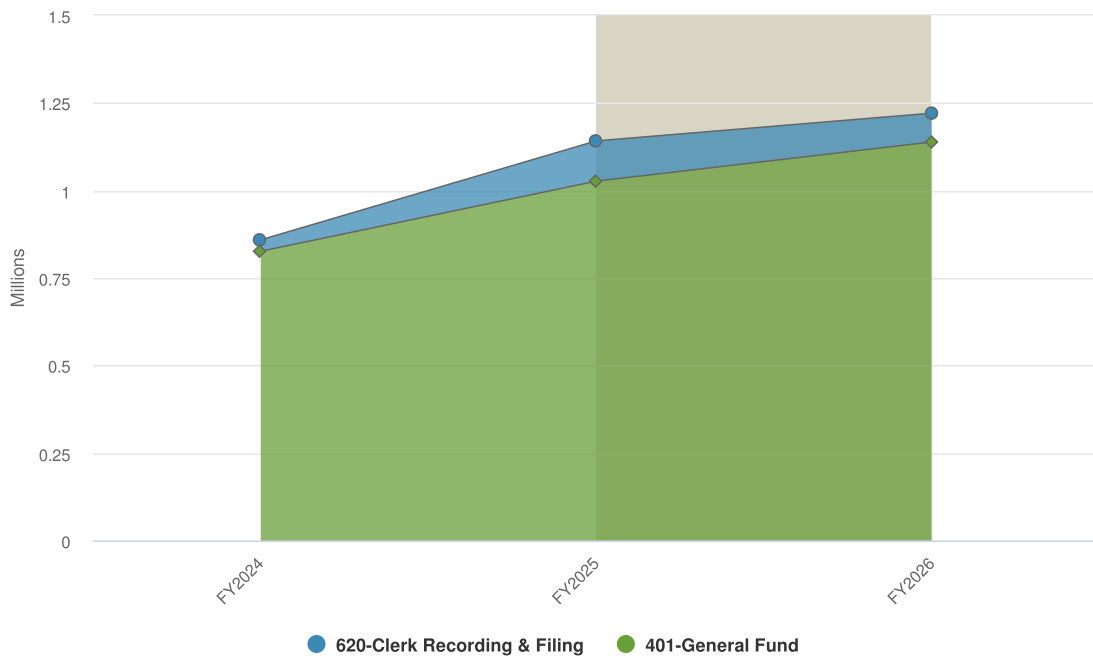


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
401-General Fund					
ELECTED OFFICIAL SALARIES	401-7-721-101-000	\$82,549.00	\$75,733.00	-8.3%	
REGULAR SALARIES	401-7-721-102-000	\$250,219.00	\$273,771.00	9.4%	
TEMPORARY SALARIES	401-7-721-104-000	\$2,000.00	\$2,000.00	0%	
OVERTIME SALARIES	401-7-721-105-000	\$2,000.00	\$2,000.00	0%	
MEDICARE TAX	401-7-721-106-000	\$4,826.00	\$5,066.00	5%	
F I C A	401-7-721-108-000	\$20,632.00	\$21,668.00	5%	
P E R A	401-7-721-109-000	\$62,561.00	\$69,170.00	10.6%	
GROUP INSURANCE	401-7-721-110-000	\$75,860.00	\$107,141.00	41.2%	
RETIREE HEALTH CARE	401-7-721-111-000	\$6,656.00	\$6,991.00	5%	
VEHICLE MAINTENANCE	401-7-721-221-000	\$1,000.00	\$1,000.00	0%	
EMPLOYEE TRAINING	401-7-721-224-000	\$2,200.00	\$2,600.00	18.2%	
PER DIEM EXPENSE	401-7-721-225-000	\$7,625.00	\$9,150.00	20%	
MILEAGE REIMBURSEMENT	401-7-721-226-000	\$600.00	\$400.00	-33.3%	
TRANSPORTATION EXPENSE	401-7-721-227-000	\$400.00	\$400.00	0%	
SUPPLIES/TOOLS	401-7-721-230-000	\$8,000.00	\$8,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-721-231-000	\$14,000.00	\$2,000.00	-85.7%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-721-237-000	\$2,500.00	\$2,500.00	0%	
RENTALS	401-7-721-251-000	\$500.00	\$500.00	0%	
PRINTING/PUBLISHING	401-7-721-252-000	\$4,000.00	\$4,000.00	0%	
DUES & OTHER FEES	401-7-721-253-000	\$500.00	\$500.00	0%	
CONTRACTUAL SERVICES	401-7-721-267-000	\$6,000.00	\$6,100.00	1.7%	
WORKERS COMPENSATION	401-7-721-312-000	\$850.00	\$1,091.00	28.4%	
TORT LIABILITY INSURANCE	401-7-721-313-000	\$5,432.00	\$6,519.00	20%	
PROPERTY INSURANCE	401-7-721-314-000	\$11,329.00	\$13,595.00	20%	

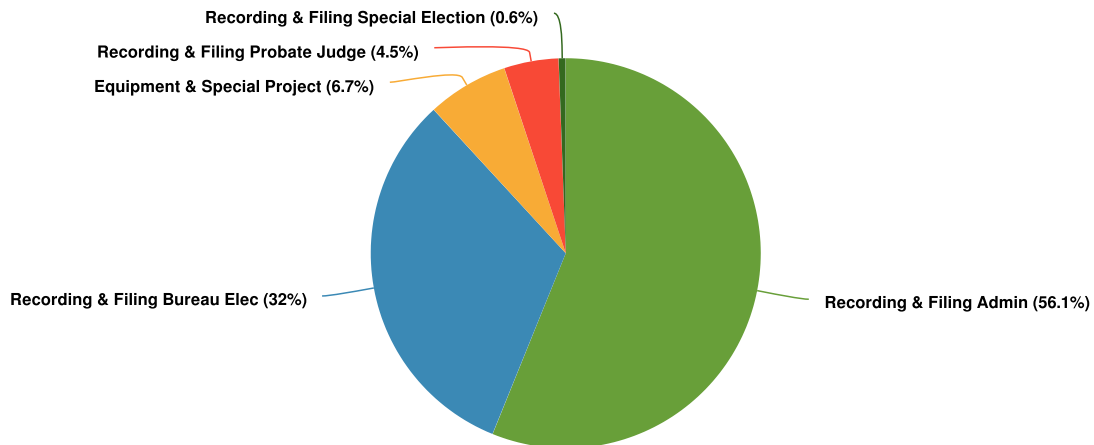
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
LIABILITY INSURANCE	401-7-721-315-000	\$1,170.00	\$1,404.00	20%	
OTHER INSURANCE	401-7-721-319-000	\$12,000.00	\$63.00	-99.5%	
POSTAGE/FREIGHT	401-7-721-339-000	\$10,000.00	\$15,000.00	50%	
TELEPHONE	401-7-721-340-000	\$4,455.00	\$3,788.00	-15%	
UTILITIES	401-7-721-341-000	\$33,302.00	\$40,790.00	22.5%	
LEASE PURCHASES	401-7-721-375-000	\$5,000.00	\$2,500.00	-50%	
REGULAR SALARIES	401-7-722-102-000	\$125,501.00	\$95,556.00	-23.9%	
TEMPORARY SALARIES	401-7-722-104-000	\$80,000.00	\$160,000.00	100%	
OVERTIME SALARIES	401-7-722-105-000	\$5,000.00	\$20,000.00	300%	
MEDICARE TAX	401-7-722-106-000	\$3,936.00	\$1,386.00	-64.8%	
F I C A	401-7-722-108-000	\$14,277.00	\$5,924.00	-58.5%	
P E R A	401-7-722-109-000	\$25,098.00	\$18,911.00	-24.7%	
GROUP INSURANCE	401-7-722-110-000	\$47,300.00	\$38,881.00	-17.8%	
RETIREE HEALTH CARE	401-7-722-111-000	\$2,670.00	\$1,911.00	-28.4%	
EMPLOYEE TRAINING	401-7-722-224-000		\$5,200.00	N/A	
PER DIEM EXPENSE	401-7-722-225-000	\$2,500.00	\$5,100.00	104%	
MILEAGE REIMBURSEMENT	401-7-722-226-000	\$200.00	\$200.00	0%	
TRANSPORTATION EXPENSE	401-7-722-227-000	\$200.00	\$200.00	0%	
SUPPLIES/TOOLS	401-7-722-230-000	\$2,000.00	\$2,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-722-231-000	\$1,000.00	\$1,000.00	0%	
EQUIP. MAINT & AGREE	401-7-722-249-000	\$2,000.00	\$6,500.00	225%	
PRINTING/PUBLISHING	401-7-722-252-000	\$5,000.00	\$20,000.00	300%	
PROFESSIONAL SERVICES	401-7-722-260-000	\$3,493.00	\$3,287.00	-5.9%	
CONTRACTUAL SERVICES	401-7-722-267-000	\$1,500.00	\$3,000.00	100%	
WORKERS COMPENSATION	401-7-722-312-000	\$404.00	\$475.00	17.6%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
POSTAGE/FREIGHT	401-7-722-339-000	\$1,000.00	\$500.00	-50%	
TELEPHONE	401-7-722-340-000	\$0.00	\$1,000.00	N/A	
ELECTED OFFICIAL SALARIES	401-7-723-101-000	\$26,478.00	\$26,478.00	0%	
MEDICARE TAX	401-7-723-106-000	\$384.00	\$384.00	0%	
F I C A	401-7-723-108-000	\$1,642.00	\$1,642.00	0%	
P E R A	401-7-723-109-000	\$4,978.00	\$5,240.00	5.3%	
GROUP INSURANCE	401-7-723-110-000	\$22,209.00	\$18,760.00	-15.5%	
RETIREE HEALTH CARE	401-7-723-111-000	\$530.00	\$530.00	0%	
PER DIEM EXPENSE	401-7-723-225-000	\$800.00	\$1,325.00	65.6%	
MILEAGE REIMBURSEMENT	401-7-723-226-000	\$200.00	\$200.00	0%	
SUPPLIES/TOOLS	401-7-723-230-000	\$200.00	\$0.00	-100%	
PROFESSIONAL SERVICES	401-7-723-260-000	\$635.00	\$152.00	-76.1%	
WORKERS COMPENSATION	401-7-723-312-000	\$108.00	\$99.00	-8.3%	
TORT LIABILITY INSURANCE	401-7-723-313-000	\$314.00	\$376.00	19.7%	
OTHER INSURANCE	401-7-723-319-000	\$26.00	\$32.00	23.1%	
TEMPORARY SALARIES	401-7-724-104-000	\$5,000.00	\$5,000.00	0%	
OVERTIME SALARIES	401-7-724-105-000	\$1,000.00	\$1,000.00	0%	
PRINTING/PUBLISHING	401-7-724-252-000	\$1,000.00	\$1,000.00	0%	
Total 401-General Fund:		\$1,026,749.00	\$1,138,689.00	10.9%	
620-Clerk Recording & Filing					
EMPLOYEE TRAINING	620-7-725-224-000	\$1,000.00	\$1,000.00	0%	
PER DIEM	620-7-725-225-000	\$2,725.00	\$3,000.00	10.1%	
MILEAGE REIMBURSEMENT	620-7-725-226-000	\$200.00	\$200.00	0%	
TRANSPORTATION EXPENSES	620-7-725-227-000	\$200.00	\$300.00	50%	
NON-EXPENDABLE SUPPLIES	620-7-725-230-000	\$1,000.00	\$1,000.00	0%	

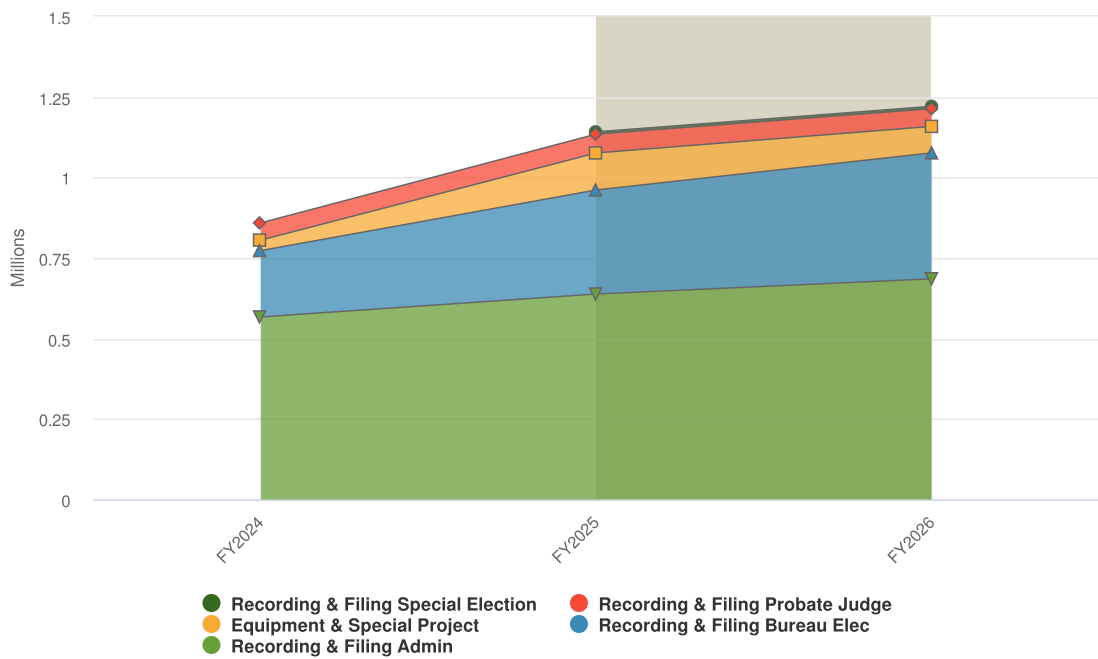
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
NON-EXPENDABLE SUPPLIES	620-7-725-231-000	\$1,000.00	\$25,000.00	2,400%	
EQUIP MAINT/AGREEMENTS	620-7-725-249-000	\$3,500.00	\$2,500.00	-28.6%	
PROFESSIONAL SERVICES	620-7-725-260-000	\$15,119.00	\$10,298.00	-31.9%	
CONTRACTUAL SERVICES	620-7-725-267-000	\$26,100.00	\$26,500.00	1.5%	
FURNITURE	620-7-725-370-000	\$5,100.00	\$0.00	-100%	
VEHICLES	620-7-725-372-000	\$49,075.00	\$0.00	-100%	
LEASE PURCHASES	620-7-725-375-000	\$10,000.00	\$10,000.00	0%	
SOFTWARE APPLICATIONS	620-7-725-380-000		\$2,500.00	N/A	
Total 620-Clerk Recording & Filing:		\$115,019.00	\$82,298.00	-28.4%	
Total:		\$1,141,768.00	\$1,220,987.00	6.9%	

Expenditures by Function

Budgeted Expenditures by Function



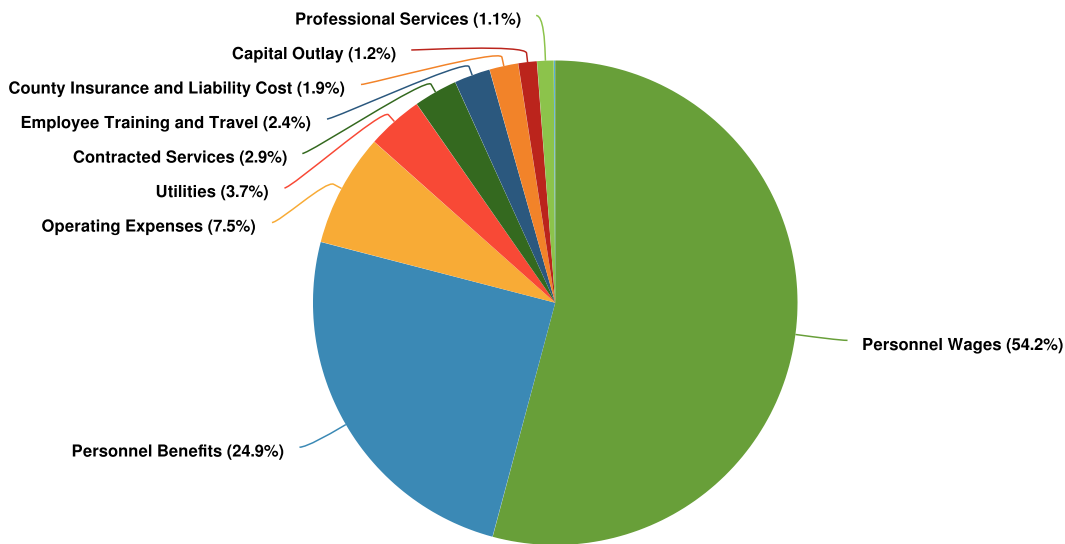
Budgeted and Historical Expenditures by Function



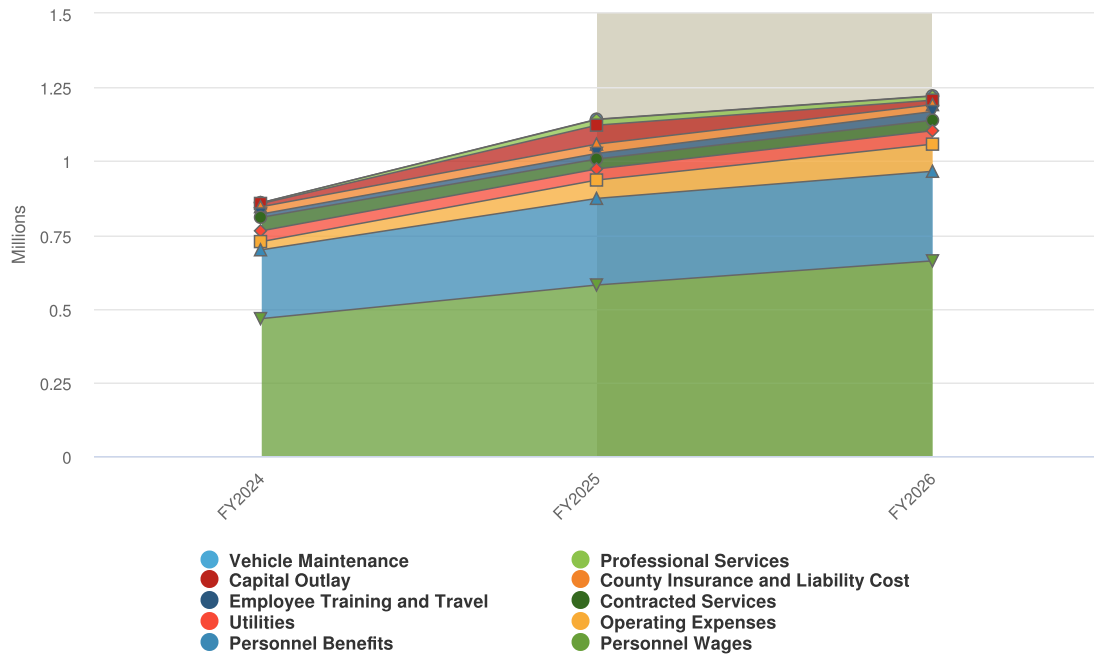
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

1. Improve Public Access & Transparency
 - *Enhance online access to public records, meeting minutes, and legal documents.
 - *Implement user-friendly digital tools for document search and retrieval.
 - *Provide clear, updated information on office procedures and services.
2. Modernize Technology & Operations
 - *Digitize paper records to improve efficiency and reduce storage costs.
 - *Enhance cybersecurity to protect sensitive public information.
3. Enhance Customer service & Community Engagement
 - *Expand community outreach on voter registration, probate filings, and legal document processing.
 - *Provide multilingual support and accessibility options for all residents.
4. Ensure Election Integrity and Efficiency
 - *Maintain accurate voter registration databases.
 - *Improve election security through staff training and updated technology.
 - *Increase the accessibility of polling places and early voting options.
5. Strengthen Financial & Administrative Efficiency
 - *Implement cost-saving measures in office operations and record keeping.
 - *Improve tracking and reporting of financial transactions.
 - *Secure grant funding for technology upgrades and community programs.

Department Objectives

The Chaves County Clerk's Office strives to provide efficient, courteous, and professional customer service. It is our goal to preserve, maintain, secure, and provide convenient access to all public records entrusted to this office.

We also facilitate the election process to ensure that every person who is a qualified elector pursuant to the constitution and laws of the United States and a citizen thereof shall be qualified to vote in all elections in New Mexico, subject to residency and registration requirements provided by law.

Department Performance Measures

The Chaves County Clerk's Office will continue to provide excellent customer service in a timely and efficient manner. We aim to keep a very low percentage of errors in documents processed and maintain accuracy in the voter registration records. We will work well with all other County departments to achieve the goal of maintaining the highest standards for Chaves County citizens. We will continue to participate in training and professional development to ensure security measures are followed and that we are in compliance with all laws and regulations.

County Manager



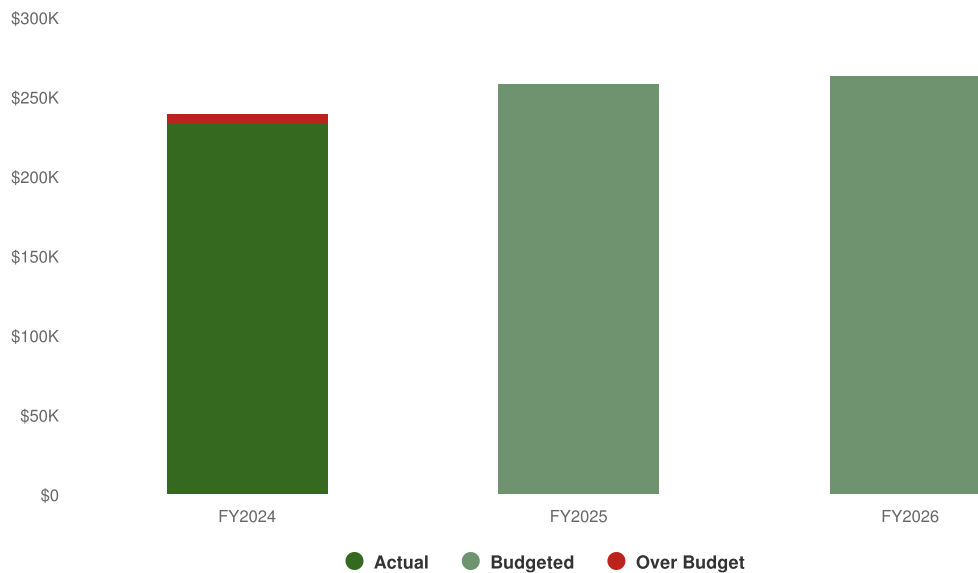
Bill Williams
County Manager

STRIVING TO SERVE THE PEOPLE OF CHAVES COUNTY IN A FAIR, OPEN, AND HONEST FASHION.

Expenditures Summary

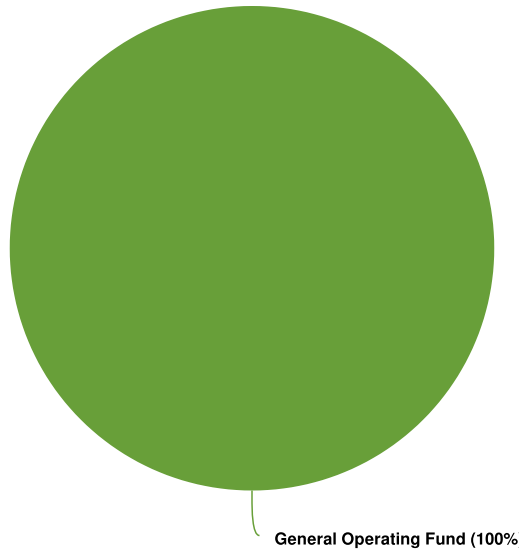
\$263,655 **\$5,103**
(1.97% vs. prior year)

County Manager Proposed and Historical Budget vs. Actual

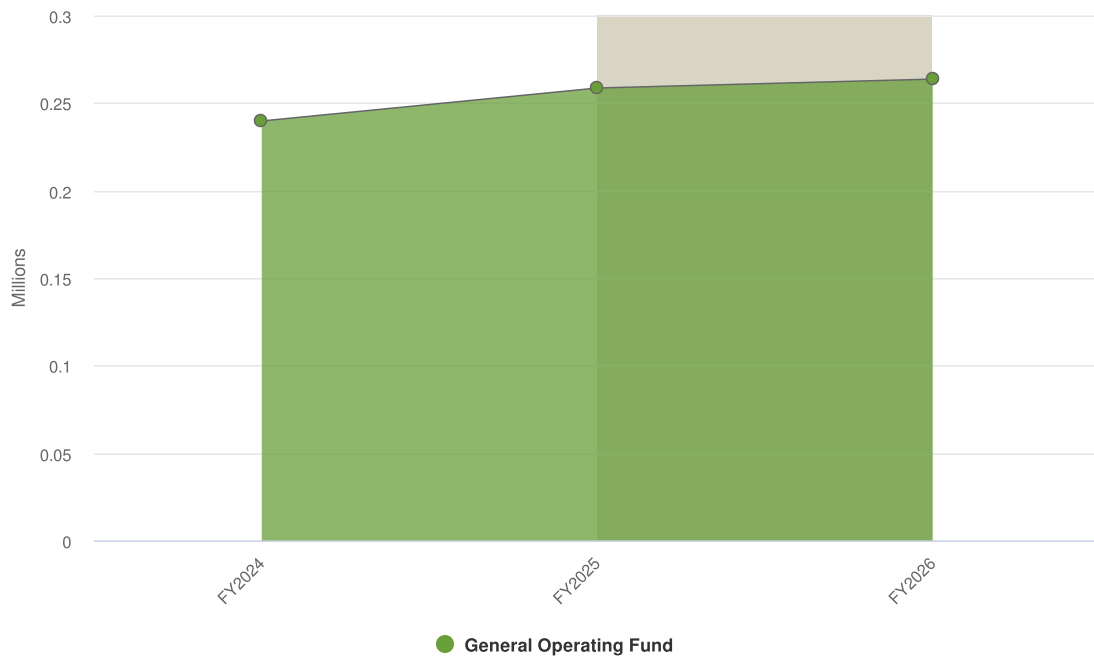


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
General Operating Fund					
401-General Fund					
REGULAR SALARIES	401-6-612-102-000	\$170,097.00	\$170,102.00	0%	
MEDICARE TAX	401-6-612-106-000	\$2,466.00	\$2,466.00	0%	
F I C A	401-6-612-108-000	\$10,546.00	\$10,546.00	0%	
P E R A	401-6-612-109-000	\$31,978.00	\$33,665.00	5.3%	
GROUP INSURANCE	401-6-612-110-000	\$16,581.00	\$18,267.00	10.2%	
RETIREE HEALTH CARE	401-6-612-111-000	\$3,402.00	\$3,402.00	0%	
EMPLOYEE TRAINING	401-6-612-224-000	\$4,000.00	\$4,000.00	0%	
PER DIEM EXPENSE	401-6-612-225-000	\$6,000.00	\$6,000.00	0%	
MILEAGE REIMBURSEMENT	401-6-612-226-000	\$2,000.00	\$2,000.00	0%	
SUPPLIES/TOOLS	401-6-612-230-000	\$200.00	\$200.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-612-231-000	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-612-237-000	\$300.00	\$500.00	66.7%	
EQUIP MAINT/AGREEMENTS	401-6-612-249-000	\$300.00	\$300.00	0%	
PRINTING/PUBLISHING	401-6-612-252-000	\$100.00	\$100.00	0%	
DUES & OTHER FEES	401-6-612-253-000	\$400.00	\$700.00	75%	
PROFESSIONAL SERVICES	401-6-612-260-000	\$1,585.00	\$1,500.00	-5.4%	
WORKERS COMPENSATION	401-6-612-312-000	\$641.00	\$542.00	-15.4%	
TORT LIABILITY INSURANCE	401-6-612-313-000	\$1,863.00	\$2,236.00	20%	
PROPERTY INSURANCE	401-6-612-314-000	\$1,390.00	\$1,668.00	20%	
POSTAGE/FREIGHT	401-6-612-339-000	\$100.00	\$0.00	-100%	
TELEPHONE	401-6-612-340-000	\$624.00	\$533.00	-14.6%	
UTILITIES	401-6-612-341-000	\$2,979.00	\$3,928.00	31.9%	
Total 401-General Fund:		\$258,552.00	\$263,655.00	2%	
Total General Operating Fund:		\$258,552.00	\$263,655.00	2%	

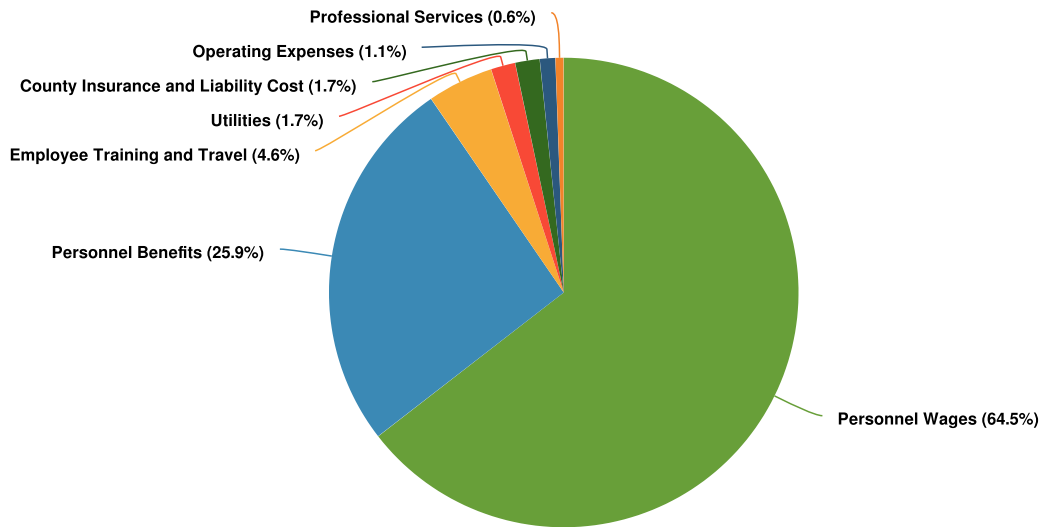
Expenditures by Function

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
County Manager & Legal					
REGULAR SALARIES	401-6-612-102-000	\$170,097.00	\$170,102.00	0%	
MEDICARE TAX	401-6-612-106-000	\$2,466.00	\$2,466.00	0%	
F I C A	401-6-612-108-000	\$10,546.00	\$10,546.00	0%	
P E R A	401-6-612-109-000	\$31,978.00	\$33,665.00	5.3%	
GROUP INSURANCE	401-6-612-110-000	\$16,581.00	\$18,267.00	10.2%	
RETIREE HEALTH CARE	401-6-612-111-000	\$3,402.00	\$3,402.00	0%	
EMPLOYEE TRAINING	401-6-612-224-000	\$4,000.00	\$4,000.00	0%	
PER DIEM EXPENSE	401-6-612-225-000	\$6,000.00	\$6,000.00	0%	
MILEAGE REIMBURSEMENT	401-6-612-226-000	\$2,000.00	\$2,000.00	0%	
SUPPLIES/TOOLS	401-6-612-230-000	\$200.00	\$200.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-612-231-000	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-612-237-000	\$300.00	\$500.00	66.7%	
EQUIP MAINT/AGREEMENTS	401-6-612-249-000	\$300.00	\$300.00	0%	
PRINTING/PUBLISHING	401-6-612-252-000	\$100.00	\$100.00	0%	
DUES & OTHER FEES	401-6-612-253-000	\$400.00	\$700.00	75%	
PROFESSIONAL SERVICES	401-6-612-260-000	\$1,585.00	\$1,500.00	-5.4%	
WORKERS COMPENSATION	401-6-612-312-000	\$641.00	\$542.00	-15.4%	
TORT LIABILITY INSURANCE	401-6-612-313-000	\$1,863.00	\$2,236.00	20%	
PROPERTY INSURANCE	401-6-612-314-000	\$1,390.00	\$1,668.00	20%	
POSTAGE/FREIGHT	401-6-612-339-000	\$100.00	\$0.00	-100%	
TELEPHONE	401-6-612-340-000	\$624.00	\$533.00	-14.6%	
UTILITIES	401-6-612-341-000	\$2,979.00	\$3,928.00	31.9%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Total County Manager & Legal:		\$258,552.00	\$263,655.00	2%	
Total General Government:		\$258,552.00	\$263,655.00	2%	
Total Expenditures:		\$258,552.00	\$263,655.00	2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



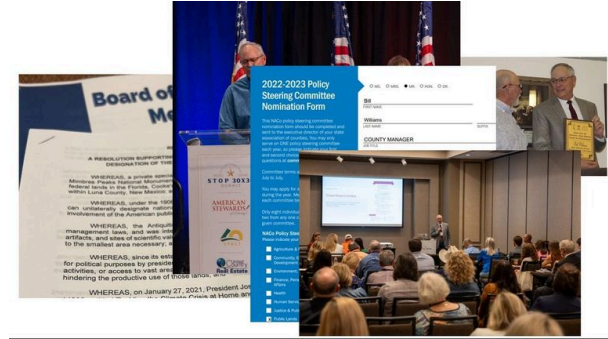
Department Goals

My goal is to manage Chaves County in a way that provides the public with long-term community assets and solutions to questions, concerns, or suggestions provided by responsive, caring individuals who are willing to respond with both proven and innovative solutions.



Department Objectives

My objective as the Chaves County Manager is to raise awareness of all county services available to the public, as well as to promote the values of Chaves County both locally and nationally.



Department Performance Measures

The mark of a good manager is someone who surrounds themselves with good people and then gets out of their way so that they can do their job.

Chaves County has the absolute best employees who consistently strive to provide the best service to our community!



Court Services - Adult Misdemeanor Compliance



Pablo Serrano

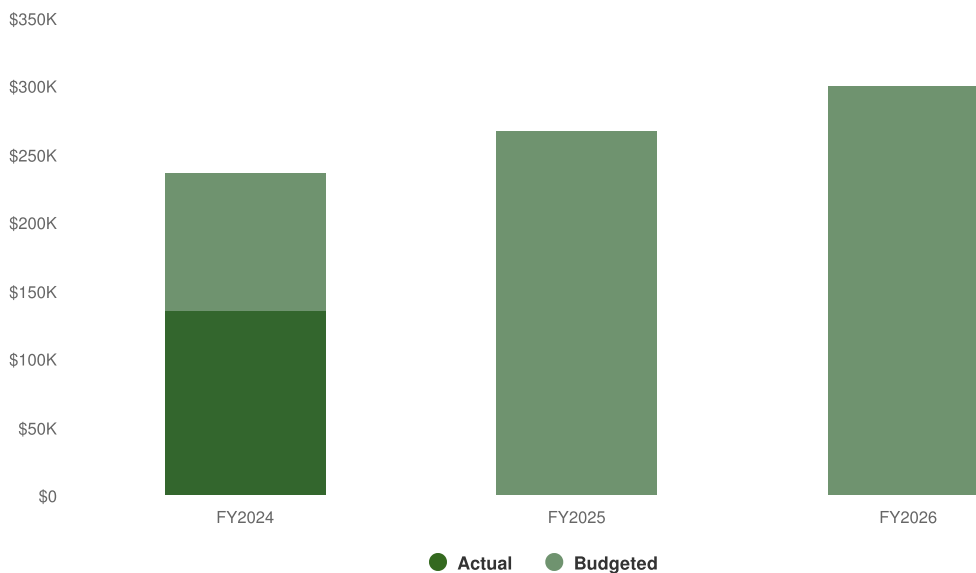
Court Services Misdemeanor Compliance Supervisor

The Court Services Adult Misdemeanor Program is to provide exemplary service to the courts, attorneys, clients, and the public, while providing ethical, conscientious supervision for our clients in an effort to empower them to reach a successful conclusion of probation.

Expenditures Summary

\$300,888 **\$32,914**
(12.28% vs. prior year)

Court Services - Adult Compliance Proposed and Historical Budget vs. Actual



Expenditures by Function

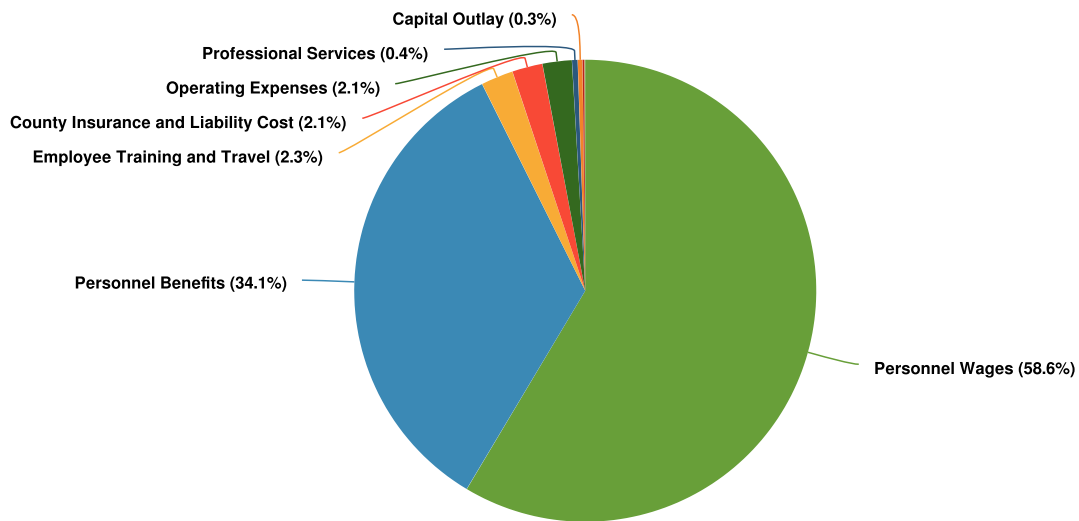
The Court Services - Adult Compliance fund's expenditures by function for 2024 were \$500,000, representing 25% of the total budget. In 2025, expenditures increased to \$600,000, accounting for 30% of the total budget. Looking ahead to the upcoming 2026 budget year, expenditures are projected to reach \$700,000, making up 35% of the total budget. These changes reflect a steady increase in funding allocated to Court Services - Adult Compliance over the years, indicating a commitment to enhancing services and ensuring compliance within the county of Chaves.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Safety					
Corrections Fees					
REGULAR SALARIES	435-6-643-102-000	\$169,865.00	\$174,261.00	2.6%	
OVERTIME SALARIES	435-6-643-105-000	\$2,000.00	\$2,000.00	0%	
MEDICARE TAX	435-6-643-106-000	\$2,463.00	\$2,528.00	2.6%	
F I C A	435-6-643-108-000	\$10,532.00	\$10,804.00	2.6%	
P E R A	435-6-643-109-000	\$31,935.00	\$34,487.00	8%	
GROUP INSURANCE	435-6-643-110-000	\$30,677.00	\$51,185.00	66.9%	
RETIREE HEALTH CARE	435-6-643-111-000	\$3,397.00	\$3,486.00	2.6%	
VEH/HVY EQUIP. REPAIR	435-6-643-221-000	\$400.00	\$400.00	0%	
EMPLOYEE TRAINING	435-6-643-224-000	\$3,500.00	\$3,500.00	0%	
PER DIEM EXPENSE	435-6-643-225-000	\$1,500.00	\$1,500.00	0%	
MILEAGE REIMBURSEMENT	435-6-643-226-000	\$300.00	\$300.00	0%	
TRANSPORTATION EXPENSE	435-6-643-227-000	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	435-6-643-230-000	\$1,500.00	\$1,500.00	0%	
NON-EXPENDABLE SUPPLIES	435-6-643-231-000	\$1,000.00	\$1,000.00	0%	
UNIFORMS ALLOWANCE	435-6-643-238-000	\$500.00	\$500.00	0%	
PRE-EMPLOYMENT PHYSICALS	435-6-643-244-000	\$200.00	\$300.00	50%	
RENTALS	435-6-643-251-000	\$400.00	\$400.00	0%	
DUES & OTHER FEES	435-6-643-253-000		\$2,500.00	N/A	
PROFESSIONAL SERVICES	435-6-643-260-000	\$640.00	\$1,194.00	86.6%	
WORKERS COMPENSATION	435-6-643-312-000	\$3,448.00	\$4,009.00	16.3%	
Tort Insurance	435-6-643-313-000	\$1,998.00	\$2,397.00	20%	
TELEPHONE	435-6-643-340-000	\$219.00	\$137.00	-37.4%	
Software Application	435-6-643-380-000	\$0.00	\$1,000.00	N/A	

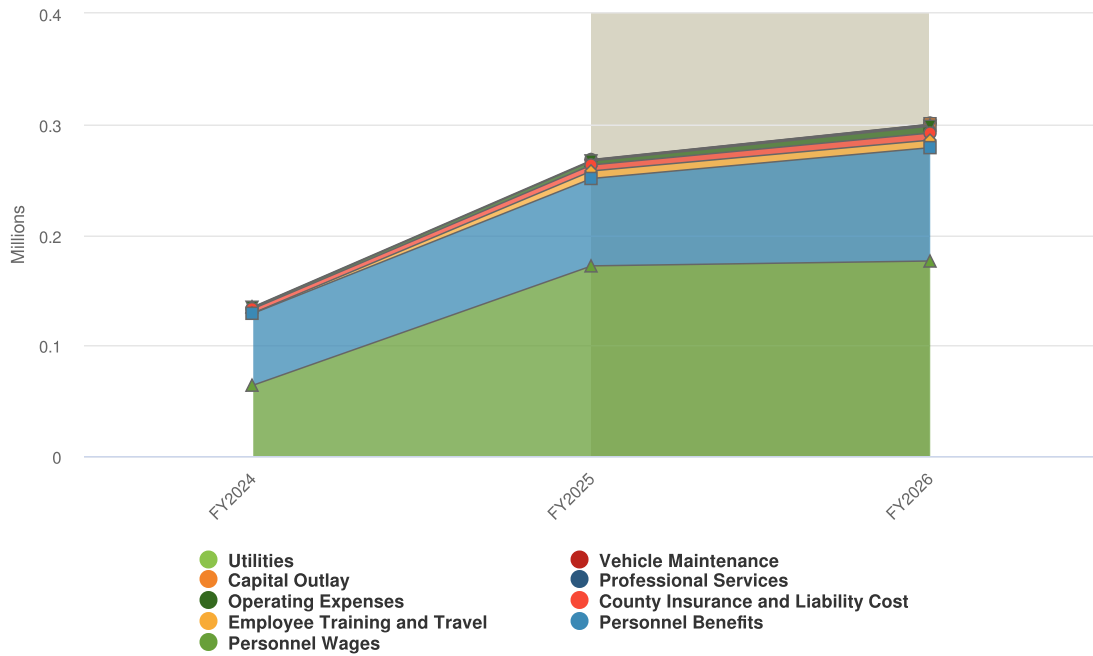
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Total Corrections Fees:		\$267,974.00	\$300,888.00	12.3%	
Total Public Safety:		\$267,974.00	\$300,888.00	12.3%	
Total Expenditures:		\$267,974.00	\$300,888.00	12.3%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

- Apply for the New Mexico Accreditation Standers for this office.
- Continue to provide exemplary customer service to the courts, attorneys, clients, and the public
- Training for officers on the Noble and IDA Assessment programs.
- Reduce the Time Expired/Unsatisfactory Competitions.
- To have monthly staff meetings on a monthly basis.



Department Objectives

- Continuing to get the New Mexico Accreditation Standards started and work on getting this accreditation approved, so we can better serve the staff, clients, and the public. This process by which court compliance programs in New Mexico may demonstrate professional best practices. Since misdemeanor compliance programs serve both public safety and offender rehabilitation functions, accreditation serves as a management model, promoting these priorities while maintaining resource efficiency and improving service delivery.
- To continue providing exemplary customer service to the courts, attorneys, clients, and the public, so we can have a better chance of having better communication with the courts, attorneys, clients, and the public.
- Provide all the training they need for the Noble and IDA programs. This is a very important part of this job to make sure all officers are trained on Noble IDA so they can do their own Alcohol/Drug Screenings on clients that were order by the courts.
- Making sure all clients are completing their probation Satisfactory instead of Time Expired or Unsatisfactory.
- To have monthly staff meetings so we can work on any issues that come up in this office.



Department Performance Measures

- Continuing on the Accreditation Standards approval for this office by the fiscal year 2026.
- Continuing to provide exemplary customer service to everyone that we have contact with in or out of this office.
- Have Officers training done on the Noble IDA Assessments by the fiscal year 2026.
- Reduce the Time Expired/ Unsatisfactory completions on clients by fiscal year 2026.
- Have monthly staff meetings to resolve any issues on a monthly basis.



Detention Center



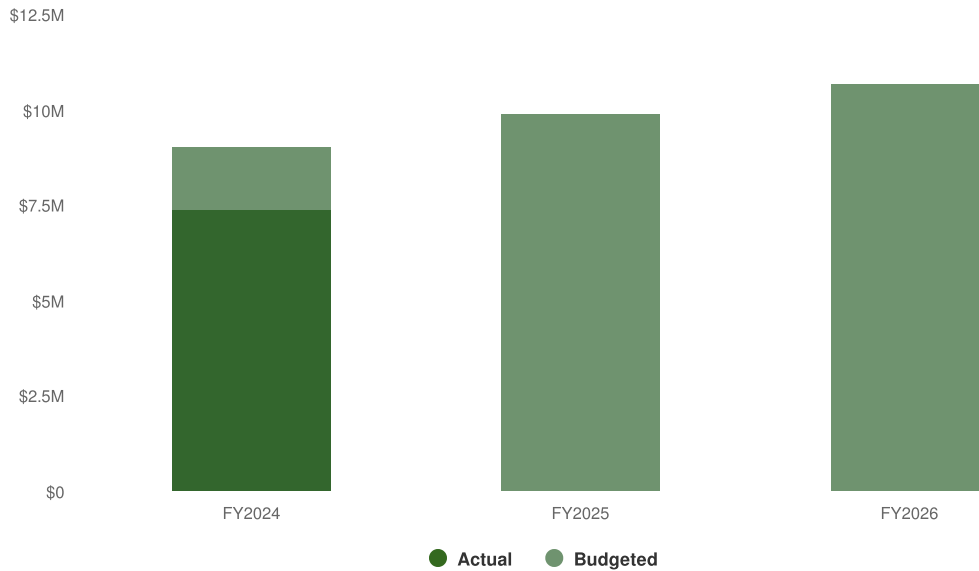
Michael Brisco
Warden

The mission of the Chaves County Detention Center is to detain offenders in a safe, secure, and humane way that is cost-effective and compliant with the Statutory Mandates and Constitutional requirements, while promoting human dignity, fairness and self-worth.

Expenditures Summary

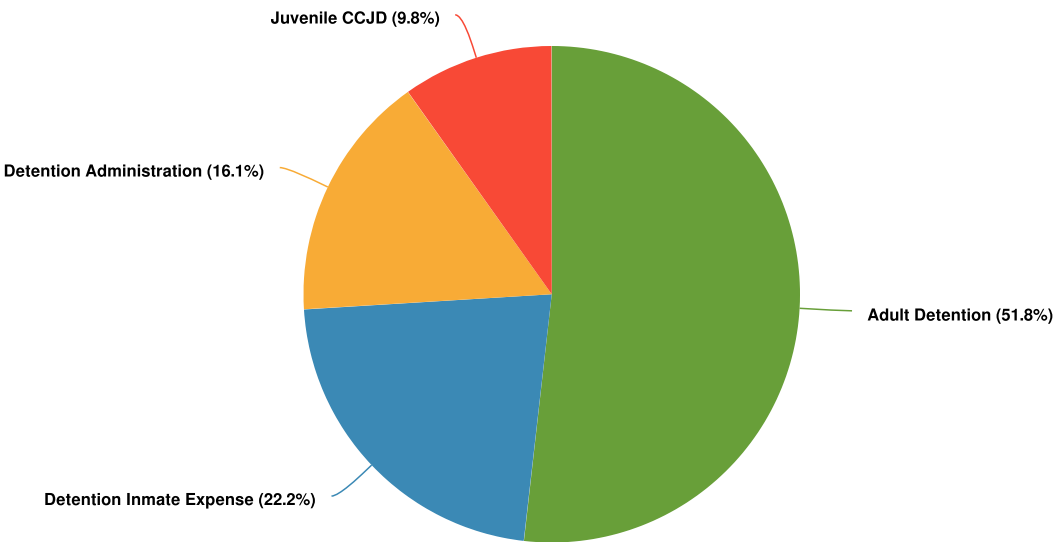
\$10,676,739 **\$763,601**
(7.70% vs. prior year)

Detention Center Proposed and Historical Budget vs. Actual

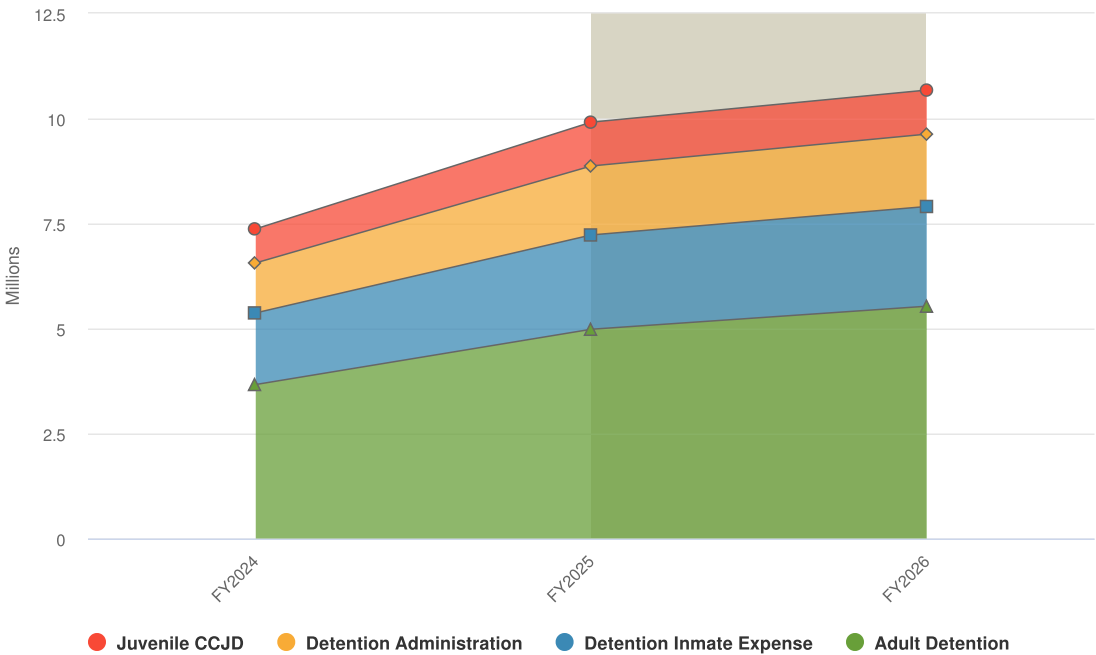


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Detention Administration					
REGULAR SALARIES	401-6-641-102-000	\$939,881.00	\$963,812.00	2.5%	
OVERTIME SALARIES	401-6-641-105-000	\$8,000.00	\$5,000.00	-37.5%	
MEDICARE TAX	401-6-641-106-000	\$13,628.00	\$13,976.00	2.6%	
F I C A	401-6-641-108-000	\$58,273.00	\$59,755.00	2.5%	
P E R A	401-6-641-109-000	\$176,698.00	\$190,743.00	7.9%	
GROUP INSURANCE	401-6-641-110-000	\$205,464.00	\$261,161.00	27.1%	
RETIREE HEALTH CARE	401-6-641-111-000	\$18,798.00	\$19,278.00	2.6%	
VEH/HVY EQUIP. REPAIR	401-6-641-221-000	\$7,000.00	\$0.00	-100%	
EMPLOYEE TRAINING	401-6-641-224-000	\$10,500.00	\$12,000.00	14.3%	
PER DIEM EXPENSE	401-6-641-225-000	\$6,000.00	\$10,000.00	66.7%	
TRANSPORTATION EXPENSE	401-6-641-227-000	\$7,500.00	\$10,000.00	33.3%	
SUPPLIES/TOOLS	401-6-641-230-000	\$9,013.00	\$11,000.00	22%	
NON-EXPENDABLE SUPPLIES	401-6-641-231-000	\$42,308.00	\$4,000.00	-90.5%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-641-237-000	\$6,250.00	\$6,250.00	0%	
UNIFORM ALLOWANCE	401-6-641-238-000	\$3,500.00	\$2,000.00	-42.9%	
DUES & OTHER FEES	401-6-641-253-000	\$1,500.00	\$1,000.00	-33.3%	
PROFESSIONAL SERVICES	401-6-641-260-000	\$8,000.00	\$8,000.00	0%	
CONTRACTUAL SERVICES	401-6-641-267-000	\$1,500.00	\$10,000.00	566.7%	
WORKERS COMPENSATION	401-6-641-312-000	\$11,884.00	\$15,758.00	32.6%	
TORT LIABILITY INSURANCE	401-6-641-313-000	\$97,225.00	\$116,670.00	20%	
POSTAGE/FREIGHT	401-6-641-339-000	\$2,500.00	\$2,500.00	0%	
LEASE PURCHASE	401-6-641-375-000	\$7,000.00	\$0.00	-100%	
Total Detention Administration:		\$1,642,422.00	\$1,722,903.00	4.9%	
Total General Government:		\$1,642,422.00	\$1,722,903.00	4.9%	

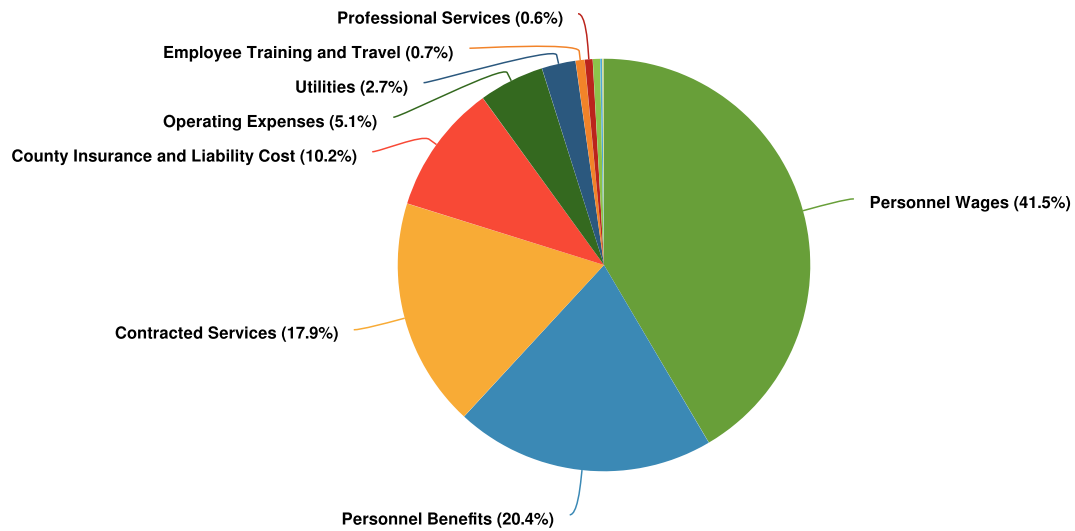
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Public Safety					
Adult Detention					
REGULAR SALARIES	401-6-642-102-000	\$2,800,634.00	\$2,814,691.00	0.5%	
OVERTIME SALARIES	401-6-642-105-000	\$650,000.00	\$650,000.00	0%	
MEDICARE TAX	401-6-642-106-000	\$40,609.00	\$40,817.00	0.5%	
F I C A	401-6-642-108-000	\$173,639.00	\$174,511.00	0.5%	
P E R A	401-6-642-109-000	\$526,519.00	\$557,041.00	5.8%	
GROUP INSURANCE	401-6-642-110-000	\$468,184.00	\$799,348.00	70.7%	
RETIREE HEALTH CARE	401-6-642-111-000	\$56,013.00	\$56,285.00	0.5%	
EMPLOYEE TRAINING	401-6-642-224-000	\$1,000.00	\$8,000.00	700%	
PER DIEM EXPENSE	401-6-642-225-000	\$5,000.00	\$8,000.00	60%	
TRANSPORTATION EXPENSE	401-6-642-227-000		\$5,000.00	N/A	
SUPPLIES/TOOLS	401-6-642-230-000	\$7,000.00	\$15,000.00	114.3%	
NON-EXPENDABLE SUPPLIES	401-6-642-231-000	\$10,000.00	\$15,000.00	50%	
PRE-EMPLOYMENT PHYSICALS	401-6-642-244-000	\$16,500.00	\$10,000.00	-39.4%	
FACILITY MAINTENANCE/REPAIR	401-6-642-257-000	\$6,000.00	\$6,000.00	0%	
PROFESSIONAL SERVICES	401-6-642-260-000	\$30,235.00	\$22,235.00	-26.5%	
WORKERS COMPENSATION	401-6-642-312-000	\$49,472.00	\$65,719.00	32.8%	
TORT LIABILITY INSURANCE	401-6-642-313-000	\$34,918.00	\$41,902.00	20%	
LIABILITY INSURANCE	401-6-642-315-000	\$3,328.00	\$3,994.00	20%	
OTHER INSURANCE	401-6-642-319-000	\$103,000.00	\$237,052.00	130.1%	
Total Adult Detention:		\$4,982,051.00	\$5,530,595.00	11%	
Juvenile CCJD					
PER DIEM EXPENSE	401-6-645-225-000	\$3,000.00	\$3,000.00	0%	
TRANSPORTATION EXPENSE	401-6-645-227-000	\$8,000.00	\$8,000.00	0%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
PROFESSIONAL SERVICES	401-6-645-260-000	\$1,674.00	\$2,700.00	61.3%	
CARE OF PRISONER SERVICES	401-6-645-268-000	\$1,000,000.00	\$1,000,000.00	0%	
PROPERTY INSURANCE	401-6-645-314-000	\$8,540.00	\$10,247.00	20%	
TELEPHONE	401-6-645-340-000	\$1,844.00	\$1,735.00	-5.9%	
UTILITIES	401-6-645-341-000	\$20,492.00	\$23,172.00	13.1%	
Total Juvenile CCJD:		\$1,043,550.00	\$1,048,854.00	0.5%	
Detention Inmate Expense					
VEH/HVY EQUIP. REPAIR	650-6-684-221-000	\$1,500.00	\$6,000.00	300%	
EMPLOYEE TRAINING	650-6-684-224-000	\$15,000.00	\$0.00	-100%	
PER DIEM EXPENSE	650-6-684-225-000	\$6,000.00	\$6,000.00	0%	
TRANSPORTATION EXPENSE	650-6-684-227-000	\$6,500.00	\$6,500.00	0%	
TRANSPORT PRISONERS - PER DIEM	650-6-684-228-000	\$60,000.00	\$60,000.00	0%	
SUPPLIES/TOOLS	650-6-684-230-000	\$125,000.00	\$125,000.00	0%	
NON-EXPENDABLE SUPPLIES	650-6-684-231-000	\$60,000.00	\$50,000.00	-16.7%	
INMATE SUPPLIES	650-6-684-234-000	\$150,000.00	\$150,000.00	0%	
KITCHEN SUPPLIES	650-6-684-235-000	\$0.00	\$10,000.00	N/A	
UNIFORM ALLOWANCE	650-6-684-238-000	\$20,000.00	\$50,000.00	150%	
EQUIP.MAINT/REPAIR	650-6-684-249-000	\$6,000.00	\$4,000.00	-33.3%	
RENTALS	650-6-684-251-000	\$15,000.00	\$20,000.00	33.3%	
OTHER DUES AND FEES	650-6-684-253-001	\$70,000.00	\$70,100.00	0.1%	
PROFESSIONAL SERVICES	650-6-684-260-000	\$33,000.00	\$33,000.00	0%	
FEEDING OF PRISONERS	650-6-684-264-000	\$686,000.00	\$686,000.00	0%	
CONTRACTUAL SERVICES	650-6-684-267-000	\$76,975.00	\$70,000.00	-9.1%	
HOUSING OF PRISONERS	650-6-684-268-000	\$200,000.00	\$150,000.00	-25%	
TORT LIABILITY INSURANCE	650-6-684-313-000	\$376,412.00	\$451,684.00	20%	

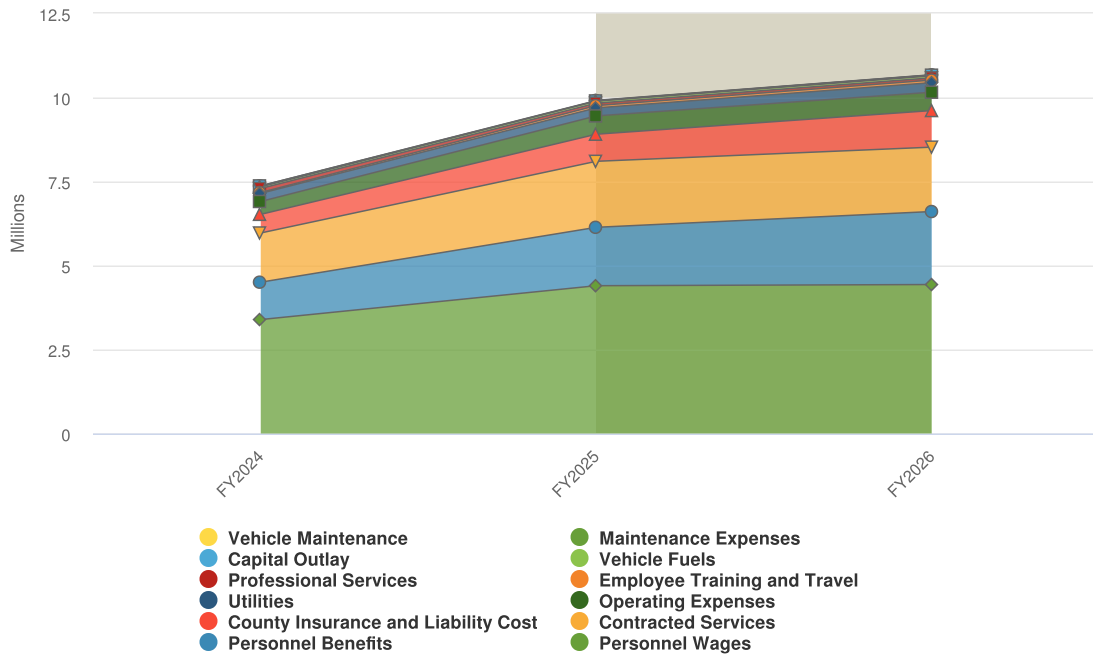
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
PROPERTY INSURANCE	650-6-684-314-000	\$121,468.00	\$145,760.00	20%	
TELEPHONE	650-6-684-340-000	\$22,265.00	\$22,485.00	1%	
UTILITIES	650-6-684-341-000	\$193,995.00	\$237,858.00	22.6%	
EQUIPMENT/MACHINERY	650-6-684-371-000	\$0.00	\$20,000.00	N/A	
Total Detention Inmate Expense:		\$2,245,115.00	\$2,374,387.00	5.8%	
Total Public Safety:		\$8,270,716.00	\$8,953,836.00	8.3%	
Total Expenditures:		\$9,913,138.00	\$10,676,739.00	7.7%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

Department Goal Statement

- Ensure facility maintains or exceeds Adult Detention professional Standards.
- Ensure facility training conforms to all Adult Detention standards that meets and/or exceeds rating for all aspects of staffing.
- Ensure continued community involved programs, backed by volunteers, provide meaningful services to detainees allowing for personal growth and development.
- Ensure all efforts target a safe and secure facility.

5 Year Goals

- Improve and upgrade areas of need within the infrastructure of the facility (LED lighting, Door Openers, Classrooms, Living Spaces, Etc.)
- Improve response capabilities and apparatus, including safety equipment, for Special Operations and Response Teams.

Department Objectives

- Provide detainees with quality healthcare including mental healthcare that meets or exceeds standards.
- Provide detainees with food services that meets or exceeds standards.
- Provide detainees with phone and video visitation at a reasonable cost in order to promote meaningful family contact.
- Conduct preventive maintenance checks and services in order to ensure early detection of faulty items and maintain working order of the facility.

Department Performance Measures

Performance Measures	FY 22/23	FY 23/24	FY 24/25
Number of Adult in Custody (Average)	246	245	298
Number of Juveniles in Custody (Average)	11	15	11
Number of Beds (Adult)	400	400	400
Number of Beds (Juvenile)	0	0	0
Trustee Worked Hours	26,929	23,151	41,555

Chaves County LDWI Program



Elly T Hollon
DWI Coordinator

The mission of the Chaves County DWI Planning Council, hereafter referred to as the “Council”, is to reduce the number of incidences and the impact of Driving While Impaired (DWI)/ Driving Under the Influence (DUI) on the community. DWI/DUI means driving while impaired or under the influence of alcohol and/or other drugs.

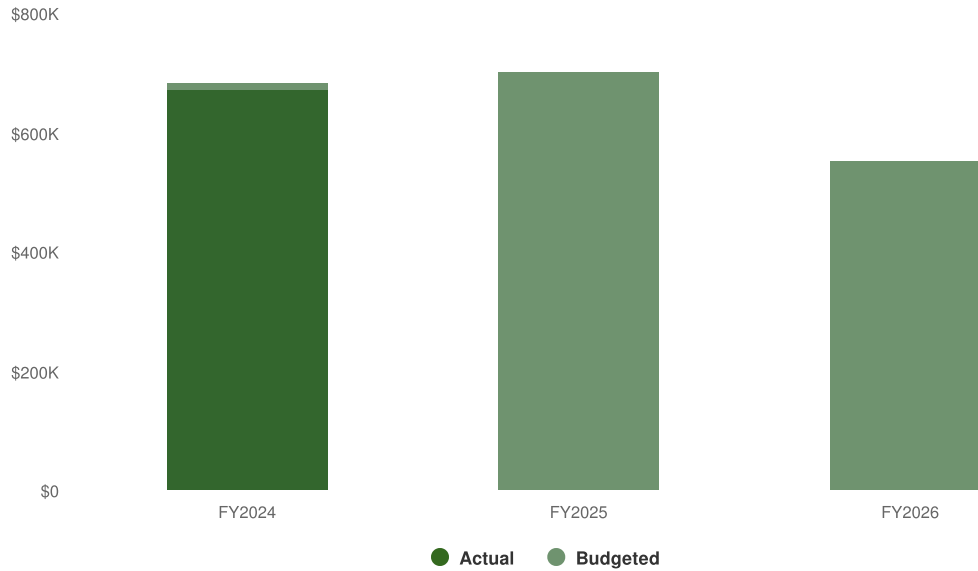
The Council plans, facilitates, and oversees the application process for funding its DWI related programs and makes recommendations for its Fiscal Year disbursements. The funding source includes, but is not limited to, the Local DWI Grant and Distribution, as administered by the Department of Finance and Administration of the State of New Mexico. The monies will be allocated to new, innovative, proven existing, or model programs, services, or activities to prevent or reduce the incidence of driving while impaired by the use of alcohol and/or other drugs. The Council also plans and executes other DWI/DUI community strategies.

Members of the Council recognize the importance of its mission and subordinate individual interests to the greater interest in establishing and maintaining a cooperative effort in meeting its mission. Each member of the Council will work to support and sustain the efforts of the other members.

Expenditures Summary

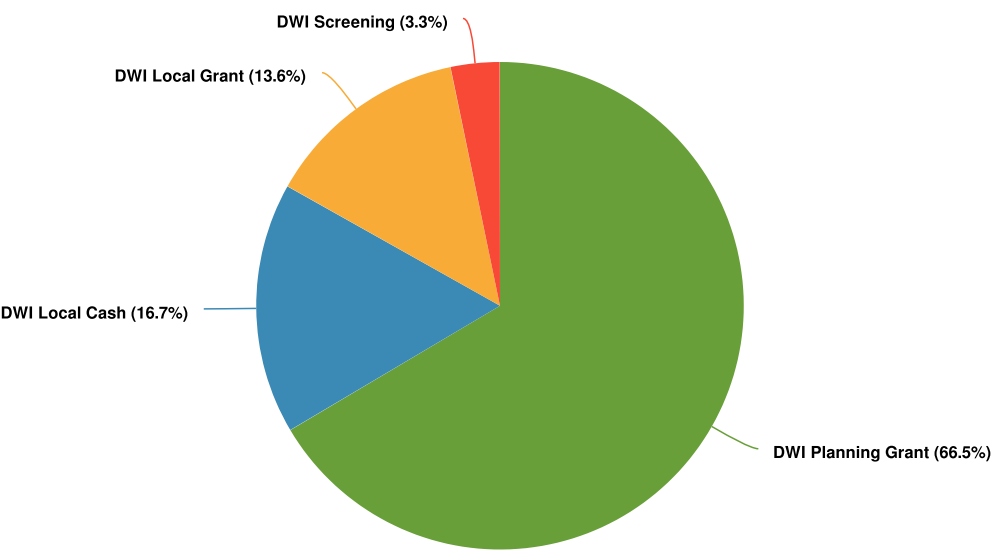
\$552,220 **-\$150,916**
(-21.46% vs. prior year)

DWI Proposed and Historical Budget vs. Actual

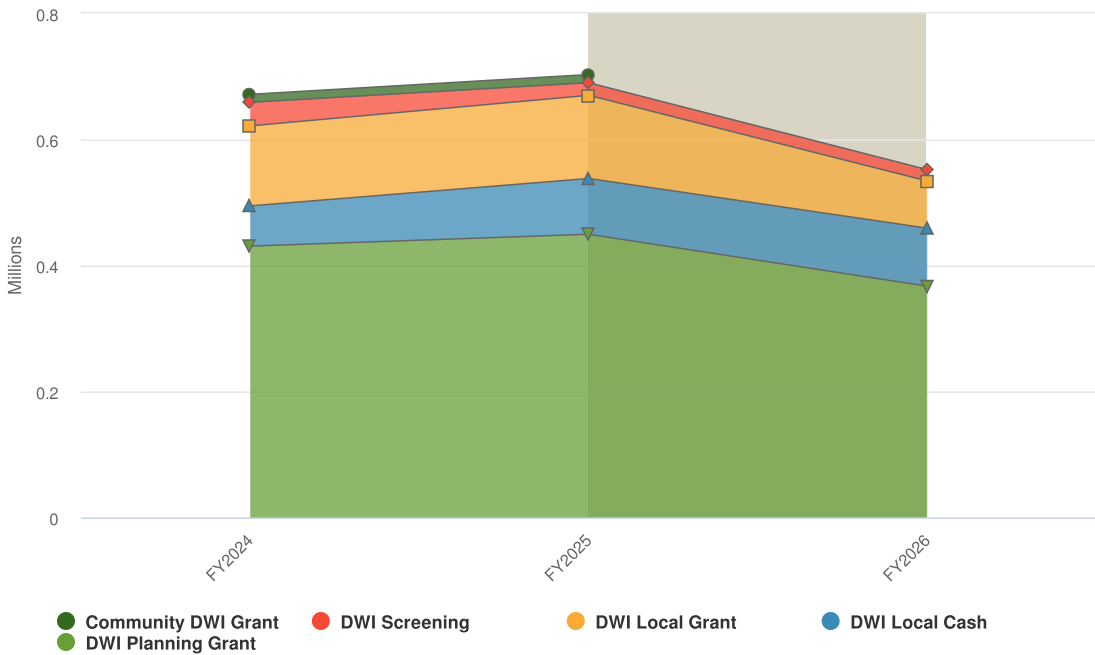


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



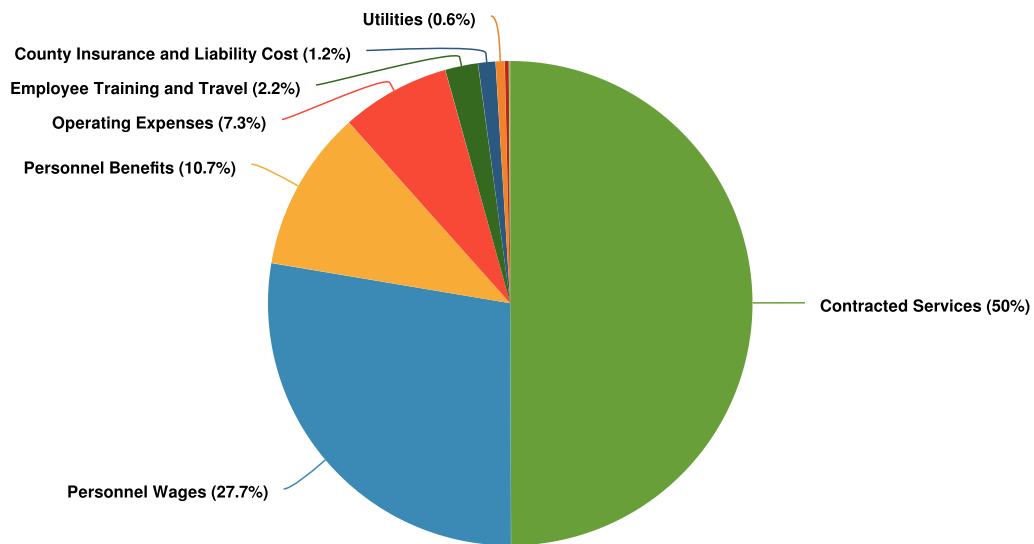
Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
DWI Planning Grant					
REGULAR SALARIES	432-7-761-102-000	\$196,226.00	\$43,971.00	-77.6%	
TEMPORARY SALARIES	432-7-761-104-000	\$0.00	\$50,399.00	N/A	
MEDICARE TAX	432-7-761-106-000	\$973.00	\$638.00	-34.4%	
F.I.C.A.	432-7-761-108-000	\$4,666.00	\$2,726.00	-41.6%	
P.E.R.A.	432-7-761-109-000	\$13,083.00	\$8,702.00	-33.5%	
GROUP INSURANCE	432-7-761-110-000	\$20,128.00	\$14,564.00	-27.6%	
RETIREE HEALTH CARE	432-7-761-111-000	\$860.00	\$879.00	2.2%	
VEH MAINT & REPAIR	432-7-761-221-000	\$1,700.00	\$1,444.00	-15.1%	
EMPLOYEE TRAINING	432-7-761-224-000	\$2,000.00	\$2,000.00	0%	
PER DIEM	432-7-761-225-000	\$5,935.00	\$5,935.00	0%	
MILEAGE REIMBURSEMENT	432-7-761-226-000	\$600.00	\$600.00	0%	
TRANSPORTATION EXPENSE	432-7-761-227-000	\$3,600.00	\$3,600.00	0%	
SUPPLIES/TOOLS	432-7-761-230-000	\$9,000.00	\$9,000.00	0%	
NON-EXPENDABLE SUPPLIES	432-7-761-231-000	\$6,000.00	\$1,000.00	-83.3%	
SUBSCRIPTIONS/PUBLICATIONS	432-7-761-237-000	\$4,908.00	\$4,908.00	0%	
RENTALS	432-7-761-251-000	\$3,682.00	\$3,682.00	0%	
PRINTING/PUBLISHING	432-7-761-252-000	\$1,600.00	\$1,600.00	0%	
DUES & OTHER FEES	432-7-761-253-000	\$400.00	\$400.00	0%	
CONTRACTUAL SERVICES	432-7-761-267-000	\$164,792.00	\$200,846.00	21.9%	
WORKERS COMPENSATION	432-7-761-312-000	\$2,371.00	\$2,590.00	9.2%	
TORT LIABILITY INSURANCE	432-7-761-313-000	\$1,944.00	\$2,332.00	20%	
POSTAGE/FREIGHT	432-7-761-339-000	\$1,500.00	\$1,500.00	0%	
TELEPHONE	432-7-761-340-000	\$3,618.00	\$3,374.00	-6.7%	

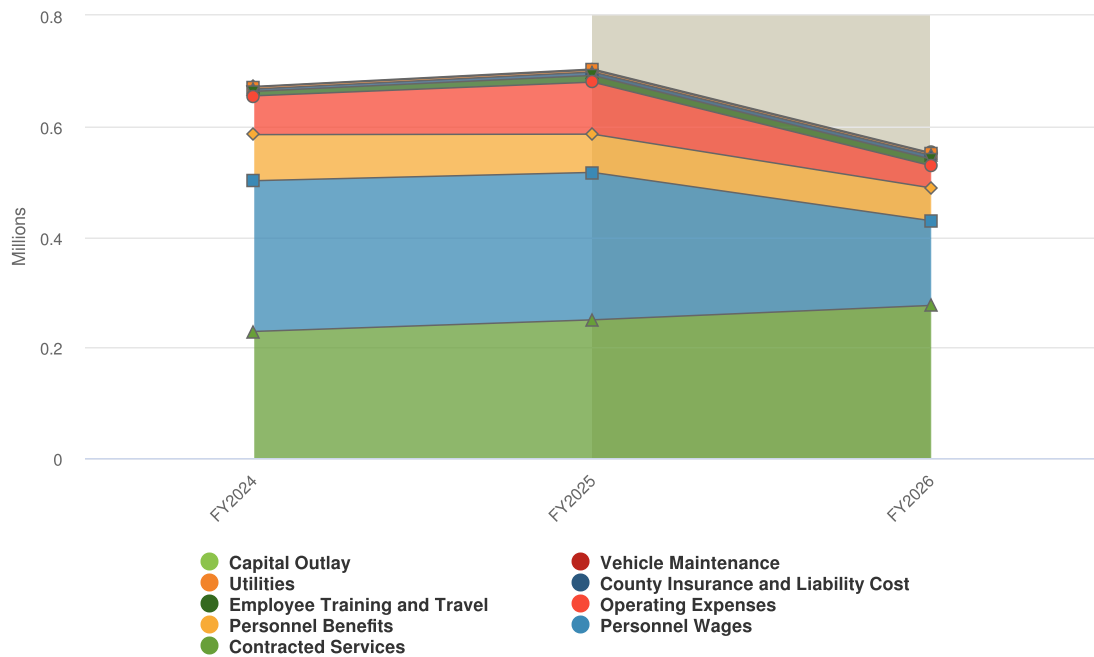
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Software Application	432-7-761-380-000	\$0.00	\$500.00	N/A	
Total DWI Planning Grant:		\$449,586.00	\$367,190.00	-18.3%	
DWI Local Grant					
SUBSCRIPTION/PUBLICATIONS	432-7-762-237-000	\$47,000.00	\$0.00	-100%	
CONTRACTUAL SERVICES	432-7-762-267-000	\$85,000.00	\$75,000.00	-11.8%	
Total DWI Local Grant:		\$132,000.00	\$75,000.00	-43.2%	
Community DWI Grant					
REGULAR SALARIES	432-7-763-102-000	\$13,000.00	\$0.00	-100%	
Total Community DWI Grant:		\$13,000.00	\$0.00	-100%	
DWI Local Cash					
REGULAR SALARIES	432-7-765-102-000	\$57,308.00	\$58,677.00	2.4%	
MEDICARE TAX	432-7-765-106-000	\$831.00	\$851.00	2.4%	
F.I.C.A.	432-7-765-108-000	\$3,553.00	\$3,638.00	2.4%	
P.E.R.A	432-7-765-109-000	\$10,774.00	\$11,613.00	7.8%	
GROUP INSURANCE	432-7-765-110-000	\$13,128.00	\$14,564.00	10.9%	
RETIREE HEALTH CARE	432-7-765-111-000	\$1,146.00	\$1,174.00	2.4%	
WORKERS COMPENSATION	432-7-765-312-000	\$1,810.00	\$1,513.00	-16.4%	
Total DWI Local Cash:		\$88,550.00	\$92,030.00	3.9%	
DWI Screening					
SUPPLIES/TOOLS	432-7-766-230-000	\$17,000.00	\$17,000.00	0%	
NON-EXPENDABLE SUPPLIES	432-7-766-231-000	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	432-7-766-237-000	\$2,000.00	\$0.00	-100%	
Total DWI Screening:		\$20,000.00	\$18,000.00	-10%	
Total Public Works:		\$703,136.00	\$552,220.00	-21.5%	
Total Expenditures:		\$703,136.00	\$552,220.00	-21.5%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

The Challenge of Poverty:

Poverty in New Mexico is a significant factor that presents challenges to health and wellness programs and affects the overall health and well-being of New Mexico families. Nearly one third (30.1%) of New Mexico children grow up in poor households, that is, households whose annual income was below the federal poverty level. About two in five New Mexico children (38.4%) live in households that receive Supplemental Security Income (SSI), cash public assistance income, or Food Stamp/SNAP benefits. Despite, or perhaps because of the challenges, state, county and community programs continue to work aggressively to improve the life course trajectory for children in New Mexico.

Healthy Behaviors Foster Resilient Youth:

The future success and health of New Mexico youth may be determined by the behaviors they engage in as young people. The five leading causes of death among New Mexicans aged 15-24 years were unintentional injury (predominantly motor vehicle crashes and drug overdoses), suicide, homicide, cancer, and congenital abnormalities.¹ These causes of death are associated with alcohol and drug use, suicidal behaviors, and physical violence. The three leading causes of death, unintentional injury, suicide, and homicide are highly associated with behaviors that can be modified, such as alcohol and drug use, seat belt use and other driving behaviors, suicidal behaviors, and engaging in physical violence. For two of the leading causes of death, New Mexico has experienced decreases in death rates over the last decade.

Alcohol, Tobacco, and Other Drug Use:

Alcohol use at an early age is associated with adverse outcomes later in life, such as alcohol dependence and abuse, and is also associated with traffic-related fatalities and other injuries. Most alcohol related behaviors have decreased in prevalence in recent years among New Mexico high school students. Current drinking (at least one drink in the past 30 days) decreased from 50.7% in 2003 to 26.1% in 2016, and binge drinking decreased from 35.4% to 14.6% (Figure 1). Among middle school students, 8.5% were current drinkers and 5.0% were binge drinkers.

Alcohol use varied with parent education, an indicator of socioeconomic status. High school students whose parents didn't finish high school had a higher rate of binge drinking than those parents with a college or professional school education (18.9% vs. 10.3%). There were no differences for most alcohol indicators by race/ethnicity.

Illicit drug use among adolescents is associated with heavy alcohol and tobacco use, violence, and suicide. In descending order, drugs with the highest current use rates among high school students were marijuana (25.3%), painkillers to get high (7.9%), ecstasy (4.6%), cocaine (4.5%), methamphetamines (3.2%), inhalants (4.2%), and heroin (2.8%). Among middle school students, lifetime use rates were 14.0% for marijuana, 6.7% for inhalants, 5.2% for prescription drug use without a prescription, 2.7% for cocaine, and 2.5% for pain killers to get high. While American Indian high school students had a higher rate of current marijuana use (33.9%) than other students, other differences in drug use by race/ethnicity were not statistically significant.



In the case of every drug, the prevalence of use increased with decreasing levels of parent education.

Suicidal Behaviors:

Past suicide attempts are a leading risk factor for future suicides. Past year (2021) suicide attempts among high school students have decreased over the past several years from a high rate of 14.5% in 2006 to 9.4% in 2016. In 2015, 8.8% of middle school students made at least one lifetime suicide attempt.

Suicide attempts were far more common among girls than boys. This is true in both middle school (12.0% vs. 4.4%) and high school (12.4% vs. 6.4%). Among high school students, American Indian students (13.9%) had higher rates than Hispanic (8.6%) or White (8.6%) students. Disparities by race/ethnicity were not apparent among middle school students.

Department Objectives

The Chaves County DWI Prevention Program Needs Assessment provides very specific and up-to-date information utilizing existing data sources includes trends, patterns, risk, and protective factors, along with relevant New Mexico and National comparisons. The purpose of this assessment is three-fold:

1. Provide a picture of what has been occurring in Chaves County, in New Mexico, and nationally, on alcohol abuse, DWI, and relational risk and protective factors involving young people.
2. Provide a roadmap (trends) for evaluating the community's risk and protective factors over time in Chaves County.
3. Provide an empirical assessment tool for the basis of current and future Chaves County DWI Prevention Program planning and policymaking.

Additionally, the overall state of health in New Mexico is included as part of the assessment. This provides a basic overall understanding of the needs and challenges existing in New Mexico for the Torrance County DWI Prevention Program and other Torrance County key stakeholders.



Department Performance Measures

1. Chaves County's poverty rate is very high at 27.6% of the population. The Chaves County poverty rate is the third highest in New Mexico, with only Luna and McKinley Counties higher.
2. Chaves County also has a high rate of population under 5 years old (6th highest in the State). Correlating this data with additional statistics may show that there is a high number of teen mothers raising children in Chaves County and this would be an additional risk factor.
3. Chaves County also has the 7th highest population of under 18, which represents 25% of the total population. This large number corresponds with a much higher resource burden on the Chaves County Juvenile Justice System than most other counties in New Mexico.
4. Another potential community risk factor is that the total employment percent change from 2020-2021 was down by -5.9%.
5. Chaves County is ranked 30th out of 33 NM Counties in high school graduation rates.
6. Chaves County is ranked 13th out of 33 NM Counties in Median Gross Rent costs.
7. Chaves County also has high financial resources for those with a disability under the age of 65 years, which makes up 13.4% of the population.
8. Another economic risk factor and a weight on the system is the 14.9% of the population without health insurance. In this category, Chaves County is the 6th highest out of 33 Counties in NM.
9. Another risk factor is the rural characteristics of Chaves County. This brings challenges to the availability of treatment and mental health providers.
10. On the protective side, we know from empirical research and data that, in general, children living in rural areas receive more social and emotional support than children living in urban areas.
11. Also, a protective factor is that, generally studies show rural neighborhoods to be more friendly and safer.

**Alcohol
Drugs
Texting
While Driving
KILLS**



Facility Maintenance



Scott Massey
Facility Maintenance Director

Chaves County Facilities Maintenance is an internal service organization that provides responsive, cost-effective and high quality services in the operation, maintenance and repair of County facilities.

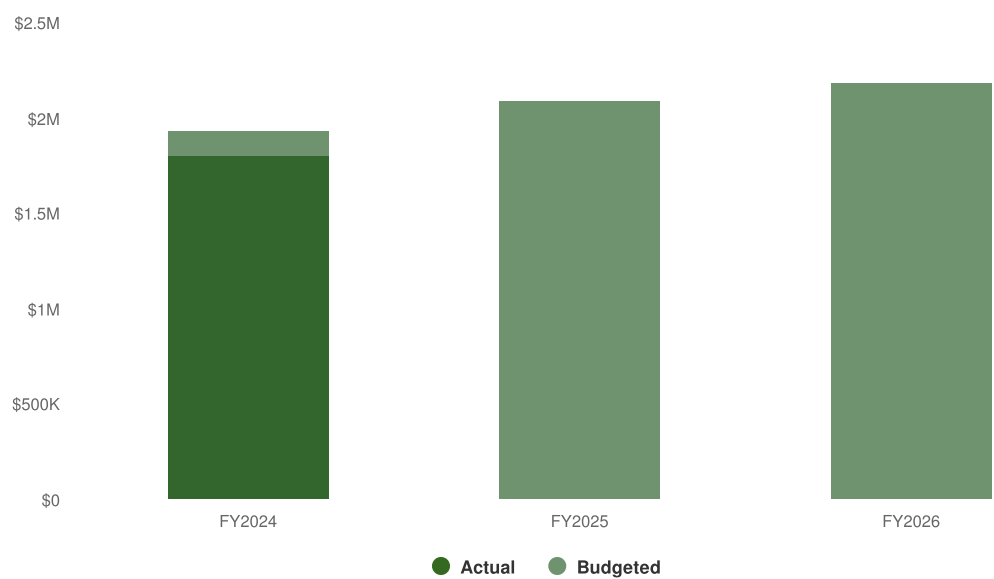
Expenditures Summary

\$2,186,371

\$92,134

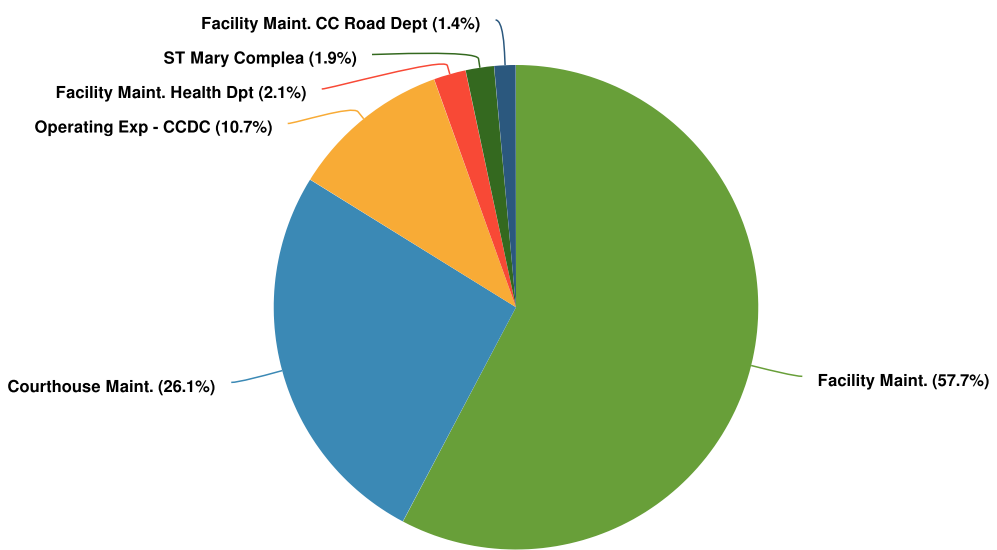
(4.40% vs. prior year)

Facility Maintenance Proposed and Historical Budget vs. Actual

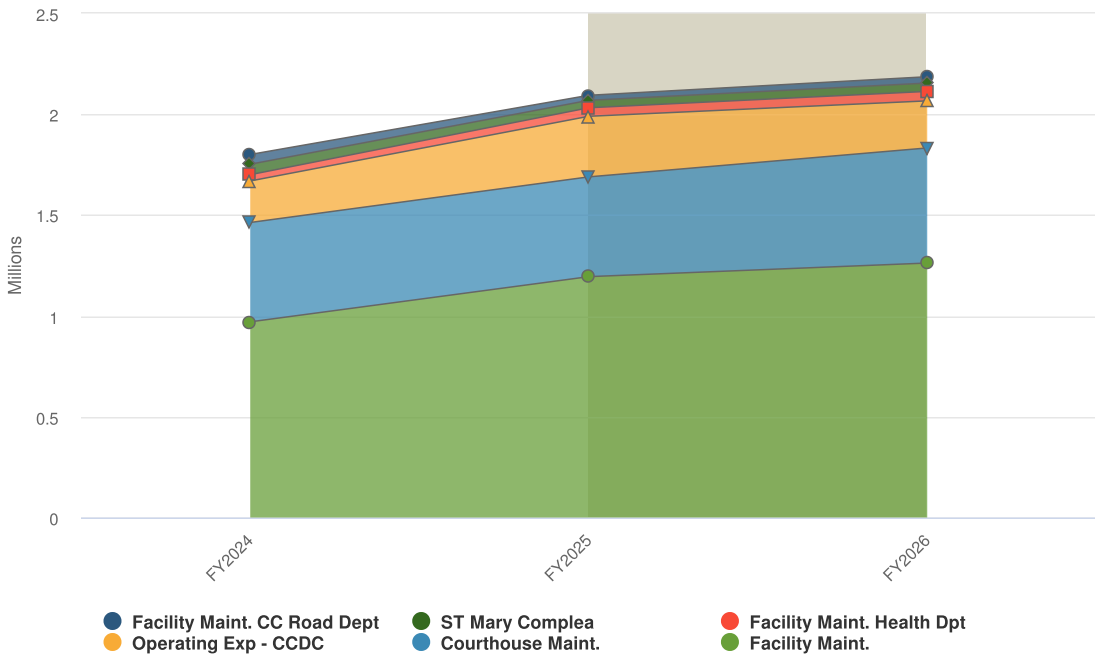


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Facility Maint.					
REGULAR SALARIES	401-6-691-102-000	\$561,157.00	\$573,307.00	2.2%	
OVERTIME SALARIES	401-6-691-105-000	\$23,000.00	\$25,000.00	8.7%	
MEDICARE TAX	401-6-691-106-000	\$8,253.00	\$8,313.00	0.7%	
F I C A	401-6-691-108-000	\$35,288.00	\$35,544.00	0.7%	
P E R A	401-6-691-109-000	\$107,002.00	\$113,463.00	6%	
GROUP INSURANCE	401-6-691-110-000	\$100,643.00	\$110,752.00	10%	
RETIREE HEALTH CARE	401-6-691-111-000	\$41,977.00	\$55,168.00	31.4%	
VEH/HVY EQUIP. REPAIR	401-6-691-221-000	\$8,000.00	\$5,000.00	-37.5%	
EMPLOYEE TRAINING	401-6-691-224-000	\$5,000.00	\$12,000.00	140%	
PER DIEM EXPENSE	401-6-691-225-000	\$300.00	\$600.00	100%	
MILEAGE REIMBURSEMENT	401-6-691-226-000	\$400.00	\$200.00	-50%	
TRANSPORTATION EXPENSE	401-6-691-227-000	\$15,000.00	\$8,000.00	-46.7%	
SUPPLIES/TOOLS	401-6-691-230-000	\$58,500.00	\$63,084.00	7.8%	
NON-EXPENDABLE SUPPLIES	401-6-691-231-000	\$7,500.00	\$8,000.00	6.7%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-691-237-000	\$500.00	\$1,000.00	100%	
UNIFORMS	401-6-691-238-000	\$9,700.00	\$13,000.00	34%	
LANDFILL FEES	401-6-691-242-000	\$1,000.00	\$100.00	-90%	
HIGHWAY LIGHTS	401-6-691-243-000	\$25,000.00	\$25,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	401-6-691-244-000	\$1,500.00	\$1,500.00	0%	
EMPLOYEE TESTING	401-6-691-247-000	\$1,000.00	\$1,000.00	0%	
RENTALS	401-6-691-251-000	\$5,000.00	\$5,000.00	0%	
PRINTING/PUBLISHING	401-6-691-252-000	\$200.00	\$100.00	-50%	
BLDG. IMPROVEMENT PROJECTS	401-6-691-256-000	\$15,000.00	\$21,000.00	40%	

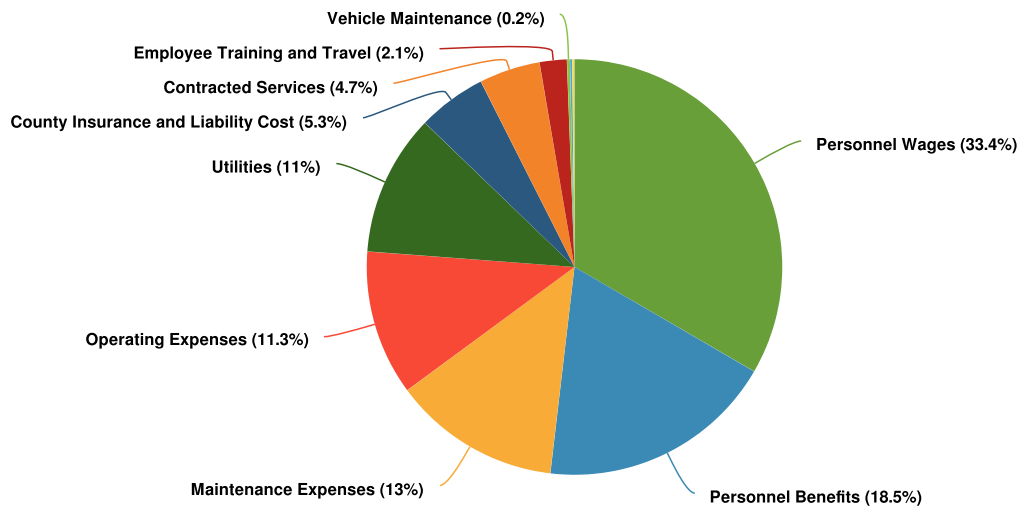
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
FACILITY MAINT/REPAIR	401-6-691-257-000	\$65,000.00	\$60,000.00	-7.7%	
PROFESSIONAL SERVICES	401-6-691-260-000	\$4,681.00	\$3,091.00	-34%	
CONTRACTUAL SERVICES	401-6-691-267-000	\$33,500.00	\$31,400.00	-6.3%	
WORKERS COMPENSATION	401-6-691-312-000	\$10,957.00	\$14,509.00	32.4%	
TORT LIABILITY INSURANCE	401-6-691-313-000	\$6,629.00	\$7,955.00	20%	
PROPERTY INSURANCE	401-6-691-314-000	\$1,543.00	\$1,851.00	20%	
LIABILITY INSURANCE	401-6-691-315-000	\$5,306.00	\$6,367.00	20%	
OTHER INSURANCE	401-6-691-319-000	\$445.00	\$534.00	20%	
POSTAGE/FREIGHT	401-6-691-339-000	\$100.00	\$100.00	0%	
TELEPHONE	401-6-691-340-000	\$10,404.00	\$9,297.00	-10.6%	
UTILITIES	401-6-691-341-000	\$22,534.00	\$37,380.00	65.9%	
LEASE PURCHASE	401-6-691-375-000	\$2,650.00	\$3,600.00	35.8%	
Total Facility Maint.:		\$1,194,669.00	\$1,262,215.00	5.7%	
Courthouse Maint.					
REGULAR SALARIES	401-6-692-102-000	\$107,581.00	\$123,303.00	14.6%	
OVERTIME SALARIES	401-6-692-105-000	\$8,000.00	\$8,500.00	6.3%	
MEDICARE TAX	401-6-692-106-000	\$1,560.00	\$1,788.00	14.6%	
F I C A	401-6-692-108-000	\$6,670.00	\$7,644.00	14.6%	
P E R A	401-6-692-109-000	\$20,225.00	\$24,402.00	20.7%	
GROUP INSURANCE	401-6-692-110-000	\$25,000.00	\$36,445.00	45.8%	
RETIREE HEALTH CARE	401-6-692-111-000	\$17,610.00	\$10,492.00	-40.4%	
SUPPLIES	401-6-692-230-000	\$23,100.00	\$28,900.00	25.1%	
NON-EXPENDABLE SUPPLIES	401-6-692-231-000	\$5,900.00	\$6,500.00	10.2%	
FACILITY MAINTENANCE/REPAIR	401-6-692-257-000	\$44,850.00	\$50,000.00	11.5%	
CONTRACTUAL SERVICES	401-6-692-267-000	\$45,150.00	\$50,000.00	10.7%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
WORKERS COMPENSATION	401-6-692-312-000	\$2,525.00	\$3,309.00	31%	
TORT LIABILITY INSURANCE	401-6-692-313-000	\$1,257.00	\$1,508.00	20%	
PROPERTY INSURANCE	401-6-692-314-000	\$66,899.00	\$80,279.00	20%	
OTHER INSURANCE	401-6-692-319-000	\$445.00	\$534.00	20%	
TELEPHONE	401-6-692-340-000	\$8,930.00	\$9,404.00	5.3%	
UTILITIES	401-6-692-341-000	\$109,234.00	\$127,895.00	17.1%	
Total Courthouse Maint.:		\$494,936.00	\$570,903.00	15.3%	
Facility Maint. Health Dpt					
SUPPLIES/TOOLS	401-6-693-230-000	\$5,000.00	\$5,000.00	0%	
FACILITY MAINTENANCE/REPAIR	401-6-693-257-000	\$7,700.00	\$3,000.00	-61%	
CONTRACTUAL SERVICES	401-6-693-267-000	\$1,400.00	\$1,300.00	-7.1%	
UTILITIES	401-6-693-341-000	\$28,199.00	\$37,655.00	33.5%	
Total Facility Maint. Health Dpt:		\$42,299.00	\$46,955.00	11%	
Facility Maint. CC Road Dept					
SUPPLIES/TOOLS	401-6-694-230-000	\$6,000.00	\$2,000.00	-66.7%	
BLDG.IMPROVEMENT PROJECTS	401-6-694-256-000	\$12,000.00	\$25,000.00	108.3%	
FACILITY MAINT/REPAIR	401-6-694-257-000	\$6,000.00	\$2,500.00	-58.3%	
PROFESSIONAL SERVICES	401-6-694-260-000		\$850.00	N/A	
CONTRACTUAL SERVICES	401-6-694-267-000	\$1,000.00	\$1,000.00	0%	
Total Facility Maint. CC Road Dept:		\$25,000.00	\$31,350.00	25.4%	
ST Mary Complea					
SUPPLIES/TOOLS	401-6-699-230-000	\$3,000.00	\$4,000.00	33.3%	
NON-EXPENDABLE SUPPLIES	401-6-699-231-000	\$1,000.00	\$500.00	-50%	
BLDG IMPROVEMENT PROJECTS	401-6-699-256-000	\$5,000.00	\$12,000.00	140%	
FACILITY MAINTENANCE/REPAIR	401-6-699-257-000	\$7,500.00	\$5,500.00	-26.7%	

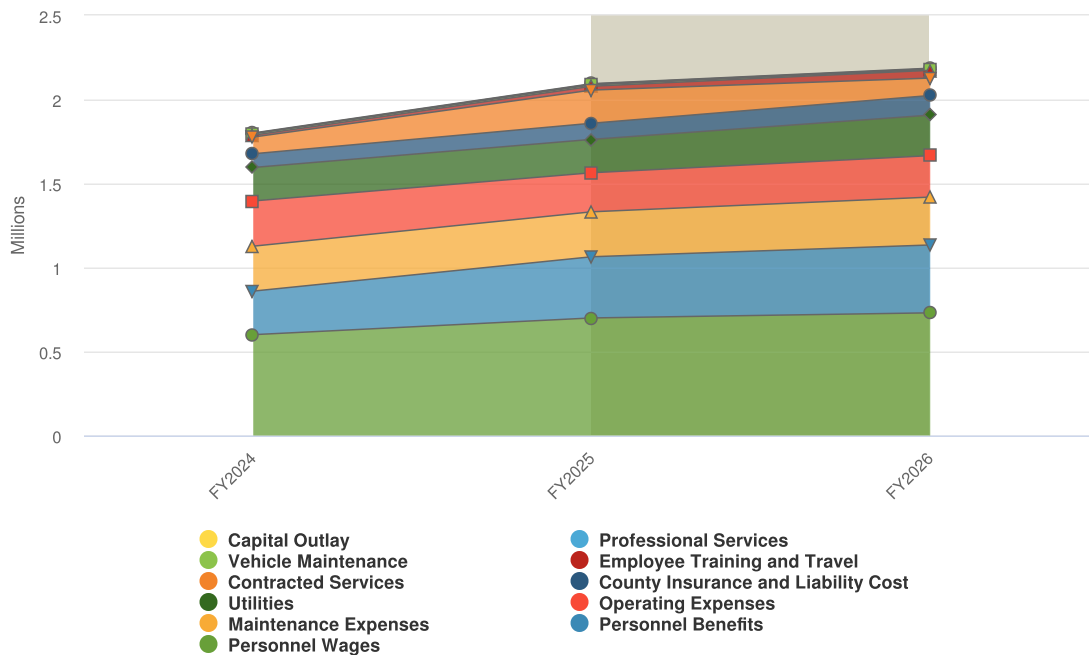
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
CONTRACTUAL SERVICES	401-6-699-267-000	\$1,000.00	\$0.00	-100%	
UTILITIES	401-6-699-341-000	\$19,333.00	\$19,448.00	0.6%	
Total ST Mary Complea:		\$36,833.00	\$41,448.00	12.5%	
Total General Government:		\$1,793,737.00	\$1,952,871.00	8.9%	
Public Safety					
Operating Exp - CCDC					
TRAINING	401-6-696-224-000		\$25,000.00	N/A	
PER DIEM	401-6-696-225-000	\$2,000.00	\$500.00	-75%	
SUPPLIES/TOOLS	401-6-696-230-000	\$75,000.00	\$80,000.00	6.7%	
NON-EXPENDABLE SUPPLIES	401-6-696-231-000	\$2,000.00	\$1,000.00	-50%	
RENTALS	401-6-696-251-000	\$1,500.00	\$1,000.00	-33.3%	
BLDG.IMPROVEMENTS	401-6-696-256-000	\$29,500.00	\$36,000.00	22%	
FACILITY MAINT/REPAIR	401-6-696-257-000	\$75,000.00	\$70,000.00	-6.7%	
CONTRACTUAL SERVICES	401-6-696-267-000	\$115,500.00	\$20,000.00	-82.7%	
Total Operating Exp - CCDC:		\$300,500.00	\$233,500.00	-22.3%	
Total Public Safety:		\$300,500.00	\$233,500.00	-22.3%	
Total Expenditures:		\$2,094,237.00	\$2,186,371.00	4.4%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

The primary goal of facility maintenance is to guarantee the functionality and longevity of physical assets within a facility. Achieving this involves a proactive approach to address potential issues before they escalate, ensuring that equipment, infrastructure, and systems operate at peak efficiency.

Department Objectives

Minimizing the loss of productive time because of equipment failure (minimizing idle time of equipment due to break down). Minimizing the repair time and repair cost. Minimizing the loss due to production stoppages. Efficient use of maintenance personnel and equipment.

Department Performance Measures

Chaves County Facilities Maintenance strives to provide the following;

- Increased Safety and Security
- Optimized Energy Efficiency
- Streamlined Maintenance Operations
- Healthy Equipment
- Space Utilization
- Sustainability
- Comply with Regulations
- Efficient Communication and Collaboration
- Training and Development
- Tracking Progress
- Conclusion or Close Out

Information Technology



Andrew Rey
Information Technology Director

The IT department is the behind-the-scenes crew that keeps Chaves County's technology running smoothly. We wear many hats, but some of our main functions include:

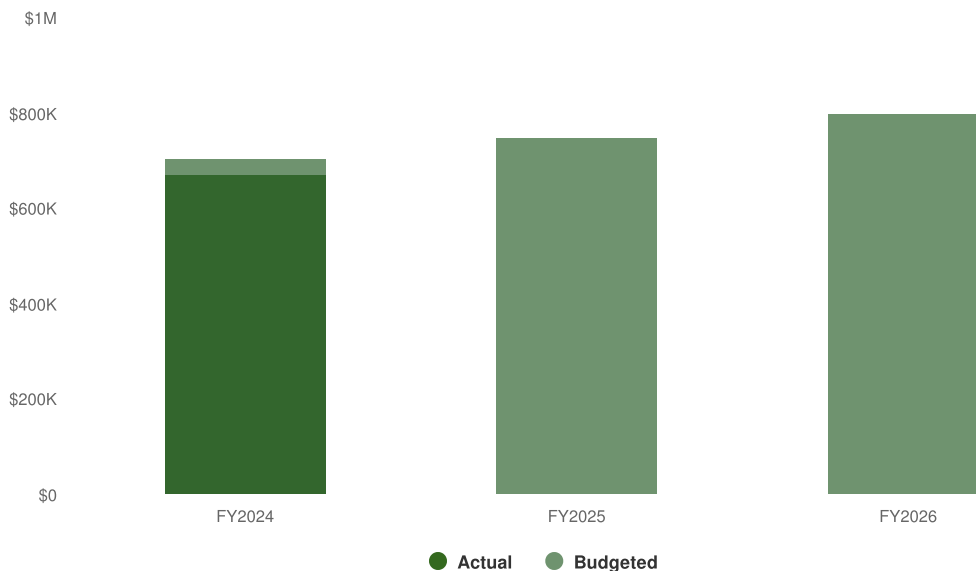
- **Maintaining technology:** This includes fixing computers, installing software updates, and troubleshooting any tech issues that employees encounter.
- **Security:** IT departments make sure the organization's data and devices are safe from hackers and other threats. They also implement policies and controls to restrict access to sensitive information.
- **Support:** IT professionals are the go-to people for employees who need help with anything tech-related, from troubleshooting software and hardware to resetting passwords.
- **Planning:** IT departments stay on top of the latest tech trends and plan for how the organization can use new technologies to improve efficiency, productivity, and security.
- **Implementation:** IT is the bridge between setting up, testing, training and troubleshooting all new technical additions to Chaves County.

In short, the IT department keeps the tech infrastructure running smoothly so everyone else can focus on their jobs.

Expenditures Summary

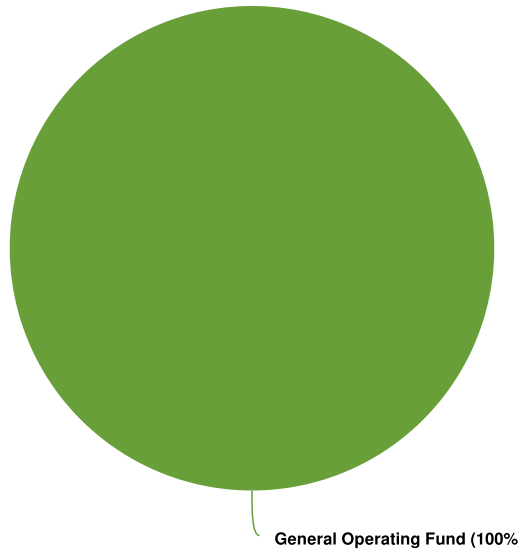
\$799,066 **\$50,453**
(6.74% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

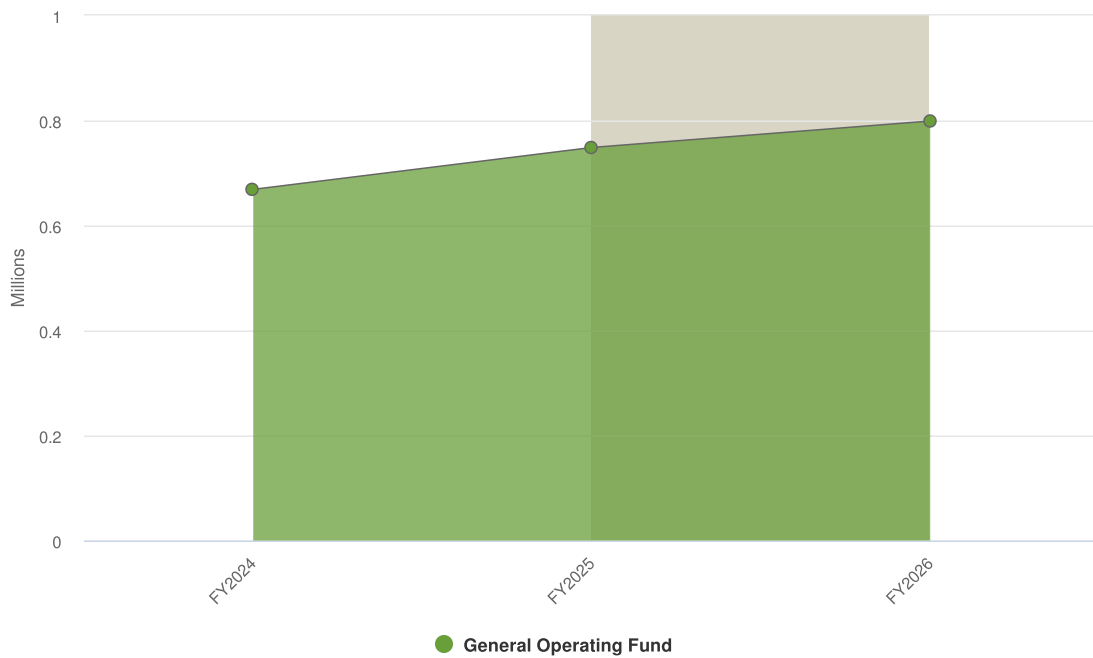


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
General Operating Fund					
401-General Fund					
REGULAR SALARIES	401-6-622-102-000	\$283,230.00	\$337,646.00	19.2%	
OVERTIME SALARIES	401-6-622-105-000	\$3,000.00	\$7,500.00	150%	
MEDICARE TAX	401-6-622-106-000	\$4,107.00	\$4,927.00	20%	
F I C A	401-6-622-108-000	\$17,560.00	\$21,063.00	19.9%	
P E R A	401-6-622-109-000	\$53,247.00	\$66,802.00	25.5%	
GROUP INSURANCE	401-6-622-110-000	\$61,146.00	\$88,354.00	44.5%	
RETIREE HEALTH CARE	401-6-622-111-000	\$5,665.00	\$6,794.00	19.9%	
VEH/HVY EQUIP. REPAIR	401-6-622-221-000	\$1,000.00	\$1,000.00	0%	
EMPLOYEE TRAINING	401-6-622-224-000	\$12,000.00	\$12,000.00	0%	
PER DIEM EXPENSE	401-6-622-225-000	\$1,500.00	\$1,500.00	0%	
MILEAGE REIMBURSEMENT	401-6-622-226-000	\$250.00	\$250.00	0%	
TRANSPORTATION EXPENSE	401-6-622-227-000	\$250.00	\$250.00	0%	
SUPPLIES/TOOLS	401-6-622-230-000	\$8,000.00	\$5,000.00	-37.5%	
NON-EXPENDABLE SUPPLIES	401-6-622-231-000	\$25,000.00	\$15,000.00	-40%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-622-237-000	\$300.00	\$300.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-622-249-000	\$246,500.00	\$186,500.00	-24.3%	
DUES & OTHER FEES	401-6-622-253-000	\$150.00	\$150.00	0%	
Professional Services	401-6-622-260-000	\$6,774.00	\$15,000.00	121.4%	
WORKERS COMPENSATION	401-6-622-312-000	\$1,949.00	\$2,544.00	30.5%	
TORT LIABILITY INSURANCE	401-6-622-313-000	\$3,193.00	\$3,832.00	20%	
PROPERTY INSURANCE	401-6-622-314-000	\$539.00	\$647.00	20%	
LIABILITY INSURANCE	401-6-622-315-000	\$989.00	\$1,187.00	20%	
POSTAGE/FREIGHT	401-6-622-339-000	\$100.00	\$100.00	0%	
TELEPHONE	401-6-622-340-000	\$3,269.00	\$3,824.00	17%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
UTILITIES	401-6-622-341-000	\$8,895.00	\$10,896.00	22.5%	
380- Software Applications	401-6-622-380-000	\$0.00	\$6,000.00	N/A	
Total 401-General Fund:		\$748,613.00	\$799,066.00	6.7%	
Total General Operating Fund:		\$748,613.00	\$799,066.00	6.7%	

Expenditures by Function

Department Goals



- **Improve efficiency and productivity:** By using technology effectively, Chaves County IT can streamline processes, automate tasks, and improve service delivery to citizens.
- **Enhance citizen services:** IT can help Chaves County provide better access to information and services online, making it easier for citizens to interact with their government.
- **Increase transparency and accountability:** Chaves County can use technology to share information more openly with citizens, which helps to build trust and public confidence.
- **Promote innovation:** IT can be a tool for developing new and creative ways to address government challenges.
- **Ensure cybersecurity:** Protecting government data and systems from cyberattacks is a top priority for our IT department.

Department Objectives

Continuous Objectives:

- **Increase user satisfaction:** Our IT Department continues to implement more user friendly documentation, user training, and simplifies access to help desk and availability of support.
- **Increase efficiency:** We continue to automate tasks, simplify processes, implement cloud based solutions, and aim to reduce complexity of functions.
- **Increase security posture:** Continue to update software and operating systems across the county. Conduct regular security assessments and patch management schedules.

Priority Objectives:

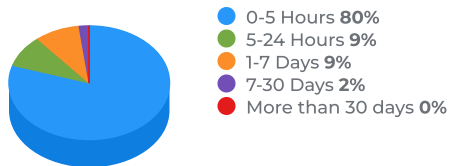
- **Workstation Operating Systems Upgrades:** Continue to replace end of life operating systems and software across the County
- **Storage and Backup:** Ensuring that backups and data are secure and available in case of an emergency.
- **Technical Controls:** Establishing technical controls to secure our network.
- **Compliance:** Ensure standards are established and being followed.
- **Operating Procedures:** Established proper standard operating procedures.

Long Term Objectives:

- Planning and replacement road-map to ensure a more effective and efficient cycle of replacements and upgrades.
- Improving documentation and establishing proper security controls.

Department Performance Measures

Ticket Resolution Time



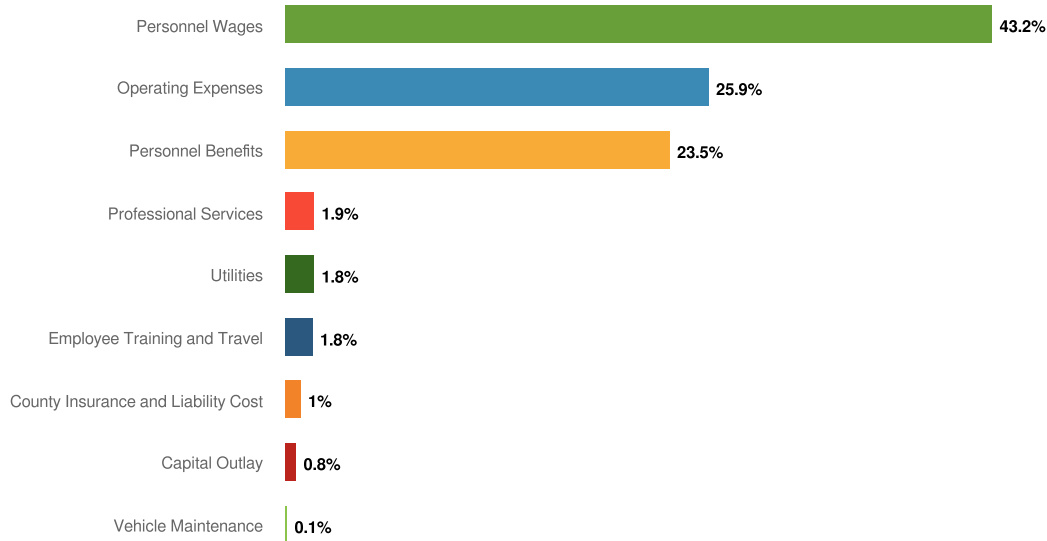
Performance Goals

Security Incidents	0
Network Outages	0
Malicious Link and Phishing Clicks	0
Network Outages	0
System Uptime	100%

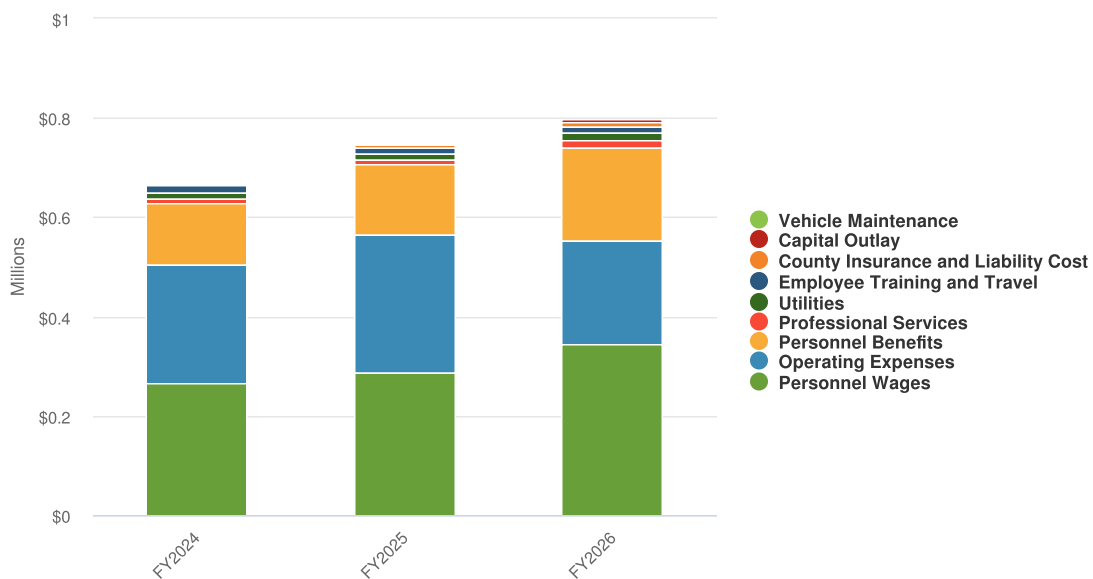
Expenditures by Expense Type

The Information Technology fund's major expenditure change this year are primarily driven by two key factors: an increase in staffing request and the redistribution of software licensing costs across all departments. As we continue to grow, additional team members are needed to support ongoing operations and future initiatives. At the same time, we've adjusted how software expenses are allocated, ensuring that costs are more accurately shared based on usage across the county. These changes are part of a broader effort to align our budget with current needs and promote more balanced, efficient resource management.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Finance



Anabel Barraza
CFO

In Chaves County's finance department, we always strive to protect and be good stewards of the taxpayer's money. We have an amazing team that oversees all finances including payroll, accounts payable, fixed assets, accounts receivable and overall budget of the County. We serve as customer services to our other team members that work throughout the County and for our citizens.

"Providing finance fluency that is understandable to the public, departments and governance."

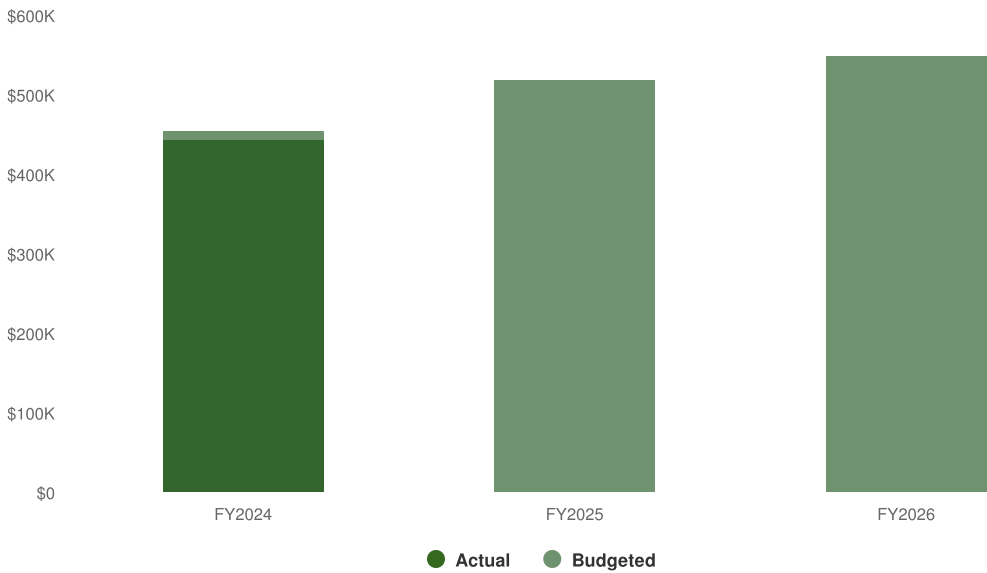
Expenditures Summary

\$549,480

\$30,086

(5.79% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Function

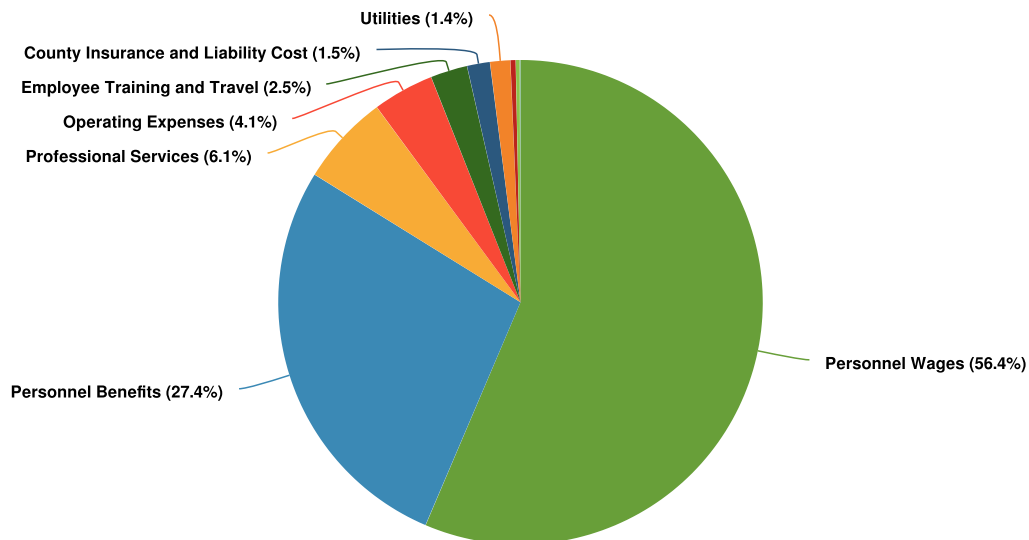
Name	Account ID	FY2025 Budget	FY 2026 Final Budget Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Finance					
REGULAR SALARIES	401-6-631-102-000	\$282,602.00	\$293,539.00	3.9%	
TEMPORARY SALARIES	401-6-631-104-000	\$15,000.00	\$15,000.00	0%	
OVERTIME SALARIES	401-6-631-105-000	\$1,500.00	\$1,500.00	0%	
MEDICARE TAX	401-6-631-106-000	\$4,098.00	\$4,256.00	3.9%	
F I C A	401-6-631-108-000	\$17,521.00	\$18,199.00	3.9%	
P E R A	401-6-631-109-000	\$53,129.00	\$58,093.00	9.3%	
GROUP INSURANCE	401-6-631-110-000	\$58,535.00	\$64,212.00	9.7%	
RETIREE HEALTH CARE	401-6-631-111-000	\$5,652.00	\$5,871.00	3.9%	
VEH MAINT & REPAIR	401-6-631-221-000	\$250.00	\$250.00	0%	
EMPLOYEE TRAINING	401-6-631-224-000	\$4,000.00	\$4,500.00	12.5%	
PER DIEM EXPENSE	401-6-631-225-000	\$6,200.00	\$8,000.00	29%	
MILEAGE REIMBURSEMENT	401-6-631-226-000	\$1,000.00	\$1,000.00	0%	
TRANSPORTATION EXPENSE	401-6-631-227-000	\$100.00	\$100.00	0%	
SUPPLIES/TOOLS	401-6-631-230-000	\$4,000.00	\$4,200.00	5%	
NON-EXPENDABLE SUPPLIES	401-6-631-231-000	\$3,500.00	\$3,500.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-631-237-000	\$800.00	\$800.00	0%	
PRE-EMPLOYMENT PHYSICALS	401-6-631-244-000	\$200.00	\$200.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-631-249-000	\$7,000.00	\$7,000.00	0%	
RENTALS	401-6-631-251-000	\$2,300.00	\$2,300.00	0%	
PRINTING/PUBLISHING	401-6-631-252-000	\$250.00	\$250.00	0%	
DUES & OTHER FEES	401-6-631-253-000	\$2,400.00	\$2,400.00	0%	
PROFESSIONAL SERVICES	401-6-631-260-000	\$31,142.00	\$33,344.00	7.1%	
CONTRACTUAL SERVICES	401-6-631-267-000	\$1,880.00	\$1,880.00	0%	
WORKERS COMPENSATION	401-6-631-312-000	\$695.00	\$872.00	25.5%	

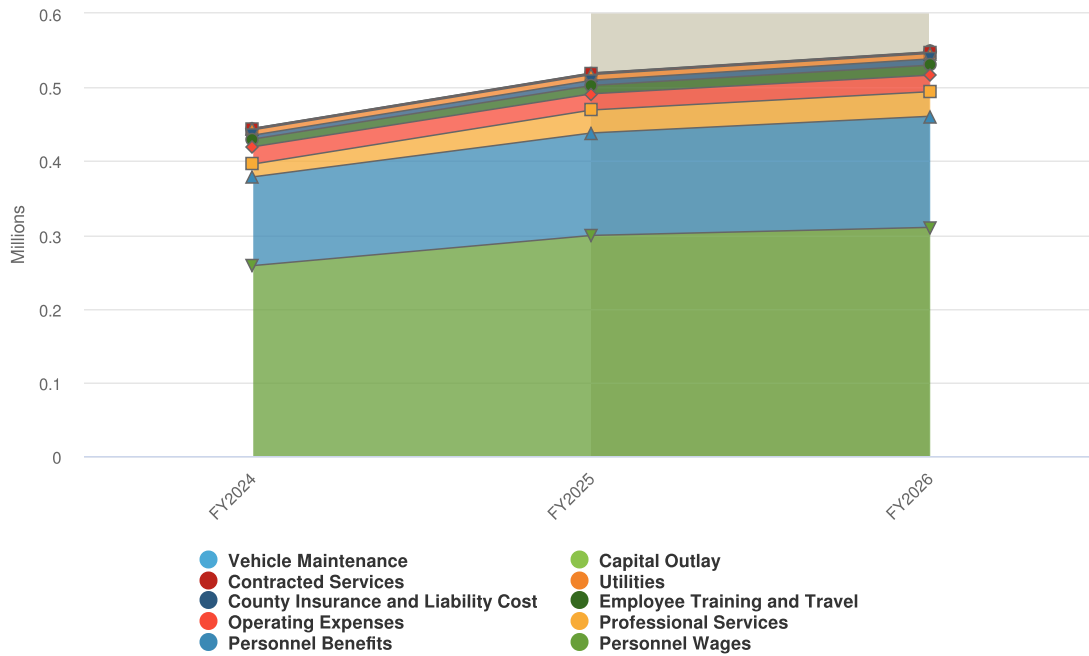
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
TORT LIABILITY INSURANCE	401-6-631-313-000	\$3,154.00	\$3,785.00	20%	
PROPERTY INSURANCE	401-6-631-314-000	\$1,787.00	\$2,145.00	20%	
LIABILITY INSURANCE	401-6-631-315-000	\$1,319.00	\$1,583.00	20%	
POSTAGE/FREIGHT	401-6-631-339-000	\$1,500.00	\$1,800.00	20%	
TELEPHONE	401-6-631-340-000	\$1,707.00	\$1,507.00	-11.7%	
UTILITIES	401-6-631-341-000	\$6,173.00	\$5,944.00	-3.7%	
Software Application	401-6-631-380-000	\$0.00	\$1,450.00	N/A	
Total Finance:		\$519,394.00	\$549,480.00	5.8%	
Total General Government:		\$519,394.00	\$549,480.00	5.8%	
Total Expenditures:		\$519,394.00	\$549,480.00	5.8%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

The finance department has received several recognitions for their fiscal audits both nationally and statewide. Goals for the finance department are to continue receiving those awards as well as improve the budgeting process. Chaves County received recognition through Government Finance Officers Association, GFOA, for FY 2025's budget report. This is a high honor and we are very pleased that we were able to accomplish this. The finance department is striving to continue receiving this award for FY 2026's budget report and improve their budget report.

Department Objectives

- Audits and budgets are a *COUNTY*wide effort, not just through the finance department. To continue excellence in auditing, we will continue having more training for new employees on internal policies and law as well as refresher training for current employees.
- Budget recognitions will try to be accomplished by modernizing the budget process for Chaves County to be able to apply for GFOA's budget award application and receive their second recognition for FY 2026's budget report.
- Continuing to improve internal controls in the finance department to help ensure that all taxpayer money is safeguarded



Department Performance Measures

Application Type	Fiscal Year
Auditing Excellence	2024 - Pending Result
Budgeting Excellence	2025 - ACHIEVED
Auditing Excellence	2025
Budgeting Excellence	2026



Grants



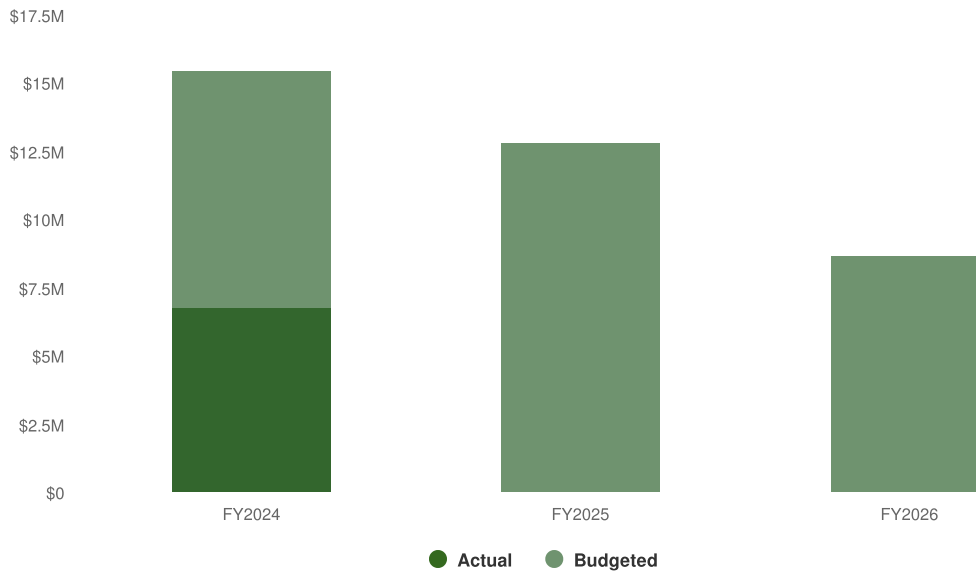
Adrina Zapata
Project Specialist

Passionately pursue funding opportunities and provide support for the programs and agencies dedicated to improving the quality of life for the citizens of Chaves County.

Expenditures Summary

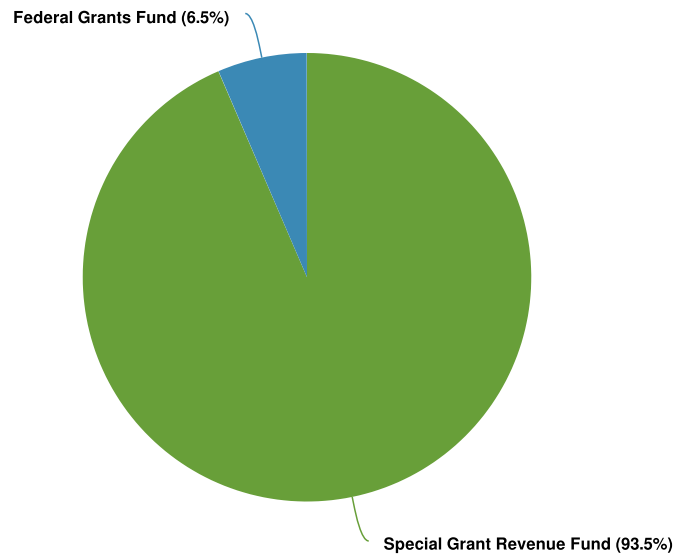
\$8,674,692 **-\$4,132,419**
(-32.27% vs. prior year)

Grants Proposed and Historical Budget vs. Actual



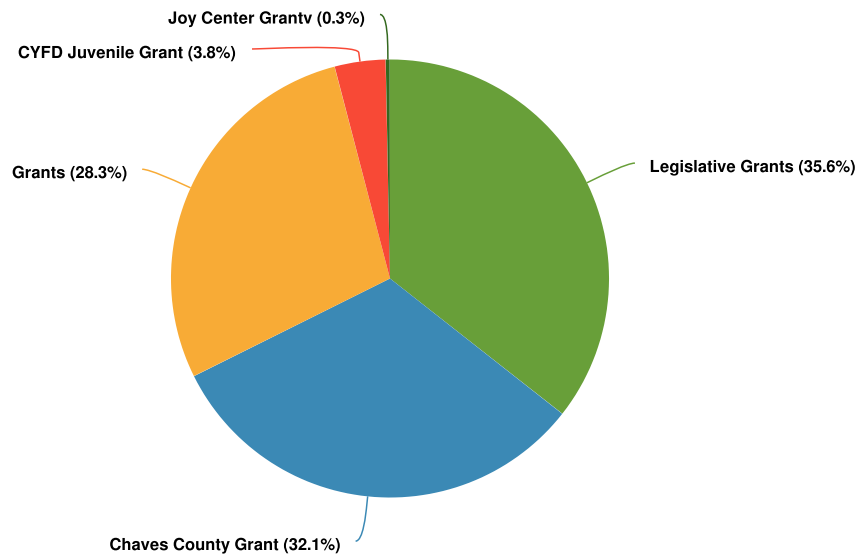
Expenditures by Fund

2026 Expenditures by Fund

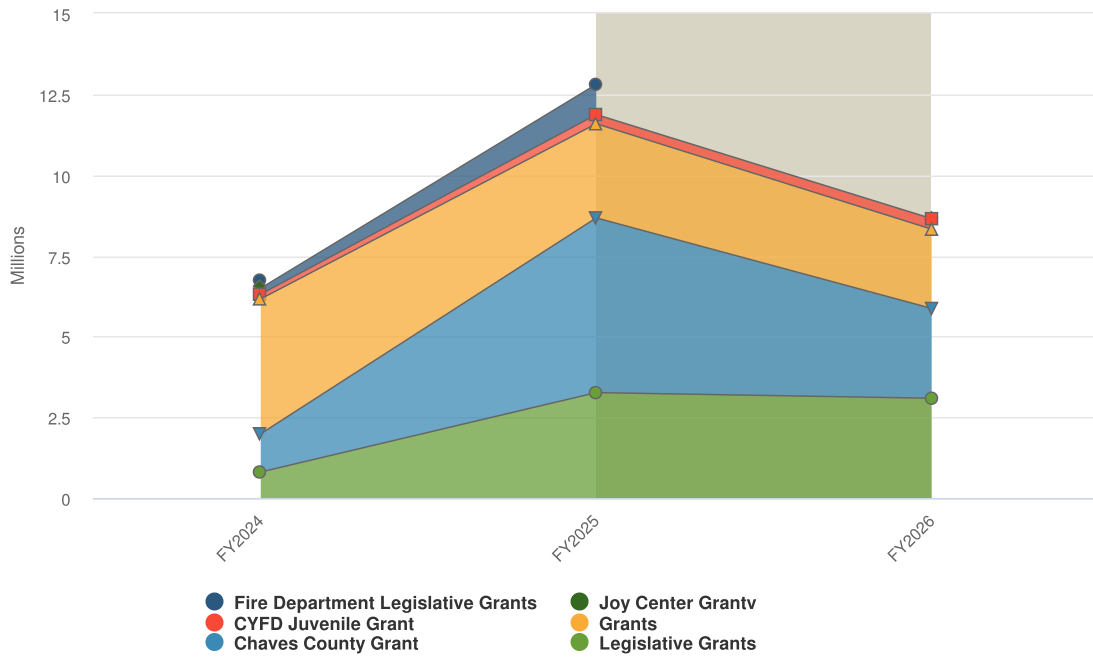


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Department Goals

Our daily goal is to promote community development and prosperity for the citizens of Chaves County. We emphasize community priorities through the development and annual submission of the Infrastructure Capital Improvement Plan (ICIP) to support projects that require funding in our County.

Another goal of the community development program is to prioritize the safety of our youth. One of the Juvenile Justice Continuum's objectives is to increase delinquency prevention and intervention programs. In alignment with the JJAC Strategic Plan, funding is requested for programs that fall under the categories of Delinquency Prevention, Alternatives to Detention, and Gender-Specific Programs for Chaves County. Additionally, the Chaves County Continuum provides funding for an Alternative Education Program, offering middle school-aged youths a safe and supportive afterschool environment.



Department Objectives

An objective of our community projects that require grants is to manage all grant agreements effectively, fostering diligent work and strong communication between County personnel and outside agencies.

For the Chaves County Juvenile Continuum, our department's objective is to work closely with local agencies to provide the most effective youth programs where they are needed. Strong relationships have been built with the School District, JJPO, law enforcement agencies, the District Attorney's Office, the Public Defender's Office, and the other community members within the County. These collaborations have created new opportunities for our youth while also fostering positive community growth.



Department Performance Measures

Measure for Grants:

- Conduct internal appropriation meetings to address project progress.
- Ensure accountability of all assets acquired through grant funding.
- Complete the required CPMS (Capital Project Management System) quarterly reports.
- Maintain compliance with state and federal guidelines for audit purposes.

Measure for Continuum/Youth Programs:

- Provide evidence-based programs for Chaves County youth.
- Conduct internal audits on programs and contractors.
- Evaluate the successes and challenges of programs to reduce recidivism.



VOLUNTEER FIRE & EMERGENCY SERVICES ADMINISTRATION



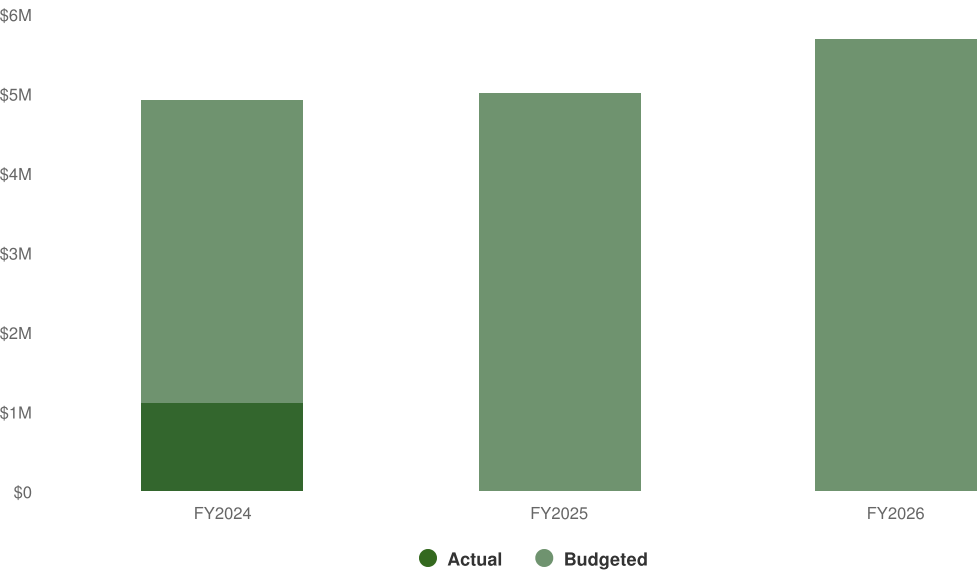
Alex Palomino
Public Services Director

Chaves County Volunteer Fire Departments protect life and property from the adverse effects of fires, medical emergencies or exposure to dangerous conditions through fire suppression, rescue, disaster preparedness, fire prevention and community education.

Expenditures Summary

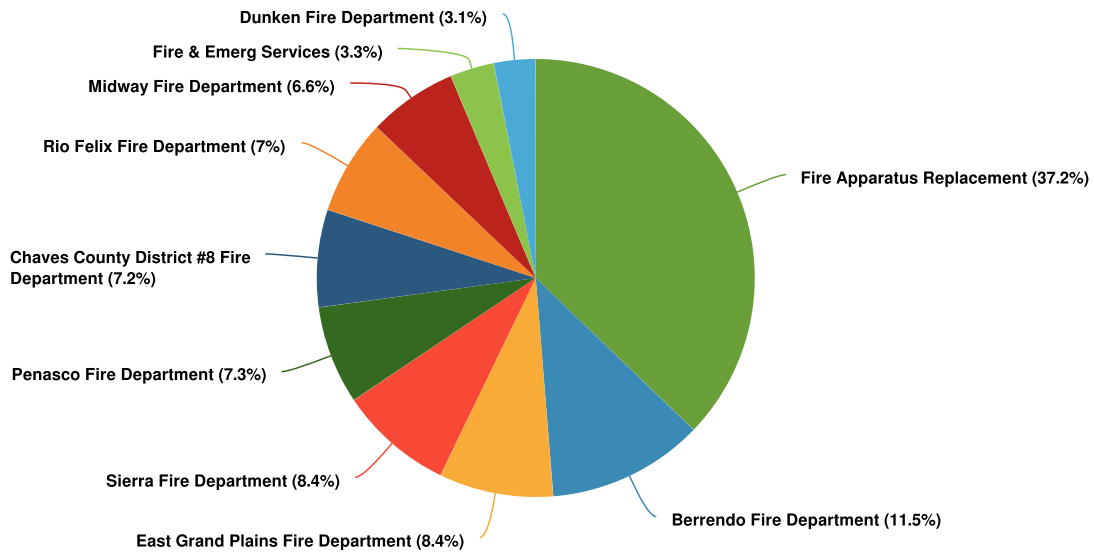
\$5,700,831 **\$688,279**
(13.73% vs. prior year)

Fire Services _ Volunteer and Administration Proposed and Historical Budget vs. Actual

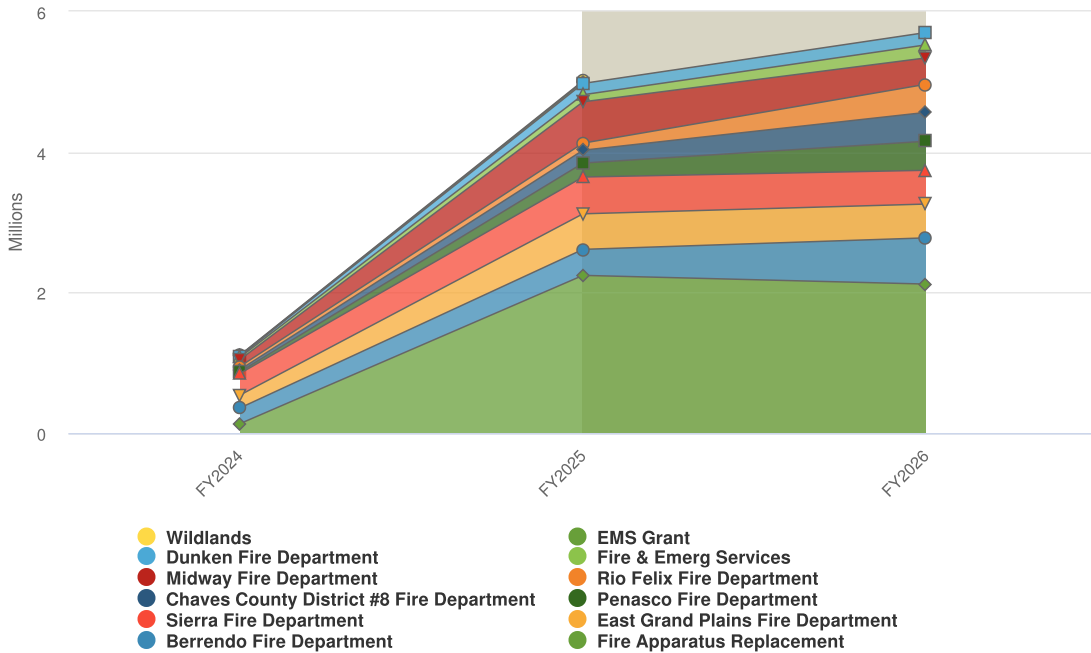


Expenditures by Function

Budgeted Expenditures by Fire Department



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Fire & Emerg Services					
REGULAR SALARIES	401-6-616-102-000		\$59,550.00	N/A	
MEDICARE TAX	401-6-616-106-000		\$907.00	N/A	
F I C A	401-6-616-108-000		\$3,877.00	N/A	
P E R A	401-6-616-109-000		\$11,755.00	N/A	
GROUP INSURANCE	401-6-616-110-000		\$21,293.00	N/A	
RETIREE HEALTH CARE	401-6-616-111-000		\$1,251.00	N/A	
VEH/HVY EQUIP MAINT	401-6-616-221-000		\$2,500.00	N/A	
EMPLOYEE TRAINING	401-6-616-224-000	\$6,500.00	\$5,500.00	-15.4%	
PER DIEM EXPENSE	401-6-616-225-000	\$500.00	\$1,000.00	100%	
MILEAGE REIMBURSEMENT	401-6-616-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-6-616-227-000	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	401-6-616-230-000	\$1,200.00	\$5,000.00	316.7%	
NON-EXPENDABLE SUPPLIES	401-6-616-231-000	\$15,000.00	\$10,000.00	-33.3%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-616-237-000	\$400.00	\$1,000.00	150%	
EQUIP MAINT/AGREEMENTS	401-6-616-249-000	\$35,000.00	\$25,000.00	-28.6%	
RENTALS	401-6-616-251-000	\$1,000.00	\$500.00	-50%	
PRINTING/PUBLISHING	401-6-616-252-000	\$500.00	\$500.00	0%	
PROFESSIONAL SERVICES	401-6-616-260-000	\$20,380.00	\$10,262.00	-49.6%	
CONTRACT SERVICES	401-6-616-267-000	\$2,500.00	\$4,500.00	80%	
TORT LIABILITY INSURANCE	401-6-616-313-000	\$705.00	\$846.00	20%	
PROPERTY INSURANCE	401-6-616-314-000	\$744.00	\$893.00	20%	
LIABILITY INSURANCE	401-6-616-315-000	\$479.00	\$575.00	20%	
POSTAGE/FREIGHT	401-6-616-339-000	\$150.00	\$250.00	66.7%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
TELEPHONE	401-6-616-340-000	\$1,072.00	\$967.00	-9.8%	
UTILITIES	401-6-616-341-000	\$2,371.00	\$2,873.00	21.2%	
WIPP GRANT EXPENSES	401-6-616-361-000	\$11,000.00	\$11,000.00	0%	
Software Application	401-6-616-380-000	\$0.00	\$2,500.00	N/A	
Total Fire & Emerg Services:		\$101,001.00	\$185,799.00	84%	
Total General Government:		\$101,001.00	\$185,799.00	84%	
Public Safety					
Dunken Fire Department					
VEH/HVY EQUIP. REPAIR	407-8-811-221-000	\$10,000.00	\$10,000.00	0%	
VEHICLE FUELS	407-8-811-223-000	\$3,000.00	\$3,000.00	0%	
EMPLOYEE TRAINING	407-8-811-224-000	\$1,500.00	\$2,000.00	33.3%	
PER DIEM EXPENSE	407-8-811-225-000	\$500.00	\$500.00	0%	
MILEAGE REIMBURSEMENT	407-8-811-226-000	\$800.00	\$1,000.00	25%	
TRANSPORTAION EXPENSE	407-8-811-227-000	\$500.00	\$500.00	0%	
SUPPLIES/TOOLS	407-8-811-230-000	\$2,000.00	\$5,000.00	150%	
NON-EXPENDABLE SUPPLIES	407-8-811-231-000	\$3,500.00	\$4,500.00	28.6%	
AIR PACKS & BUNKER GEAR	407-8-811-233-000	\$15,000.00	\$15,000.00	0%	
EQUIP MAINT/REPAIR	407-8-811-249-000	\$10,000.00	\$10,000.00	0%	
PRINTING/PUBLISHING	407-8-811-252-000	\$200.00	\$300.00	50%	
PROFESSIONAL SERVICES	407-8-811-260-000	\$632.00	\$1,416.00	124.1%	
CONTRACT SERVICES	407-8-811-267-000	\$1,100.00	\$1,500.00	36.4%	
PROPERTY INSURANCE	407-8-811-314-000	\$1,368.00	\$1,641.00	20%	
LIABILITY INSURANCE	407-8-811-315-000	\$2,488.00	\$2,986.00	20%	
OTHER INSURANCE	407-8-811-319-000	\$3,000.00	\$3,587.00	19.6%	
POSTAGE/FREIGHT	407-8-811-339-000	\$100.00	\$0.00	-100%	
TELEPHONE	407-8-811-340-000	\$1,600.00	\$2,902.00	81.4%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
UTILITIES	407-8-811-341-000	\$3,500.00	\$4,907.00	40.2%	
EQUIP/MACHINERY	407-8-811-371-000		\$5,000.00	N/A	
VEHICLES	407-8-811-372-000	\$100,000.00	\$100,000.00	0%	
Total Dunken Fire Department:		\$160,788.00	\$175,739.00	9.3%	
East Grand Plains Fire Department					
VEH/HVY EQUIP. REPAIR	408-8-812-221-000	\$16,000.00	\$12,000.00	-25%	
VEHICLE FUELS	408-8-812-223-000	\$4,000.00	\$4,000.00	0%	
EMPLOYEE TRAINING	408-8-812-224-000	\$1,500.00	\$1,500.00	0%	
PER DIEM EXPENSE	408-8-812-225-000	\$2,000.00	\$2,000.00	0%	
MILEAGE REIMBURSEMENT	408-8-812-226-000	\$700.00	\$700.00	0%	
TRANSPORTATION EXPENSE	408-8-812-227-000	\$3,200.00	\$3,200.00	0%	
SUPPLIES/TOOLS	408-8-812-230-000	\$5,000.00	\$5,000.00	0%	
NON-EXPENDABLE SUPPLIES	408-8-812-231-000	\$18,000.00	\$9,500.00	-47.2%	
AIR PACKS & BUNKER GEAR	408-8-812-233-000	\$30,000.00	\$30,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	408-8-812-237-000	\$100.00	\$1,000.00	900%	
UNIFORMS	408-8-812-238-000	\$1,000.00	\$1,000.00	0%	
EQUIPMENT MAINT/REPAIR	408-8-812-249-000	\$10,000.00	\$10,000.00	0%	
RENTALS	408-8-812-251-000	\$3,000.00	\$3,000.00	0%	
PRINTING/PUBLISHING	408-8-812-252-000	\$300.00	\$300.00	0%	
DUES & OTHER FEES	408-8-812-253-000	\$500.00	\$500.00	0%	
BLDG. IMPROVEMENT PROJECTS	408-8-812-256-000	\$2,500.00	\$3,000.00	20%	
FACILITY MAINTENANCE/REPAIR	408-8-812-257-000	\$5,000.00	\$5,000.00	0%	
PROFESSIONAL SERVICES	408-8-812-260-000	\$3,400.00	\$4,200.00	23.5%	
CONTRACTUAL SERVICES	408-8-812-267-000	\$2,000.00	\$6,500.00	225%	
PROPERTY INSURANCE	408-8-812-314-000	\$4,381.00	\$5,257.00	20%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
LIABILITY INSURANCE	408-8-812-315-000	\$6,114.00	\$7,337.00	20%	
OTHER INSURANCE	408-8-812-319-000	\$8,957.00	\$3,587.00	-60%	
POSTAGE/FREIGHT	408-8-812-339-000	\$100.00	\$100.00	0%	
TELEPHONE	408-8-812-340-000	\$4,789.00	\$4,412.00	-7.9%	
UTILITIES	408-8-812-341-000	\$7,419.00	\$8,212.00	10.7%	
EQUIP/MACHINERY	408-8-812-371-000	\$6,500.00	\$0.00	-100%	
VEHICLES	408-8-812-372-000	\$340,000.00	\$350,000.00	2.9%	
NMFA PAYMENTS	408-8-812-375-000	\$19,754.00	\$0.00	-100%	
Total East Grand Plains Fire Department:		\$506,214.00	\$481,305.00	-4.9%	
Penasco Fire Department					
VEH/HVY EQUIP. REPAIR	409-8-813-221-000	\$20,000.00	\$15,000.00	-25%	
VEHICLE FUELS	409-8-813-223-000	\$4,000.00	\$5,000.00	25%	
EMPLOYEE TRAINING	409-8-813-224-000	\$4,500.00	\$5,000.00	11.1%	
PER DIEM EXPENSE	409-8-813-225-000	\$1,000.00	\$1,000.00	0%	
TRANSPORTATION EXPENSE	409-8-813-227-000	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	409-8-813-230-000	\$5,000.00	\$5,000.00	0%	
NON-EXPENDABLE SUPPLIES	409-8-813-231-000	\$5,000.00	\$5,000.00	0%	
AIR PACKS & BUNKER GEAR	409-8-813-233-000	\$40,000.00	\$40,000.00	0%	
EQUIPMENT MAINT/REPAIR	409-8-813-249-000	\$10,000.00	\$10,000.00	0%	
BLDG. IMPROVEMENT PROJECTS	409-8-813-256-000	\$10,000.00	\$10,000.00	0%	
FACILITY MAINTENANCE/REPAIR	409-8-813-257-000	\$15,000.00	\$15,000.00	0%	
PROFESSIONAL SERVICES	409-8-813-260-000	\$2,087.00	\$3,513.00	68.3%	
CONTRACTUAL SERVICES	409-8-813-267-000	\$1,500.00	\$1,500.00	0%	
PROPERTY INSURANCE	409-8-813-314-000	\$1,365.00	\$1,638.00	20%	
LIABILITY INSURANCE	409-8-813-315-000	\$4,285.00	\$5,142.00	20%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
OTHER INSURANCE	409-8-813-319-000	\$4,157.00	\$3,587.00	-13.7%	
TELEPHONE	409-8-813-340-000	\$3,371.00	\$3,421.00	1.5%	
UTILITIES	409-8-813-341-000	\$6,031.00	\$7,713.00	27.9%	
EQUIP/MACHINERY	409-8-813-371-000	\$25,000.00	\$275,000.00	1,000%	
VEHICLES	409-8-813-372-000	\$35,000.00	\$0.00	-100%	
Total Penasco Fire Department:		\$198,296.00	\$413,514.00	108.5%	
Berrendo Fire Department					
VEH/HVY EQUIP. REPAIR	411-8-814-221-000	\$50,000.00	\$50,000.00	0%	
EMPLOYEE TRAINING	411-8-814-224-000	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	411-8-814-225-000	\$3,000.00	\$2,000.00	-33.3%	
MILEAGE REIMBURSEMENT	411-8-814-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	411-8-814-227-000	\$10,000.00	\$10,000.00	0%	
SUPPLIES/TOOLS	411-8-814-230-000	\$15,000.00	\$10,000.00	-33.3%	
NON-EXPENDABLE SUPPLIES	411-8-814-231-000	\$22,000.00	\$20,000.00	-9.1%	
AIR PACKS & BUNKER GEAR	411-8-814-233-000	\$50,000.00	\$35,000.00	-30%	
SUBSCRIPTIONS/PUBLICATIONS	411-8-814-237-000		\$200.00	N/A	
UNIFORMS	411-8-814-238-000	\$15,000.00	\$10,000.00	-33.3%	
EQUIP MAINT/REPAIR	411-8-814-249-000	\$12,000.00	\$15,000.00	25%	
RENTALS	411-8-814-251-000	\$2,500.00	\$2,500.00	0%	
DUES & OTHER FEES	411-8-814-253-000	\$200.00	\$200.00	0%	
BLDG. IMPROVEMENT PROJECTS	411-8-814-256-000	\$25,000.00	\$20,000.00	-20%	
FACILITY MAINTENANCE/REPAIR	411-8-814-257-000	\$15,000.00	\$20,000.00	33.3%	
PROFESSIONAL SERVICES	411-8-814-260-000	\$5,991.00	\$8,457.00	41.2%	
CONTRACTUAL SERVICES	411-8-814-267-000	\$4,000.00	\$4,000.00	0%	
PROPERTY INSURANCE	411-8-814-314-000	\$3,371.00	\$3,380.00	0.3%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
LIABILITY INSURANCE	411-8-814-315-000	\$6,891.00	\$8,269.00	20%	
OTHER INSURANCE	411-8-814-319-000	\$10,344.00	\$3,587.00	-65.3%	
POSTAGE/FREIGHT	411-8-814-339-000	\$100.00	\$100.00	0%	
TELEPHONE	411-8-814-340-000	\$5,423.00	\$5,276.00	-2.7%	
UTILITIES	411-8-814-341-000	\$8,615.00	\$9,119.00	5.9%	
EQUIP/MACHINERY	411-8-814-371-000	\$20,000.00	\$5,000.00	-75%	
VEHICLES	411-8-814-372-000	\$65,000.00	\$400,000.00	515.4%	
LAND/BUILDINGS	411-8-814-376-000	\$15,000.00	\$10,000.00	-33.3%	
Total Berrendo Fire Department:		\$369,935.00	\$657,588.00	77.8%	
Sierra Fire Department					
VEH/HVY EQUIP. REPAIR	412-8-815-221-000	\$56,000.00	\$75,000.00	33.9%	
EMPLOYEE TRAINING	412-8-815-224-000	\$5,000.00	\$5,500.00	10%	
PER DIEM EXPENSE	412-8-815-225-000	\$1,500.00	\$1,500.00	0%	
MILEAGE REIMBURSEMENT	412-8-815-226-000		\$500.00	N/A	
TRANSPORTATION EXPENSE	412-8-815-227-000	\$13,000.00	\$8,000.00	-38.5%	
SUPPLIES/TOOLS	412-8-815-230-000	\$19,000.00	\$15,000.00	-21.1%	
NON-EXPENDABLE SUPPLIES	412-8-815-231-000	\$9,000.00	\$15,000.00	66.7%	
AIR PACKS & BUNKER GEAR	412-8-815-233-000	\$10,000.00	\$25,000.00	150%	
SUBSCRIPTIONS/PUBLICATIONS	412-8-815-237-000	\$500.00	\$500.00	0%	
UNIFORMS	412-8-815-238-000	\$14,000.00	\$15,000.00	7.1%	
EQUIPMENT MAINT/AGREEMENTS	412-8-815-249-000	\$15,000.00	\$15,000.00	0%	
BLDG. IMPROVEMENT PROJECTS	412-8-815-256-000	\$1,000.00	\$2,500.00	150%	
FACILITY MAINTENANCE/REPAIR	412-8-815-257-000	\$6,000.00	\$10,000.00	66.7%	
PROFESSIONAL SERVICES	412-8-815-260-000	-\$2,500.00	\$5,856.00	-334.2%	
CONTRACTUAL SERVICES	412-8-815-267-000	\$7,000.00	\$10,000.00	42.9%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
PROPERTY INSURANCE	412-8-815-314-000	\$4,899.00	\$5,879.00	20%	
LIABILITY INSURANCE	412-8-815-315-000	\$9,442.00	\$11,330.00	20%	
OTHER INSURANCE	412-8-815-319-000	\$18,557.00	\$3,587.00	-80.7%	
POSTAGE/FREIGHT	412-8-815-339-000		\$100.00	N/A	
TELEPHONE	412-8-815-340-000	\$2,602.00	\$2,367.00	-9%	
UTILITIES	412-8-815-341-000	\$21,952.00	\$11,636.00	-47%	
VEHICLES	412-8-815-372-000	\$240,000.00	\$200,000.00	-16.7%	
NMFA PAYMENTS	412-8-815-375-000	\$71,963.00	\$41,437.00	-42.4%	
Total Sierra Fire Department:		\$523,915.00	\$480,692.00	-8.3%	
Midway Fire Department					
VEH/HVY EQUIP. REPAIR	410-8-816-221-000	\$30,000.00	\$25,000.00	-16.7%	
EMPLOYEE TRAINING	410-8-816-224-000	\$10,000.00	\$10,000.00	0%	
PER DIEM EXPENSE	410-8-816-225-000	\$2,000.00	\$2,000.00	0%	
MILEAGE REIMBURSEMENT	410-8-816-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	410-8-816-227-000	\$7,500.00	\$10,000.00	33.3%	
SUPPLIES/TOOLS	410-8-816-230-000	\$15,000.00	\$3,500.00	-76.7%	
NON-EXPENDABLE SUPPLIES	410-8-816-231-000	\$10,000.00	\$18,000.00	80%	
AIR PACKS & BUNKER GEAR	410-8-816-233-000	\$20,000.00	\$25,000.00	25%	
SUBSCRIPTIONS/PUBLICATIONS	410-8-816-237-000	\$500.00	\$500.00	0%	
UNIFORMS	410-8-816-238-000	\$10,000.00	\$8,000.00	-20%	
EQUIP MAINT/AGREEMENTS	410-8-816-249-000	\$10,000.00	\$6,000.00	-40%	
RENTALS	410-8-816-251-000	\$600.00	\$800.00	33.3%	
PRINTING/PUBLISHING	410-8-816-252-000	\$500.00	\$800.00	60%	
DUES & OTHER FEES	410-8-816-253-000	\$1,000.00	\$1,000.00	0%	
BLDG. IMPROVEMENT PROJECTS	410-8-816-256-000	\$20,000.00	\$2,000.00	-90%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
FACILITY MAINTENANCE/REPAIR	410-8-816-257-000	\$10,000.00	\$10,000.00	0%	
PROFESSIONAL SERVICES	410-8-816-260-000	\$3,137.00	\$5,522.00	76%	
CONTRACTUAL SERVICES	410-8-816-267-000	\$6,500.00	\$5,000.00	-23.1%	
PROPERTY INSURANCE	410-8-816-314-000	\$3,487.00	\$4,185.00	20%	
LIABILITY INSURANCE	410-8-816-315-000	\$6,954.00	\$8,344.00	20%	
OTHER INSURANCE	410-8-816-319-000	\$4,800.00	\$3,587.00	-25.3%	
POSTAGE/FREIGHT	410-8-816-339-000	\$100.00	\$100.00	0%	
TELEPHONE	410-8-816-340-000	\$4,998.00	\$4,800.00	-4%	
UTILITIES	410-8-816-341-000	\$9,512.00	\$9,467.00	-0.5%	
VEHICLES	410-8-816-372-000	\$390,000.00	\$200,000.00	-48.7%	
NMFA PAYMENTS	410-8-816-375-000	\$10,917.00	\$10,916.00	0%	
Total Midway Fire Department:		\$588,005.00	\$375,021.00	-36.2%	
Rio Felix Fire Department					
VEH/HVY EQUIP. REPAIR	413-8-818-221-000	\$15,000.00	\$15,000.00	0%	
VEHICLE FUELS	413-8-818-223-000	\$3,000.00	\$3,000.00	0%	
EMPLOYEE TRAINING	413-8-818-224-000	\$3,500.00	\$2,500.00	-28.6%	
PER DIEM EXPENSE	413-8-818-225-000	\$1,000.00	\$500.00	-50%	
TRANSPORTATION EXPENSE	413-8-818-227-000	\$500.00	\$500.00	0%	
SUPPLIES/TOOLS	413-8-818-230-000	\$2,000.00	\$2,000.00	0%	
NON-EXPENDABLE SUPPLIES	413-8-818-231-000	\$2,000.00	\$2,000.00	0%	
AIR PACKS & BUNKER GEAR	413-8-818-233-000	\$15,000.00	\$20,000.00	33.3%	
UNIFORMS	413-8-818-238-000	\$500.00	\$500.00	0%	
EQUIPMENT MAINT/REPAIR	413-8-818-249-000	\$10,000.00	\$10,000.00	0%	
RENTALS	413-8-818-251-000	\$800.00	\$500.00	-37.5%	
BLDG. IMPROVEMENT PROJECTS	413-8-818-256-000	\$10,000.00	\$10,000.00	0%	

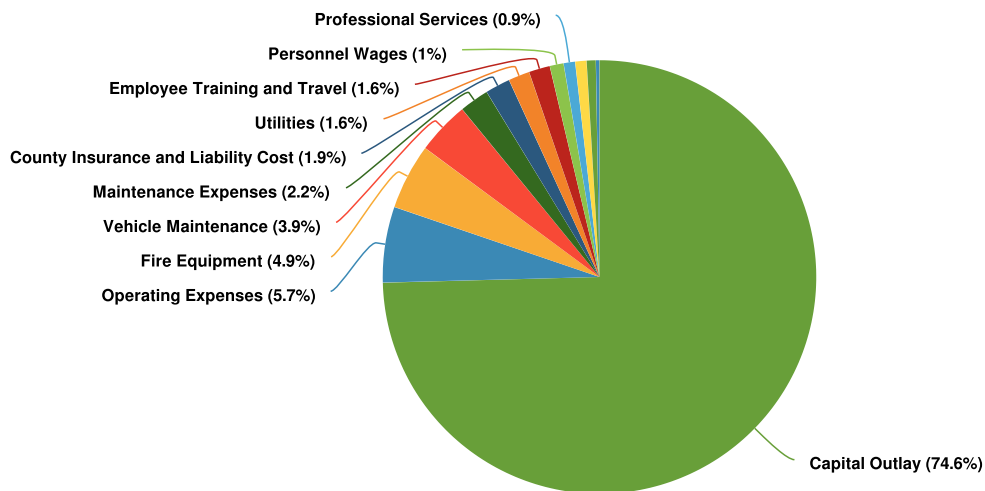
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
FACILITY MAINTENANCE/REPAIR	413-8-818-257-000	\$10,000.00	\$10,000.00	0%	
PROFESSIONAL SERVICES	413-8-818-260-000	\$2,328.00	\$5,762.00	147.5%	
CONTRACTUAL SERVICES	413-8-818-267-000	\$1,500.00	\$2,500.00	66.7%	
PROPERTY INSURANCE	413-8-818-314-000	\$1,504.00	\$1,805.00	20%	
LIABILITY INSURANCE	413-8-818-315-000	\$2,127.00	\$2,553.00	20%	
OTHER INSURANCE	413-8-818-319-000	\$12,584.00	\$3,587.00	-71.5%	
TELEPHONE	413-8-818-340-000	\$2,715.00	\$3,048.00	12.3%	
UTILITIES	413-8-818-341-000	\$4,865.00	\$4,792.00	-1.5%	
VEHICLES	413-8-818-372-000		\$300,000.00	N/A	
Total Rio Felix Fire Department:		\$100,923.00	\$400,547.00	296.9%	
Chaves County District #8 Fire Department					
VEH/HVY EQUIP. REPAIR	414-8-819-221-000	\$20,000.00	\$20,000.00	0%	
EMPLOYEE TRAINING	414-8-819-224-000	\$5,500.00	\$2,500.00	-54.5%	
PER DIEM EXPENSE	414-8-819-225-000		\$500.00	N/A	
TRANSPORTATION EXPENSE	414-8-819-227-000	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	414-8-819-230-000	\$1,000.00	\$5,000.00	400%	
NON-EXPENDABLE SUPPLIES	414-8-819-231-000	\$1,000.00	\$3,500.00	250%	
AIR PACKS & BUNKER GEAR	414-8-819-233-000	\$120,000.00	\$90,000.00	-25%	
UNIFORMS	414-8-819-238-000	\$1,500.00	\$2,500.00	66.7%	
EQUIP MAINT/REPAIR	414-8-819-249-000	\$3,500.00	\$3,000.00	-14.3%	
RENTALS	414-8-819-251-000	\$600.00	\$500.00	-16.7%	
PRINTING/PUBLISHING	414-8-819-252-000	\$100.00	\$100.00	0%	
MAINT/REPAIRS	414-8-819-257-000	\$10,000.00	\$8,000.00	-20%	
PROFESSIONAL SERVICES	414-8-819-260-000	\$1,293.00	\$3,473.00	168.6%	
CONTRACTUAL SERVICES	414-8-819-267-000	\$1,000.00	\$1,500.00	50%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
PROPERTY INSURANCE	414-8-819-314-000	\$1,429.00	\$1,714.00	19.9%	
LIABILITY INSURANCE	414-8-819-315-000	\$2,648.00	\$3,165.00	19.5%	
OTHER INSURANCE	414-8-819-319-000	\$6,602.00	\$3,587.00	-45.7%	
POSTAGE/FREIGHT	414-8-819-339-000		\$100.00	N/A	
TELEPHONE	414-8-819-340-000	\$3,116.00	\$2,864.00	-8.1%	
UTILITIES	414-8-819-341-000	\$2,451.00	\$2,526.00	3.1%	
VEHICLES	414-8-819-372-000		\$255,000.00	N/A	
Total Chaves County District #8 Fire Department:		\$182,739.00	\$410,529.00	124.7%	
Wildlands					
UNIFORMS (WILDLAND)	411-8-820-238-000	\$4,000.00	\$0.00	-100%	
EQUIPMENT MAINT. & REPAIR (WILDLAND)	411-8-820-249-000	\$2,500.00	\$0.00	-100%	
VEHICLES (WILDLAND)	411-8-820-372-000	\$5,000.00	\$0.00	-100%	
Total Wildlands:		\$11,500.00	\$0.00	-100%	
EMS Grant					
EMPLOYEE TRAINING (EMS)	410-8-828-224-000	\$1,500.00	\$0.00	-100%	
PER DIEM EXPENSE (EMS)	410-8-828-225-000	\$1,000.00	\$0.00	-100%	
EXPENDABLE SUPPLIES (EMS)	410-8-828-230-000	\$6,000.00	\$0.00	-100%	
EQUIP MAINT/AGREE (EMS)	410-8-828-249-000	\$2,000.00	\$0.00	-100%	
EMPLOYEE TRAINING (EMS)	411-8-828-224-000	\$5,000.00	\$0.00	-100%	
PER DIEM EXPENSE (EMS)	411-8-828-225-000	\$5,000.00	\$0.00	-100%	
EMPLOYEE TRAINING (EMS)	412-8-828-224-000	\$1,750.00	\$0.00	-100%	
SUPPLIES/TOOLS (EMS)	412-8-828-230-000	\$2,935.00	\$0.00	-100%	
DUES & OTHER FEES (EMS)	412-8-828-253-000	\$65.00	\$0.00	-100%	
Total EMS Grant:		\$25,250.00	\$0.00	-100%	
Fire Apparatus Replacement					

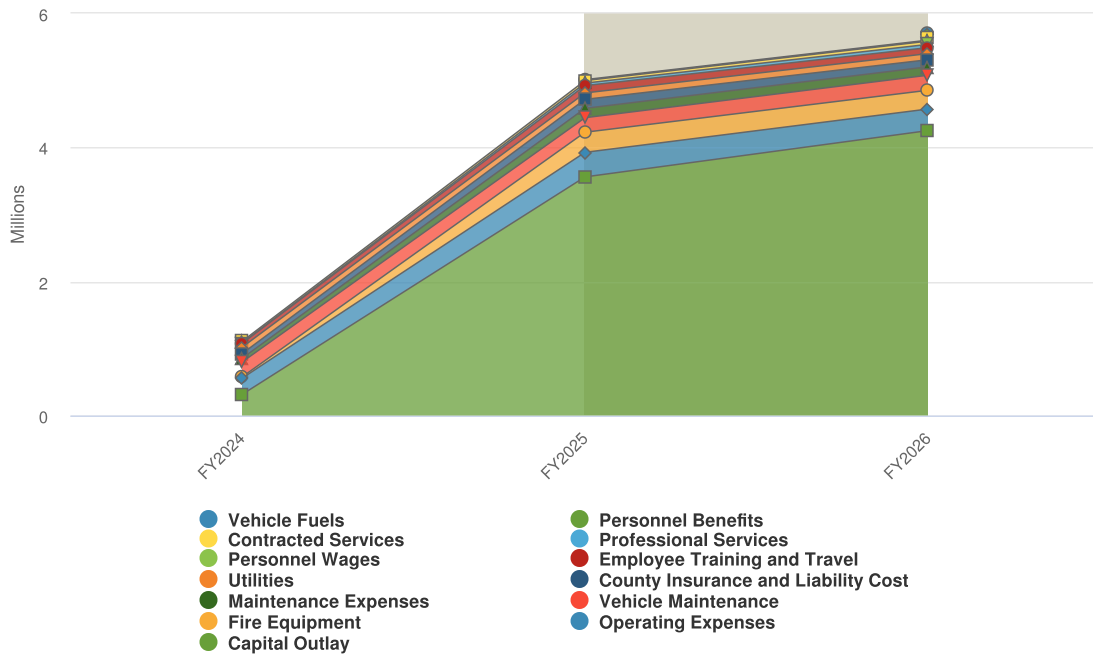
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
OTHER DUES AND FEES	425-8-829-253-001	\$27,000.00	\$22,700.00	-15.9%	
VEHICLES	425-8-829-372-000	\$2,216,986.00	\$2,097,397.00	-5.4%	
Total Fire Apparatus Replacement:		\$2,243,986.00	\$2,120,097.00	-5.5%	
Total Public Safety:		\$4,911,551.00	\$5,515,032.00	12.3%	
Total Expenditures:		\$5,012,552.00	\$5,700,831.00	13.7%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

- An organization striving to achieve a level of service that is viewed as a benchmark within the Fire Service community.
- An exceptional department dedicated to the education of the public in order to promote life safety.
- A dynamic organization that adjusts to the changing needs of the community and its members.
- A department that is acknowledged for its pride, integrity, and professionalism in providing services to the community.
- Improvement of compliance and ratings for optimum grant and operation opportunities.

Department Objectives

- An organization striving to achieve a level of service that is viewed as a benchmark within the Fire Service community.
- An exceptional department dedicated to the education of the public in order to promote life safety.
- A dynamic organization that adjusts to the changing needs of the community and its members.
- A department that is acknowledged for its pride, integrity, and professionalism in providing services to the community.
- Attract new volunteers and members while retaining current members to continue the pride of protecting southeastern New Mexico.

Flood Control



Brian Houghtalin
Flood Superintendent

About The Flood Commission

The Chaves County Flood Commission was created by the Chaves County Commission in 1971. The Commission was created by combining the Rio Hondo-Roswell (formed in 1947) with the Rio Felix District. The 2 districts were combined into a single county-wide commission.

The Legislative authority for the creation of flood commissions was originally enacted in 1921 and is presently codified under *4-10-1 NMSA 1978*.

The Flood Commission prepares annual reports of activities which are available at the County Assessor's Office or the Flood Commission Office at 207 N Brown Road, Roswell, NM.

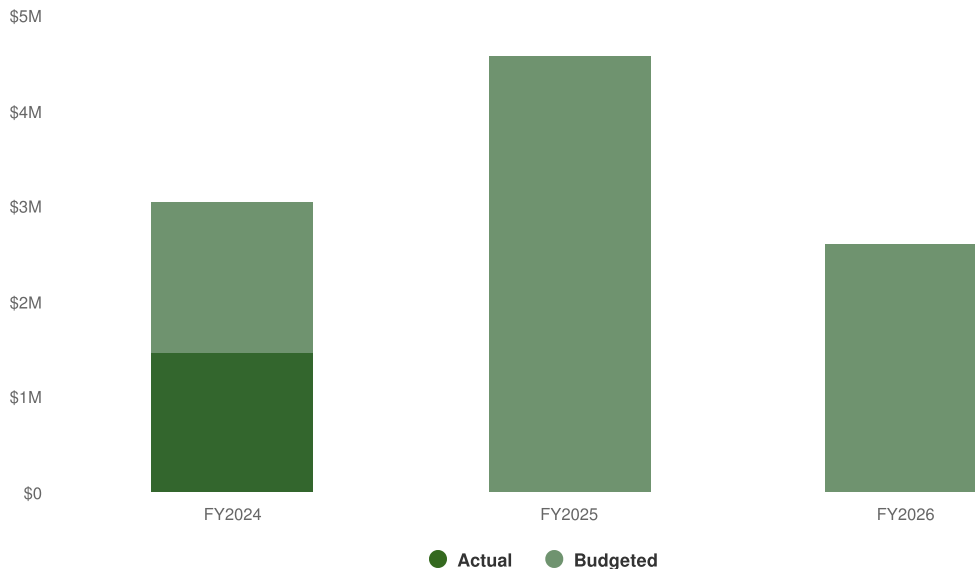
Mission Statement

The mission of the Chaves County Flood Commission is to protect the lives, property and commerce of the County from the effects of devastating floods. The mission is mainly accomplished by improving drainage ways and maintain infrastructure to pass floods through the County to the Pecos River without sustaining damage to property.

Expenditures Summary

\$2,603,393 **-\$1,970,685**
(-43.08% vs. prior year)

Flood Control Proposed and Historical Budget vs. Actual



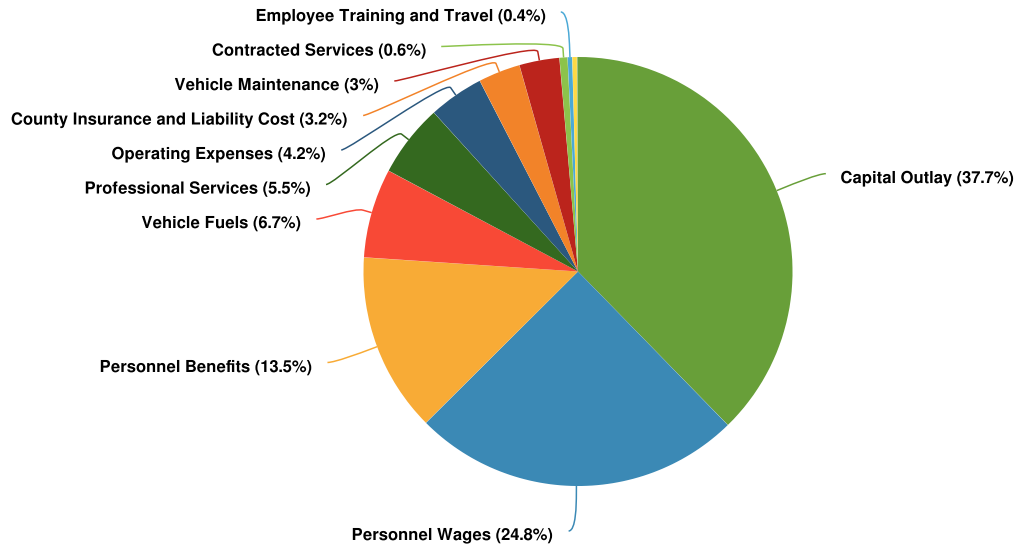
Expenditures by Function

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
Flood Control Department					
REGULAR SALARIES	452-8-832-102-000	\$675,652.00	\$588,193.00	-12.9%	
OVERTIME SALARIES	452-8-832-105-000	\$55,750.00	\$58,537.00	5%	
MEDICARE TAX	452-8-832-106-000	\$9,797.00	\$8,529.00	-12.9%	
F I C A	452-8-832-108-000	\$41,891.00	\$36,468.00	-12.9%	
P E R A	452-8-832-109-000	\$127,023.00	\$116,408.00	-8.4%	
GROUP INSURANCE	452-8-832-110-000	\$161,605.00	\$178,919.00	10.7%	
RETIREE HEALTH CARE	452-8-832-111-000	\$13,514.00	\$11,762.00	-13%	
VEH/HVY EQUIP. REPAIR	452-8-832-221-000	\$76,440.00	\$78,733.00	3%	
VEHICLE FUELS	452-8-832-223-000	\$166,000.00	\$175,000.00	5.4%	
EMPLOYEE TRAINING	452-8-832-224-000	\$6,150.00	\$6,150.00	0%	
PER DIEM EXPENSE	452-8-832-225-000	\$1,500.00	\$1,500.00	0%	
MILEAGE REIMBURSEMENT	452-8-832-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE (FUELS)	452-8-832-227-000	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	452-8-832-230-000	\$42,075.00	\$34,728.00	-17.5%	
NON-EXPENDABLE SUPPLIES	452-8-832-231-000	\$11,500.00	\$10,000.00	-13%	
SUBSCRIPTIONS/PUBLICATIONS	452-8-832-237-000	\$13,000.00	\$14,000.00	7.7%	
UNIFORMS/ALLOWANCE	452-8-832-238-000	\$11,000.00	\$11,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	452-8-832-244-000	\$1,000.00	\$1,000.00	0%	
EQUIP REPAIR,MAINT,AGREEMENTS	452-8-832-249-000	\$2,000.00	\$2,000.00	0%	
RENTALS	452-8-832-251-000	\$4,000.00	\$4,000.00	0%	
PRINTING/PUBLISHING	452-8-832-252-000	\$1,630.00	\$662.00	-59.4%	
DUES & OTHER FEES	452-8-832-253-000	\$12,000.00	\$15,000.00	25%	
FACILITY MAINTENANCE/REPAIR	452-8-832-257-000	\$2,000.00	\$2,000.00	0%	

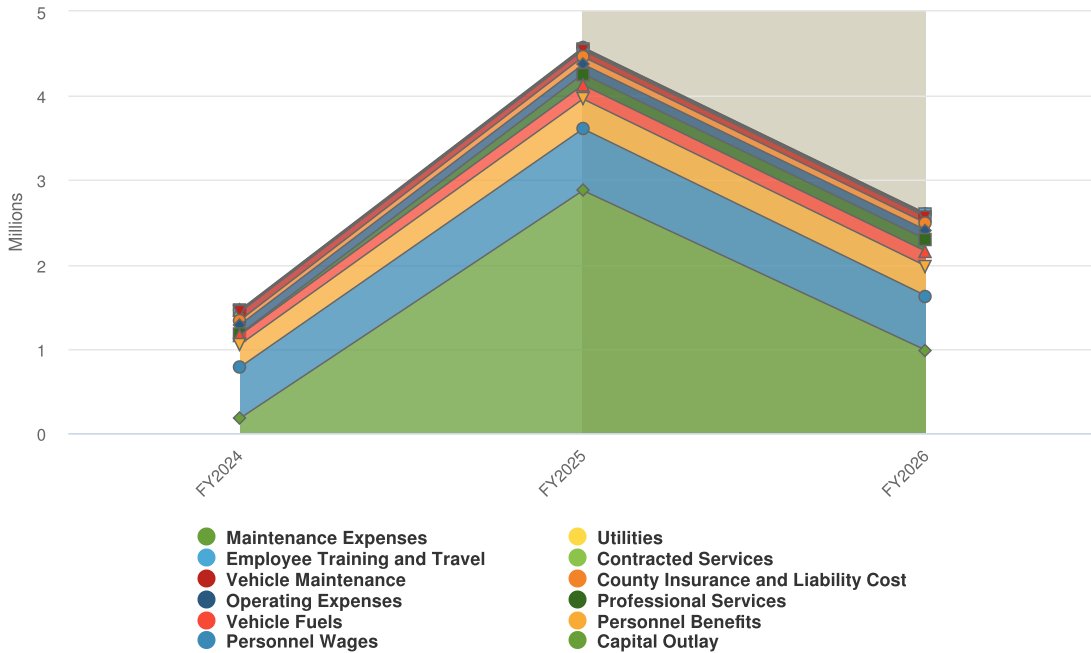
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
PROFESSIONAL SERVICES	452-8-832-260-000	\$131,101.00	\$142,908.00	9%	
CONTRACTUAL SERVICES	452-8-832-267-000	\$15,500.00	\$15,500.00	0%	
PROP. ADMIN. FEE	452-8-832-277-000	\$15,750.00	\$15,750.00	0%	
WORKERS COMPENSATION	452-8-832-312-000	\$53,509.00	\$49,033.00	-8.4%	
TORT LIABILITY INSURANCE	452-8-832-313-000	\$7,459.00	\$8,951.00	20%	
PROPERTY INSURANCE	452-8-832-314-000	\$5,095.00	\$6,114.00	20%	
LIABILITY INSURANCE	452-8-832-315-000	\$15,328.00	\$18,393.00	20%	
OTHER INSURANCE	452-8-832-319-000	\$7,308.00	\$32.00	-99.6%	
POSTAGE/FREIGHT	452-8-832-339-000	\$300.00	\$300.00	0%	
TELEPHONE	452-8-832-340-000	\$2,986.00	\$3,425.00	14.7%	
UTILITIES	452-8-832-341-000	\$5,549.00	\$5,532.00	-0.3%	
EQUIP/MACHINERY	452-8-832-371-000		\$848,100.00	N/A	
VEHICLES	452-8-832-372-000	\$145,000.00	\$0.00	-100%	
LEASE PURCHASE	452-8-832-375-000	\$122,166.00	\$122,166.00	0%	
LAND/BUILDINGS	452-8-832-376-000	\$2,600,000.00	\$0.00	-100%	
Software Application	452-8-832-380-000	\$0.00	\$1,100.00	N/A	
Total Flood Control Department:		\$4,564,078.00	\$2,593,393.00	-43.2%	
Total Public Works:		\$4,564,078.00	\$2,593,393.00	-43.2%	
Public Safety					
Misc					
BUILDINGS & CONSTRUCTION	452-8-821-376-000	\$10,000.00	\$10,000.00	0%	
Total Misc:		\$10,000.00	\$10,000.00	0%	
Total Public Safety:		\$10,000.00	\$10,000.00	0%	
Total Expenditures:		\$4,574,078.00	\$2,603,393.00	-43.1%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

Strategic Plan Goals:

- Provide flood protection and flood damage repair to the citizens of Chaves County.
- Maintain and protect flood control structures and drainage channels that facilitate the safe passage of floodwaters to the Pecos River.
- Explore innovative technology for enhancing work management and mapping of flood control assets and structures
- Find the optimal balance between safe operations, preventative maintenance, and performance.

Department Objectives

5 Year Target:

- Modernize processes and equipment to utilize the latest technology for increased safety and productivity.
- Rehabilitate Zuber Project Dams
- Implement a drone program for enhanced flood monitoring.

Department Performance Measures

Performance Measures:

- Maintain Storm Water Channels
- Weekly Safety Training
- Improve department safety records
- Monitor NRCS real time stream gauge data
- Conduct routine and preventive maintenance

Human Resources



Emma Dominguez
Human Resources Director

Human Resources will take a leadership role and provide service in support of Chaves County by promoting the concept that our employees are Chaves County's most valuable resource.

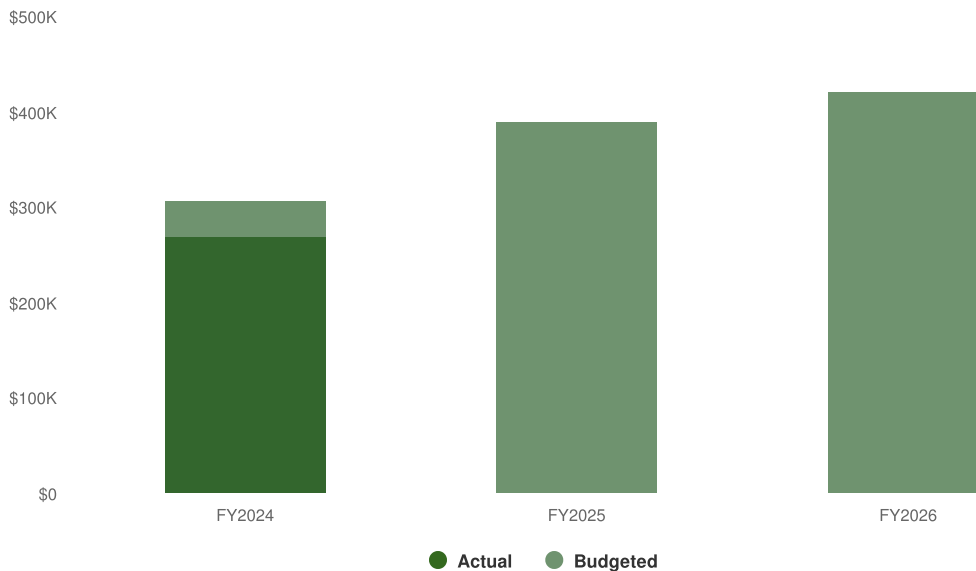
Human Resources will do this by:

- Ensuring that the employed women and men of Chaves County are given the tools, training, and motivation to operate in the most efficient and effective manner.
- Promoting and recruiting the best qualified people recognizing and encouraging the value of diversity in the workplace.
- Provide and promote a work atmosphere that is safe, healthy, and secure for all employees.
- Establishing and administering effective and sound policies, rules, and practices that treat employees with equality and respect.
- Maintaining compliance with employment and labor laws.

Expenditures Summary

\$420,719 **\$31,070**
(7.97% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



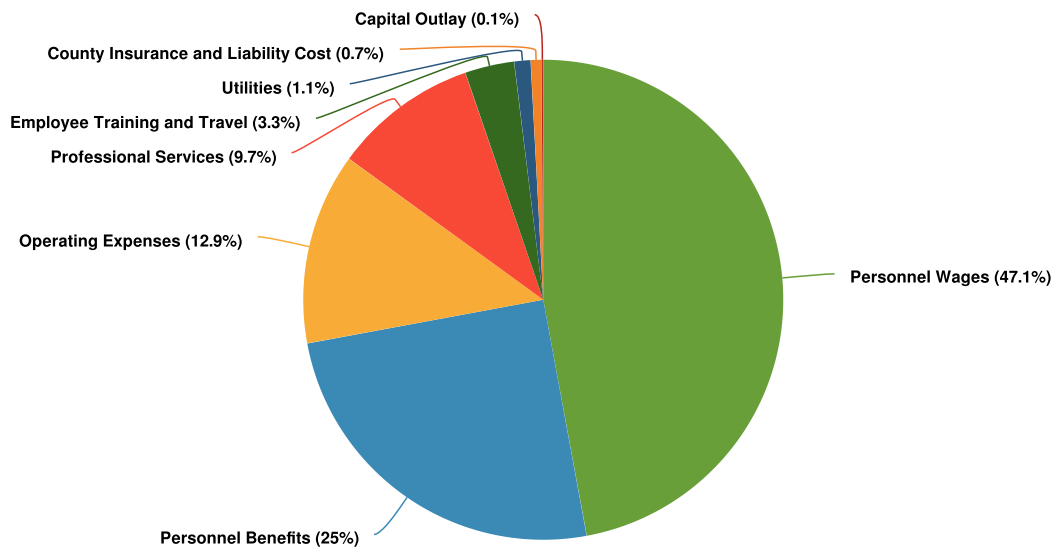
Expenditures by Function

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Human Resources					
REGULAR SALARIES	401-6-613-102-000	\$186,094.00	\$191,173.00	2.7%	
TEMPORARY SALARIES	401-6-613-104-000	\$3,000.00	\$5,000.00	66.7%	
OVERTIME SALARIES	401-6-613-105-000	\$1,000.00	\$2,000.00	100%	
MEDICARE TAX	401-6-613-106-000	\$2,698.00	\$2,772.00	2.7%	
F I C A	401-6-613-108-000	\$11,538.00	\$11,853.00	2.7%	
P E R A	401-6-613-109-000	\$34,986.00	\$37,834.00	8.1%	
GROUP INSURANCE	401-6-613-110-000	\$64,011.00	\$48,883.00	-23.6%	
RETIREE HEALTH CARE	401-6-613-111-000	\$3,722.00	\$3,823.00	2.7%	
EMPLOYEE TRAINING	401-6-613-224-000	\$5,000.00	\$6,500.00	30%	
PER DIEM EXPENSE	401-6-613-225-000	\$5,000.00	\$6,000.00	20%	
MILEAGE REIMBURSEMENT	401-6-613-226-000	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	401-6-613-230-000	\$5,150.00	\$10,000.00	94.2%	
NON-EXPENDABLE SUPPLIES	401-6-613-231-000	\$3,800.00	\$3,500.00	-7.9%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-613-237-000	\$1,500.00	\$1,500.00	0%	
DRUG & ALCOHOL PROGRAM	401-6-613-246-000	\$21,000.00	\$35,000.00	66.7%	
EQUIP MAINT/AGREEMENTS	401-6-613-249-000	\$2,550.00	\$3,000.00	17.6%	
PRINTING/PUBLISHING	401-6-613-252-000	\$62.00	\$250.00	303.2%	
DUES & OTHER FEES	401-6-613-253-000	\$500.00	\$500.00	0%	
PROFESSIONAL SERVICES	401-6-613-260-000	\$29,000.00	\$41,008.00	41.4%	
WORKERS COMPENSATION	401-6-613-312-000	\$369.00	\$435.00	17.9%	
TORT LIABILITY INSURANCE	401-6-613-313-000	\$1,602.00	\$1,923.00	20%	
PROPERTY INSURANCE	401-6-613-314-000	\$535.00	\$642.00	20%	
POSTAGE/FREIGHT	401-6-613-339-000	\$438.00	\$500.00	14.2%	

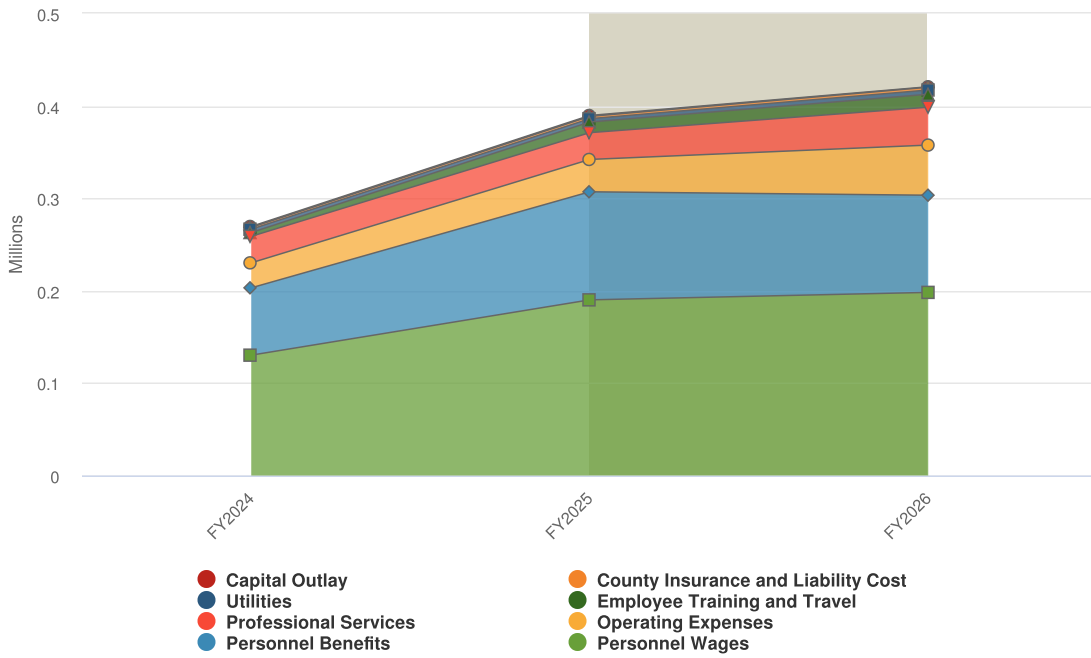
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
TELEPHONE	401-6-613-340-000	\$1,248.00	\$1,750.00	40.2%	
UTILITIES	401-6-613-341-000	\$2,346.00	\$2,873.00	22.5%	
LEASE PURCHASE	401-6-613-375-000	\$1,000.00	\$0.00	-100%	
Software Application	401-6-613-380-000	\$0.00	\$500.00	N/A	
Total Human Resources:		\$389,649.00	\$420,719.00	8%	
Total General Government:		\$389,649.00	\$420,719.00	8%	
Total Expenditures:		\$389,649.00	\$420,719.00	8%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

- Strengthen Leadership for Directors & Supervisors
- Strengthen efficient communication between staff
- To develop a safe and positive work culture
- Create visibility for the HR Department
- To develop communication methods where employees can provide honest feedback
- Increase attendance at recruitment events and HR-related training
- Reduce Employee Turnover



Department Objectives

- Develop leadership programs and tools for staff
- Create engaging events to increase employee morale
- To ensure all HR policies meet compliance with local rules and regulations
- Refine the quality of candidates for positions
- To hire qualified individuals in leadership positions to ensure fair and effective leadership throughout all departments



Employee Turnover Rates by Fiscal Year

Chaves County	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Turnover Rate	35%	42%	43%	pending
Average Employee Count	224	217	230	pending
New Hires	74	97	113	pending

Indigent Health Care



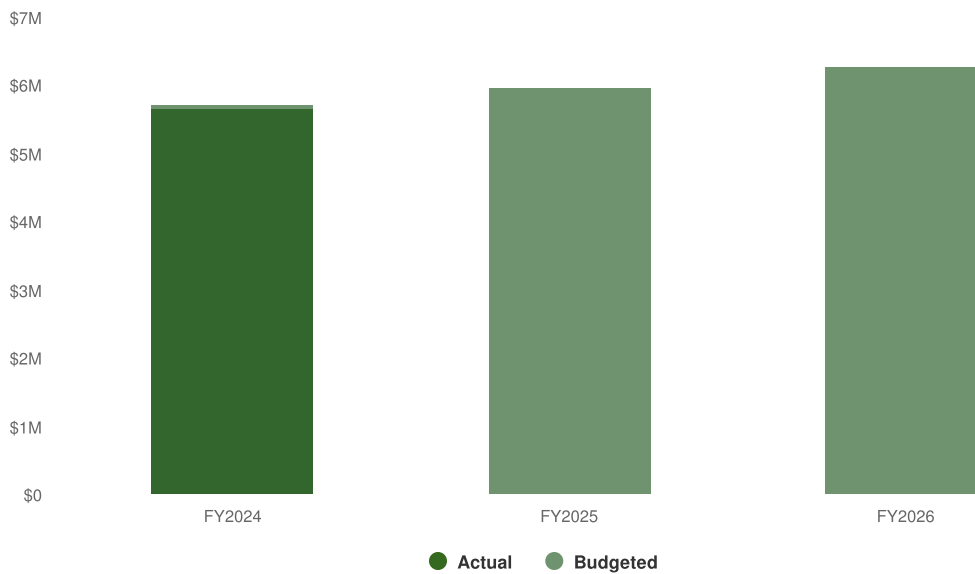
Jeff Ortega
Health Care Director/Internal Auditor

The Chaves County Indigent Health Care Department assists Chaves County residents obtain medical, dental, ambulance and mental health care services. Services are limited to individuals who qualify based on household income guidelines set by the Board of County Commissioners. Indigent funds also assist incarcerated individuals obtain the medical care they need while housed in the Chaves County Detention Center.

Expenditures Summary

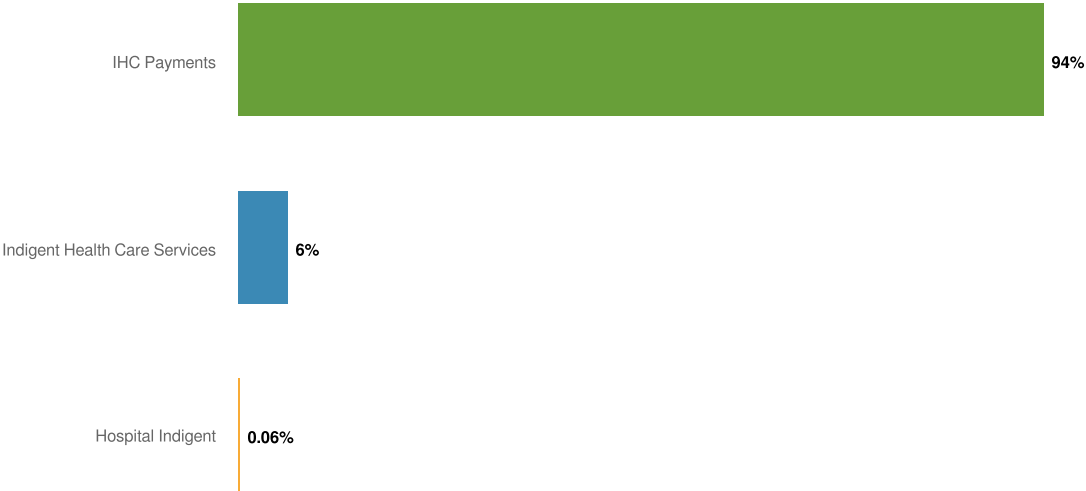
\$6,273,972 **\$304,014**
(5.09% vs. prior year)

Indigent Health Care Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted Expenditures by Function



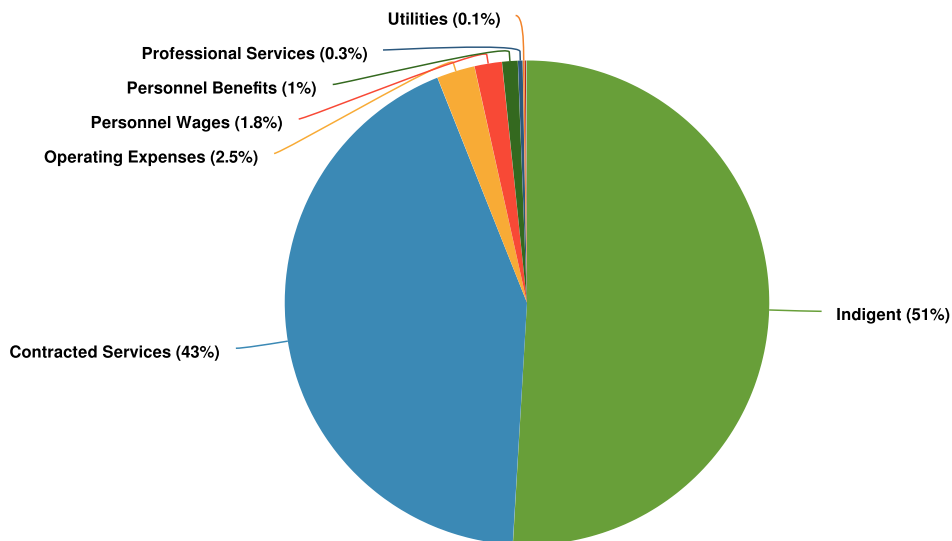
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
Hospital Indigent					
SUPPLIES/TOOLS	401-6-636-230-000	\$1,000.00	\$1,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-636-231-000	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-636-237-000	\$500.00	\$500.00	0%	
PRE-EMPLOYMENT&PHYSICALS	401-6-636-244-000	\$500.00	\$500.00	0%	
POSTAGE/FREIGHT	401-6-636-339-000	\$1,000.00	\$1,000.00	0%	
Total Hospital Indigent:		\$4,000.00	\$4,000.00	0%	
Indigent Health Care Services					
REGULAR SALARIES	427-6-638-102-000	\$107,185.00	\$113,920.00	6.3%	
OVERTIME SALARIES	427-6-638-105-000	\$500.00	\$500.00	0%	
MEDICARE TAX	427-6-638-106-000	\$1,554.00	\$1,652.00	6.3%	
F I C A	427-6-638-108-000	\$6,645.00	\$7,063.00	6.3%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
P E R A	427-6-638-109-000	\$20,151.00	\$22,545.00	11.9%	
GROUP INSURANCE	427-6-638-110-000	\$29,037.00	\$32,106.00	10.6%	
RETIREE HEALTH CARE	427-6-638-111-000	\$2,144.00	\$2,278.00	6.3%	
EMPLOYEE TRAINING	427-6-638-224-000	\$1,200.00	\$1,200.00	0%	
PER DIEM EXPENSE	427-6-638-225-000	\$1,200.00	\$1,200.00	0%	
MILEAGE REIMBURSEMENT	427-6-638-226-000	\$600.00	\$600.00	0%	
TRANSPORTATION EXPENSE	427-6-638-227-000	\$200.00	\$200.00	0%	
SUPPLIES/TOOLS	427-6-638-230-000	\$1,800.00	\$1,800.00	0%	
NON-EXPENDABLE SUPPLIES	427-6-638-231-000	\$1,000.00	\$600.00	-40%	
SUBSCRIPTIONS/PUBLICATIONS	427-6-638-237-000	\$200.00	\$200.00	0%	
PRE-EMPLOYMENT PHYSICALS	427-6-638-244-000	\$200.00	\$200.00	0%	
EQUIP MAINT/AGREEMENTS	427-6-638-249-000	\$600.00	\$300.00	-50%	
PRINTING/PUBLISHING	427-6-638-252-000	\$500.00	\$200.00	-60%	
DUES & OTHER FEES	427-6-638-253-000	\$200.00	\$200.00	0%	
OTHER DUES AND FEES	427-6-638-253-001	\$183,000.00	\$151,800.00	-17%	
PROFESSIONAL SERVICES	427-6-638-260-000	\$30,000.00	\$20,000.00	-33.3%	
WORKERS COMPENSATION	427-6-638-312-000	\$3,263.00	\$3,145.00	-3.6%	
TORT LIABILITY INSURANCE	427-6-638-313-000	\$1,632.00	\$1,508.00	-7.6%	
PROPERTY INSURANCE	427-6-638-314-000	\$991.00	\$1,042.00	5.1%	
POSTAGE/FREIGHT	427-6-638-339-000	\$500.00	\$300.00	-40%	
TELEPHONE	427-6-638-340-000	\$2,220.00	\$2,418.00	8.9%	
UTILITIES	427-6-638-341-000	\$4,837.00	\$5,896.00	21.9%	
Software Application	427-6-638-380-000	\$0.00	\$500.00	N/A	
Total Indigent Health Care Services:		\$401,359.00	\$373,373.00	-7%	
IHC Payments					

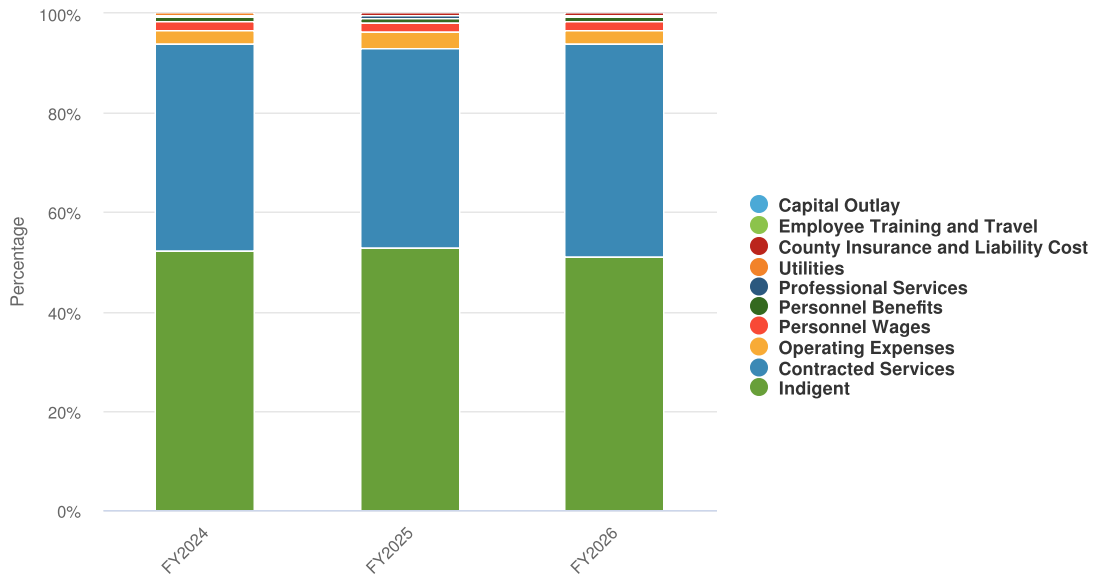
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
CARE OF PRISONER SERVICES	427-6-639-268-000	\$2,400,000.00	\$2,700,000.00	12.5%	
PAYMENT OF HOSPITAL CLAIMS	427-6-639-270-000	\$160,000.00	\$150,000.00	-6.2%	
SAFETY NET CARE POOL FUND	427-6-639-271-000	\$1,528,000.00	\$1,570,000.00	2.7%	
CO. SUPPORTED MEDICAID	427-6-639-272-000	\$1,076,599.00	\$1,076,599.00	0%	
HEALTH CLINIC CLAIMS	427-6-639-273-000	\$350,000.00	\$350,000.00	0%	
INDIGENT BURIAL	427-6-639-296-000	\$50,000.00	\$50,000.00	0%	
Total IHC Payments:		\$5,564,599.00	\$5,896,599.00	6%	
Total Public Works:		\$5,969,958.00	\$6,273,972.00	5.1%	
Total Expenditures:		\$5,969,958.00	\$6,273,972.00	5.1%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Department Goals

To continue to provide contracted providers financial assistance for medical services to eligible county residents.

Inquire into contracting with local hospitals and other medical providers for indigent services.

Inquire into services with the NM Health Care Authority for services that inmates may qualify for while incarcerated.

Further education for staff through NM Edge.



Department Objectives

To ensure a variety of medical services are provided for the well-being of our community.

Submit an RFP for medical services the community needs.

IHC staff will apply to become Presumptive Eligibility Determiners (PEDs) to register inmates for Medicaid.

Staff will take classes as time permits.



Department Performance Measures

Provide effectiveness and efficiency for our providers and patients.

Ensure Gross Receipts Tax revenues will continue to fund medical services for the Chaves County Detention Center and eligible residents that reside in Chaves County.

Chaves County continues to provide assistance for qualifying county residents while maintaining positive fund balances.

Continuing education has helped us acquire knowledge and ensure we are up-to-date on the latest changes pertinent to our jobs.



Safety



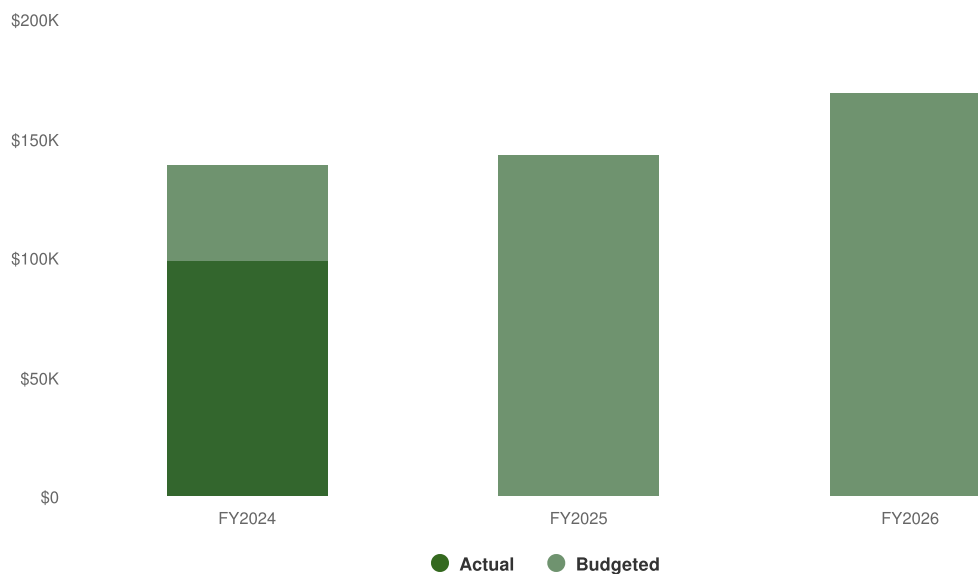
Joseph Cobos
Safety & Compliance Manager

The Safety department serves as the support mechanism to develop quality training, ensure OSHA and general safety compliance and properly document that training. The transition of Safety Managers has allowed the county to pursue an aggressive program that mitigates the risk to the county while setting obtainable goals and developing in the areas previously lacking.

Expenditures Summary

\$168,883 **\$25,792**
(18.02% vs. prior year)

Safety Proposed and Historical Budget vs. Actual



Expenditures by Function

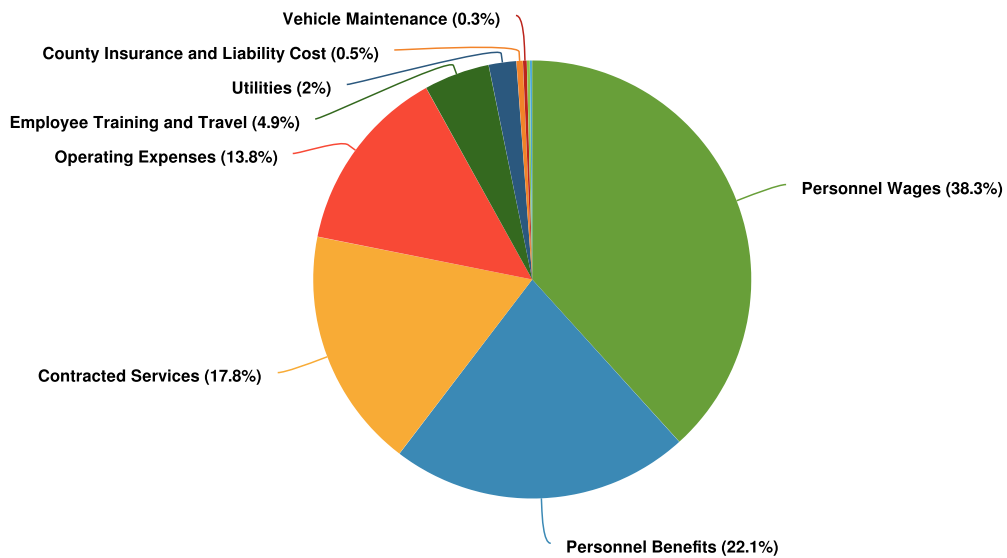
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Safety & Training Services					

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
REGULAR SALARIES	401-6-614-102-000	\$60,449.00	\$64,667.00	7%	
MEDICARE TAX	401-6-614-106-000	\$864.00	\$938.00	8.6%	
F I C A	401-6-614-108-000	\$3,692.00	\$4,009.00	8.6%	
P E R A	401-6-614-109-000	\$11,365.00	\$12,798.00	12.6%	
GROUP INSURANCE	401-6-614-110-000	\$7,357.00	\$18,267.00	148.3%	
RETIREE HEALTH CARE	401-6-614-111-000	\$1,191.00	\$1,293.00	8.6%	
VEH/HVY EQUIP REPAIR	401-6-614-221-000	\$500.00	\$500.00	0%	
EMPLOYEE TRAINING	401-6-614-224-000	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	401-6-614-225-000	\$1,000.00	\$1,200.00	20%	
MILEAGE REIMBURSEMENT	401-6-614-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-6-614-227-000	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	401-6-614-230-000	\$9,000.00	\$10,000.00	11.1%	
NON-EXPENDABLE SUPPLIES	401-6-614-231-000	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-614-237-000	\$1,600.00	\$1,500.00	-6.2%	
UNIFORM ALLOWANCE	401-6-614-238-000	\$250.00	\$250.00	0%	
EMPLOYEE TESTING	401-6-614-247-000	\$0.00	\$2,000.00	N/A	
EQUIP MAINT/AGREEMENTS	401-6-614-249-000	\$6,000.00	\$6,000.00	0%	
DUES & OTHER FEES	401-6-614-253-000	\$1,500.00	\$1,500.00	0%	
PROFESSIONAL SERVICES	401-6-614-260-000	\$568.00	\$371.00	-34.7%	
CONTRACTUAL	401-6-614-267-000	\$24,000.00	\$30,000.00	25%	
WORKERS COMPENSATION	401-6-614-312-000	\$224.00	\$196.00	-12.5%	
LIABILITY INSURANCE	401-6-614-315-000	\$511.00	\$613.00	20%	
POSTAGE/FREIGHT	401-6-614-339-000	\$50.00	\$75.00	50%	
TELEPHONE	401-6-614-340-000	\$624.00	\$558.00	-10.6%	
UTILITIES	401-6-614-341-000	\$2,346.00	\$2,873.00	22.5%	

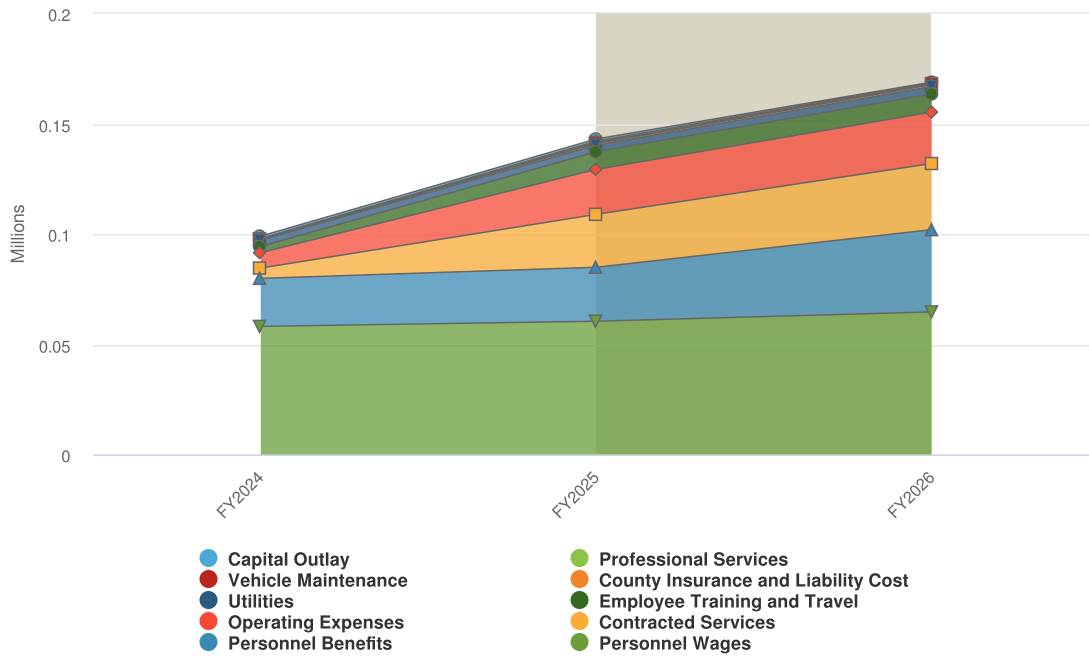
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
LEASE PURCHASE	401-6-614-375-000	\$1,000.00	\$0.00	-100%	
Software Application	401-6-614-380-000	\$0.00	\$275.00	N/A	
Total Safety & Training Services:		\$143,091.00	\$168,883.00	18%	
Total General Government:		\$143,091.00	\$168,883.00	18%	
Total Expenditures:		\$143,091.00	\$168,883.00	18%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

The Chaves County Safety Department is committed to meeting and exceeding compliance expectations with an aggressive safety program aimed at high quality training for all employees as we conduct business serving the public.

Goals for Department:

- 100% employee training across the board within a year.
- All parts of the Safety program are up-to-date and compliant.
- Able to meet the marks on Safety Walkthroughs with Insurance and OHSA.
- Decrease in employee incidents and accidents through training and root cause analysis.

Department Objectives

- OSHA Compliance and Training
- Certified CPR and Defensive Driving Training
- Quality orientations with proper onboarding of new hires.
- Safety Training Matrix ensuring everyone receives the required training.
- Up-to-date employee training records and documentation.
- Proper Job Safety Analysis to ensure worker safety.
- Employee access to training.
- Implementing Learning Management across the board.

Planning and Zoning



Louis Jaramillo
County Planning and Zoning Director

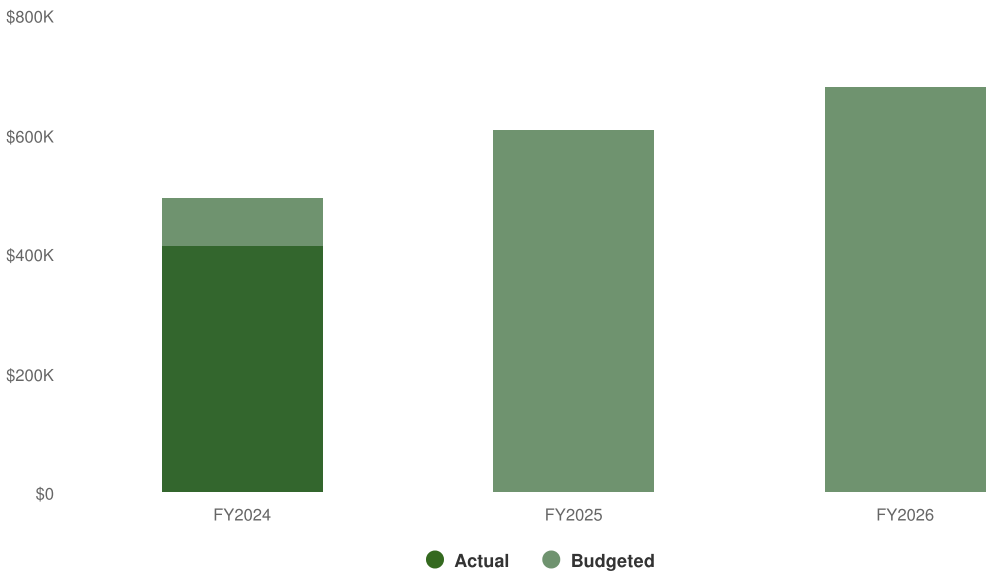
Mission Statement

To provide resources and expertise for local residents and officials on land use and development issues by providing professional planning services in a manner that exemplifies integrity, transparency and accountability.

Expenditures Summary

\$682,286 **\$74,107**
(12.19% vs. prior year)

Planning And Zoning Proposed and Historical Budget vs. Actual



Expenditures by Function

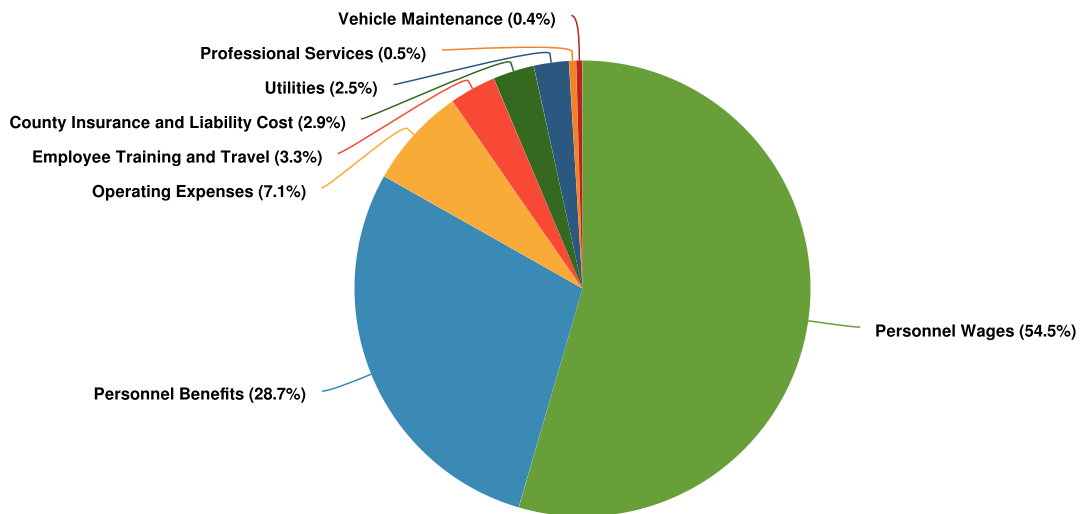
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
Planning & Zoning					
REGULAR SALARIES	401-6-624-102-000	\$337,799.00	\$367,494.00	8.8%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
OVERTIME SALARIES	401-6-624-105-000	\$4,500.00	\$4,500.00	0%	
MEDICARE TAX	401-6-624-106-000	\$4,898.00	\$5,328.00	8.8%	
F I C A	401-6-624-108-000	\$20,944.00	\$22,784.00	8.8%	
P E R A	401-6-624-109-000	\$63,506.00	\$72,730.00	14.5%	
GROUP INSURANCE	401-6-624-110-000	\$67,934.00	\$87,541.00	28.9%	
RETIREE HEALTH CARE	401-6-624-111-000	\$6,756.00	\$7,350.00	8.8%	
VEH/HVY EQUIP. REPAIR	401-6-624-221-000	\$2,500.00	\$3,000.00	20%	
EMPLOYEE TRAINING	401-6-624-224-000	\$6,000.00	\$7,500.00	25%	
PER DIEM EXPENSE	401-6-624-225-000	\$9,500.00	\$10,000.00	5.3%	
MILEAGE REIMBURSEMENT	401-6-624-226-000	\$1,200.00	\$1,000.00	-16.7%	
TRANSPORTATION EXPENSE	401-6-624-227-000	\$4,500.00	\$4,000.00	-11.1%	
SUPPLIES/TOOLS	401-6-624-230-000	\$3,500.00	\$9,000.00	157.1%	
RURAL ADDRESSING SUPPLIES	401-6-624-230-001	\$1,200.00	\$1,500.00	25%	
NON-EXPENDABLE SUPPLIES	401-6-624-231-000	\$9,000.00	\$4,000.00	-55.6%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-624-237-000	\$2,500.00	\$2,500.00	0%	
UNIFORM EXPENSE	401-6-624-238-000	\$600.00	\$600.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-624-249-000	\$9,100.00	\$14,600.00	60.4%	
RENTALS	401-6-624-251-000	\$5,500.00	\$6,000.00	9.1%	
PRINTING/PUBLISHING	401-6-624-252-000	\$5,500.00	\$5,000.00	-9.1%	
DUES & OTHER FEES	401-6-624-253-000	\$2,000.00	\$2,000.00	0%	
PROFESSIONAL SERVICES	401-6-624-260-000	\$3,446.00	\$3,500.00	1.6%	
WORKERS COMPENSATION	401-6-624-312-000	\$5,427.00	\$7,187.00	32.4%	
TORT LIABILITY INSURANCE	401-6-624-313-000	\$3,227.00	\$3,873.00	20%	
PROPERTY INSURANCE	401-6-624-314-000	\$2,112.00	\$2,535.00	20%	
LIABILITY INSURANCE	401-6-624-315-000	\$1,319.00	\$1,583.00	20%	

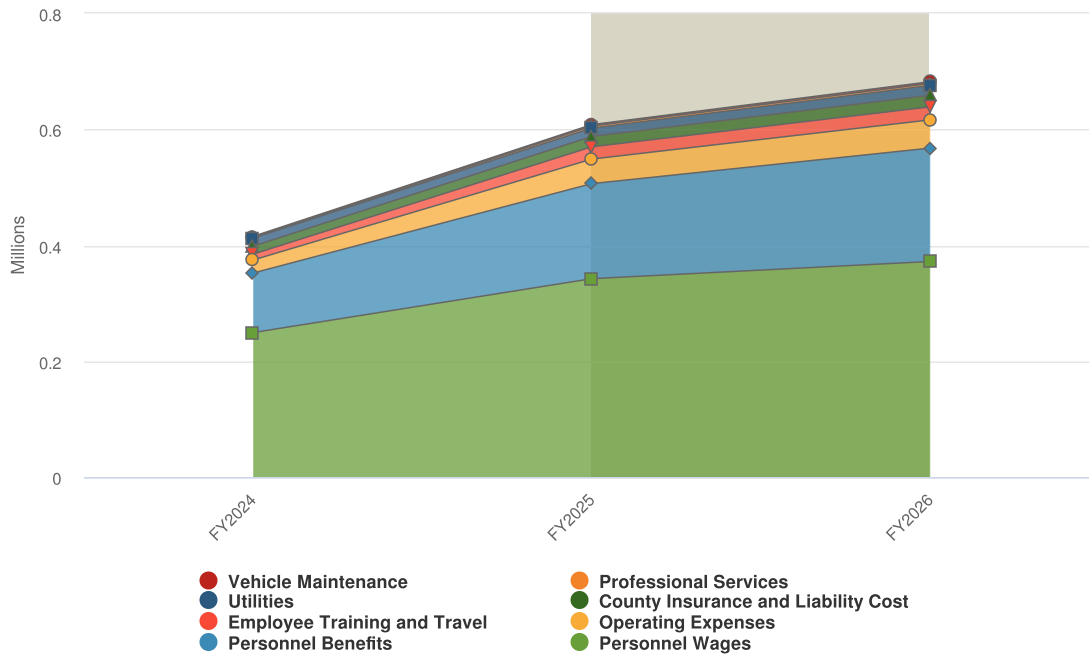
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
OTHER INSURANCE	401-6-624-319-000	\$5,760.00	\$4,800.00	-16.7%	
POSTAGE/FREIGHT	401-6-624-339-000	\$3,500.00	\$3,500.00	0%	
TELEPHONE	401-6-624-340-000	\$3,695.00	\$3,707.00	0.3%	
UTILITIES	401-6-624-341-000	\$10,756.00	\$13,174.00	22.5%	
Total Planning & Zoning:		\$608,179.00	\$682,286.00	12.2%	
Total Public Works:		\$608,179.00	\$682,286.00	12.2%	
Total Expenditures:		\$608,179.00	\$682,286.00	12.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

- Promote, develop, and sustain a healthy and safe environment and community.
- Protect, preserve and promote farming and ranching as a vital aspect of the County's customs, culture, and economy.
- Proceed with the ongoing assessment, modification, and adaptation of County planning and zoning policies, regulations and codes.
- Safeguard the quality and supply of the County's water resources.
- Continue to evaluate and modify the existing regulatory framework and procedures for commercial and industrial development.
- Enhance residential development opportunities through the County's permitting and regulatory process.
- Adopt and use technology to improve service delivery, simplify the application process, and improve accessibility to information.
- Work with the community to enhance and protect property values.
- Provide a diverse professional staff with the knowledge and skills necessary to assist our citizens and governments with their planning and zoning issues and review of development plans and construction designs.

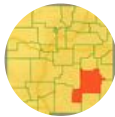
Department Objectives

- Provide and maintain a full-service building, mechanical, and electrical inspection staff that will service the County's growing residential and commercial community.
- Continue to assist the Towns of Dexter, Hagerman and Lake Arthur with code regulation and planning and zoning issues.
- Address public nuisances, trashed, dilapidated and wrecked structures, junk vehicles and abandoned properties.
- Amend the Roswell-Chaves County Extraterritorial Zoning Ordinance to provide a more precise zoning regulation.
- Revise and update Ordinance No.9, Flood Damage Prevention Ordinance, to comply with FEMA regulations.
- Revise and update the Chaves County Subdivision Ordinance to establish and maintain a rational land use pattern.
- Amend and update the Chaves County Zoning Ordinance to provide clearer and more concise zoning regulations.
- Improve the County's online application process by working with the community and the County's data software company.
- Translate all County planning regulations and applications from English to Spanish to better service our Chaves County residents.
- Revise and update Ordinance No.66, Manufactured Home Placement Permit Ordinance.
- Expand the County's online public meeting participation process to include the Roswell-Chaves County ETZ Commission, Roswell-Chaves County ETZ Authority, Planning Commission, and Land Council meetings.
- Amend Ordinance O-108, Rural Addressing System, to clarify necessary development requirements for assignment of an address.

Department Performance Measures

Performance Measures	FY25 Actual	FY26 Project	FY27 Project	Target
Amend Ordinance No. 80-1, Extraterritorial Zoning Ordinance	20%	0%	0%	100%
Revise Ordinance No. 51, County Subdivision Ordinance	30%	40%	30%	100%
Address condemned and public nuisance properties	35%	35%	30%	100%
Amend Ordinance No.7, County Zoning Ordinance	20%	60%	20%	100%
Revise Ordinance No.9, Flood Damage Prevention Ordinance	70%	30%	0%	100%

Public Services Administration



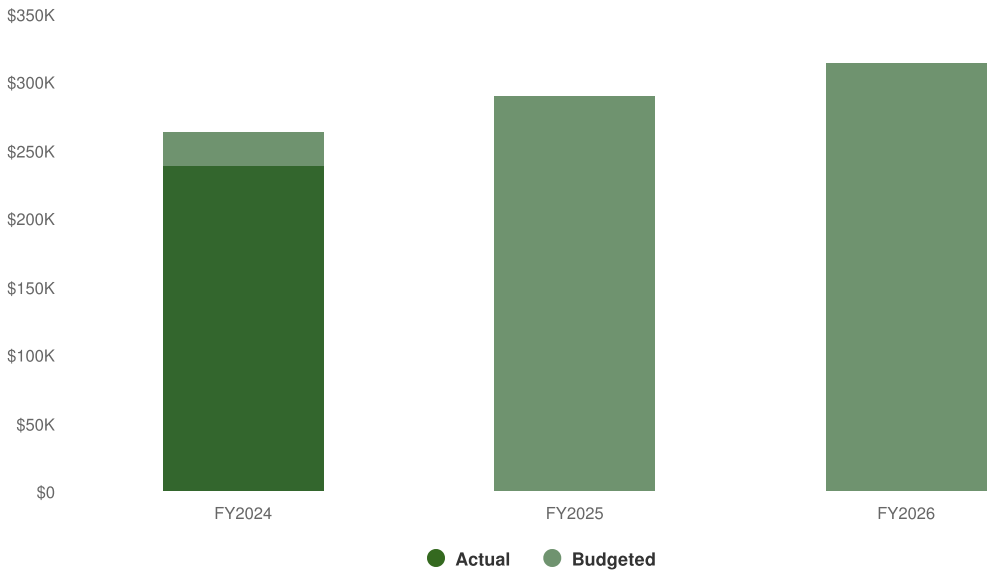
Alex Palomino
Public Services Director

Oversees Chaves County, New Mexico services to maintain continuity between Managing Land Use, Roads, Bridges, Solid Waste Management, Vector Control, Facility Maintenance, Accessibility, and Fire, Emergency, and Safety Services while preserving these assets for the citizens of the community.

Expenditures Summary

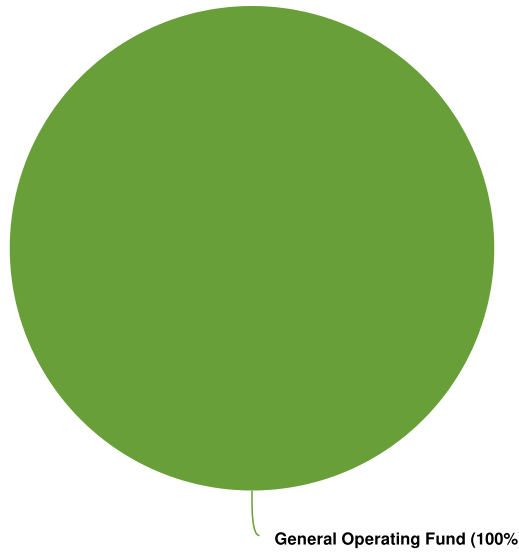
\$314,484 **\$23,827**
(8.20% vs. prior year)

Public Services Administration Proposed and Historical Budget vs. Actual

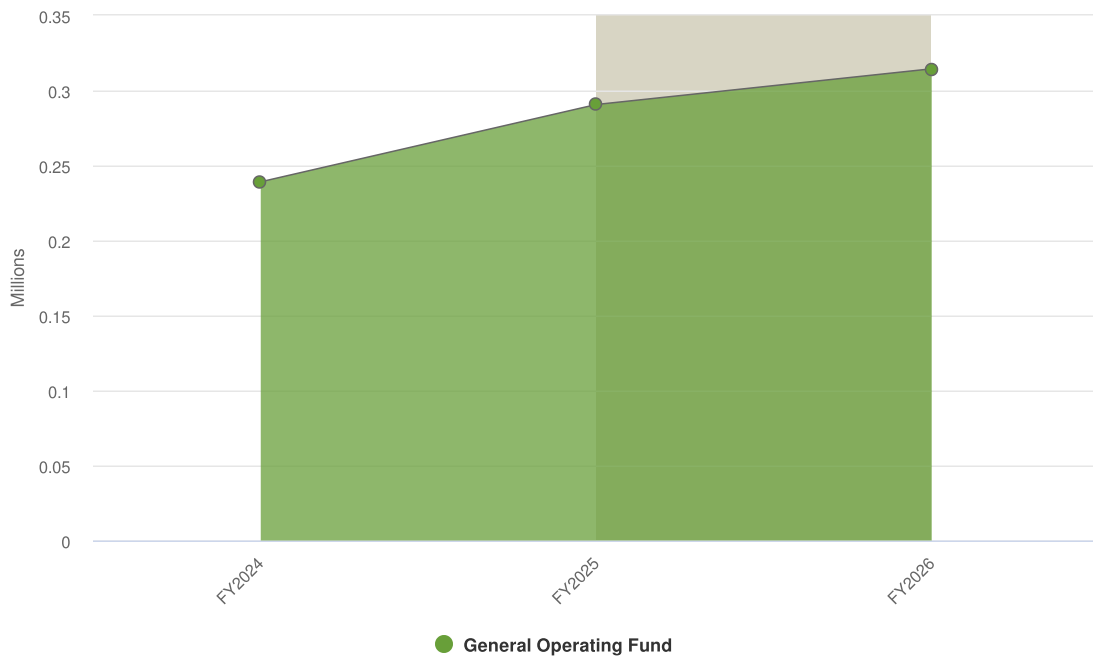


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
General Operating Fund					
401-General Fund					
REGULAR SALARIES	401-6-621-102-000	\$154,651.00	\$164,488.00	6.4%	
TEMPORARY SALARIES	401-6-621-104-000		\$5,000.00	N/A	
OVERTIME SALARIES	401-6-621-105-000	\$0.00	\$500.00	N/A	
MEDICARE TAX	401-6-621-106-000	\$2,242.00	\$2,385.00	6.4%	
F I C A	401-6-621-108-000	\$9,588.00	\$10,198.00	6.4%	
P E R A	401-6-621-109-000	\$29,074.00	\$32,553.00	12%	
GROUP INSURANCE	401-6-621-110-000	\$43,820.00	\$47,982.00	9.5%	
RETIREE HEALTH CARE	401-6-621-111-000	\$3,093.00	\$3,290.00	6.4%	
VEH/HVY EQUIP. REPAIR	401-6-621-221-000	\$3,000.00	\$2,500.00	-16.7%	
EMPLOYEE TRAINING	401-6-621-224-000	\$4,500.00	\$4,500.00	0%	
PER DIEM EXPENSE	401-6-621-225-000	\$600.00	\$500.00	-16.7%	
MILEAGE REIMBURSEMENT	401-6-621-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-6-621-227-000	\$1,600.00	\$1,500.00	-6.2%	
SUPPLIES/TOOLS	401-6-621-230-000	\$1,500.00	\$3,500.00	133.3%	
NON-EXPANDABLE SUPPLIES	401-6-621-231-000	\$6,000.00	\$5,500.00	-8.3%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-621-237-000	\$5,000.00	\$5,000.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-621-249-000	\$2,500.00	\$2,500.00	0%	
RENTALS	401-6-621-251-000	\$1,000.00	\$800.00	-20%	
PRINTING/PUBLISHING	401-6-621-252-000	\$1,000.00	\$500.00	-50%	
DUES & OTHER FEES	401-6-621-253-000	\$800.00	\$800.00	0%	
PROFESSIONAL SERVICES	401-6-621-260-000	\$6,165.00	\$5,252.00	-14.8%	
CONTRACTUAL SERVICES	401-6-621-267-000	\$800.00	\$1,500.00	87.5%	
WORKERS COMPENSATION	401-6-621-312-000	\$386.00	\$454.00	17.6%	
TORT LIABILITY INSURANCE	401-6-621-313-000	\$1,817.00	\$2,181.00	20%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
PROPERTY INSURANCE	401-6-621-314-000	\$1,390.00	\$1,668.00	20%	
LIABILITY INSURANCE	401-6-621-315-000	\$330.00	\$396.00	20%	
POSTAGE/FREIGHT	401-6-621-339-000	\$800.00	\$500.00	-37.5%	
TELEPHONE	401-6-621-340-000	\$2,950.00	\$2,093.00	-29.1%	
UTILITIES	401-6-621-341-000	\$4,551.00	\$4,744.00	4.2%	
LEASE PURCHASE	401-6-621-375-000	\$1,000.00	\$0.00	-100%	
Software Application	401-6-621-380-000	\$0.00	\$1,200.00	N/A	
Total 401-General Fund:		\$290,657.00	\$314,484.00	8.2%	
Total General Operating Fund:		\$290,657.00	\$314,484.00	8.2%	

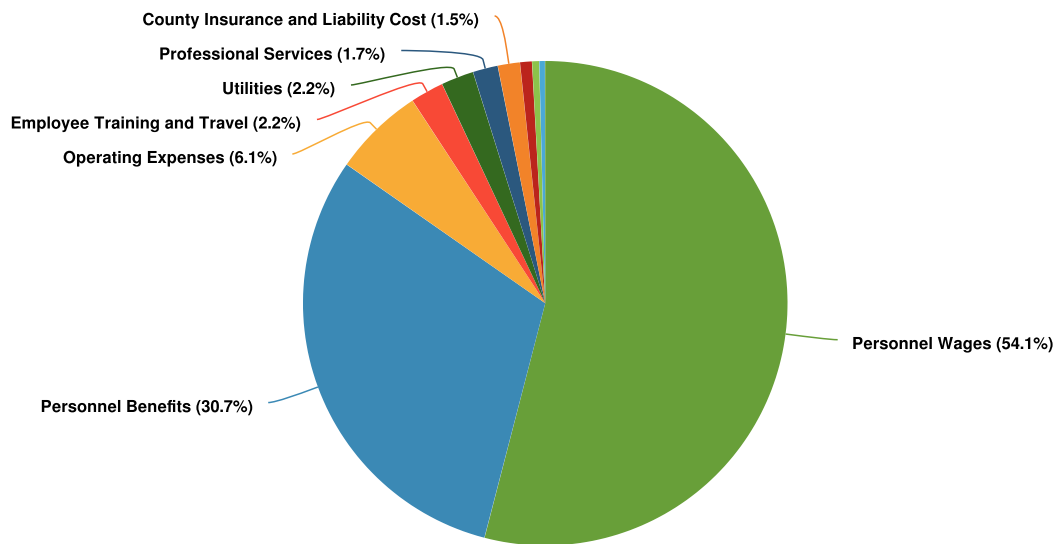
Expenditures by Function

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
Public Works					
REGULAR SALARIES	401-6-621-102-000	\$154,651.00	\$164,488.00	6.4%	
TEMPORARY SALARIES	401-6-621-104-000		\$5,000.00	N/A	
OVERTIME SALARIES	401-6-621-105-000	\$0.00	\$500.00	N/A	
MEDICARE TAX	401-6-621-106-000	\$2,242.00	\$2,385.00	6.4%	
F I C A	401-6-621-108-000	\$9,588.00	\$10,198.00	6.4%	
P E R A	401-6-621-109-000	\$29,074.00	\$32,553.00	12%	
GROUP INSURANCE	401-6-621-110-000	\$43,820.00	\$47,982.00	9.5%	
RETIREE HEALTH CARE	401-6-621-111-000	\$3,093.00	\$3,290.00	6.4%	
VEH/HVY EQUIP. REPAIR	401-6-621-221-000	\$3,000.00	\$2,500.00	-16.7%	
EMPLOYEE TRAINING	401-6-621-224-000	\$4,500.00	\$4,500.00	0%	
PER DIEM EXPENSE	401-6-621-225-000	\$600.00	\$500.00	-16.7%	

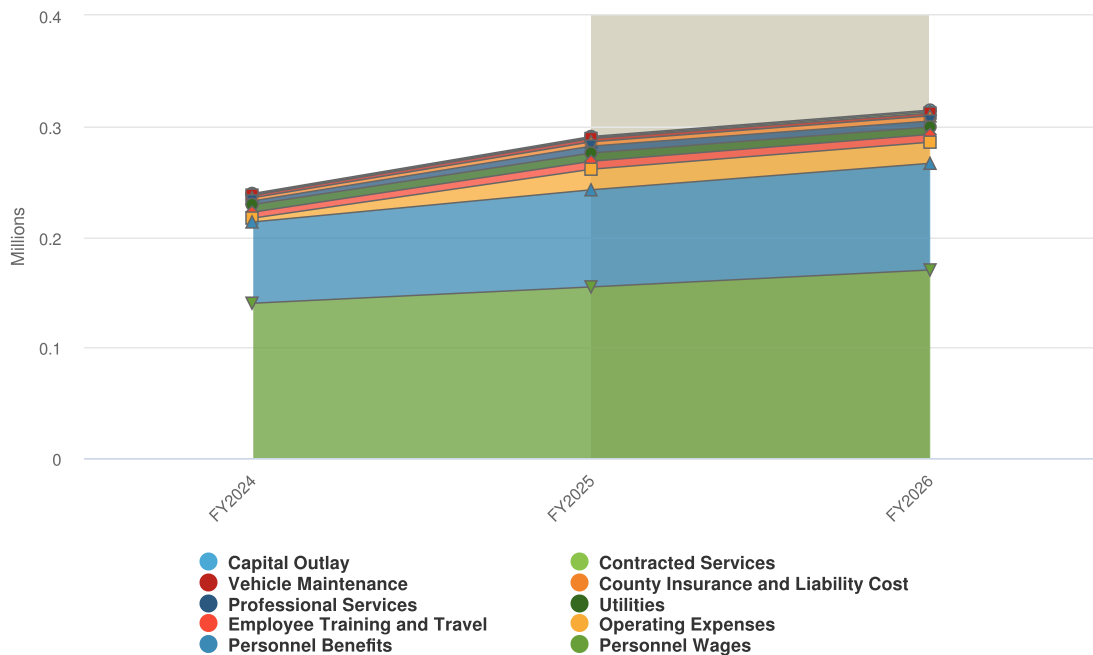
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
MILEAGE REIMBURSEMENT	401-6-621-226-000	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-6-621-227-000	\$1,600.00	\$1,500.00	-6.2%	
SUPPLIES/TOOLS	401-6-621-230-000	\$1,500.00	\$3,500.00	133.3%	
NON-EXPANDABLE SUPPLIES	401-6-621-231-000	\$6,000.00	\$5,500.00	-8.3%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-621-237-000	\$5,000.00	\$5,000.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-621-249-000	\$2,500.00	\$2,500.00	0%	
RENTALS	401-6-621-251-000	\$1,000.00	\$800.00	-20%	
PRINTING/PUBLISHING	401-6-621-252-000	\$1,000.00	\$500.00	-50%	
DUES & OTHER FEES	401-6-621-253-000	\$800.00	\$800.00	0%	
PROFESSIONAL SERVICES	401-6-621-260-000	\$6,165.00	\$5,252.00	-14.8%	
CONTRACTUAL SERVICES	401-6-621-267-000	\$800.00	\$1,500.00	87.5%	
WORKERS COMPENSATION	401-6-621-312-000	\$386.00	\$454.00	17.6%	
TORT LIABILITY INSURANCE	401-6-621-313-000	\$1,817.00	\$2,181.00	20%	
PROPERTY INSURANCE	401-6-621-314-000	\$1,390.00	\$1,668.00	20%	
LIABILITY INSURANCE	401-6-621-315-000	\$330.00	\$396.00	20%	
POSTAGE/FREIGHT	401-6-621-339-000	\$800.00	\$500.00	-37.5%	
TELEPHONE	401-6-621-340-000	\$2,950.00	\$2,093.00	-29.1%	
UTILITIES	401-6-621-341-000	\$4,551.00	\$4,744.00	4.2%	
LEASE PURCHASE	401-6-621-375-000	\$1,000.00	\$0.00	-100%	
Software Application	401-6-621-380-000	\$0.00	\$1,200.00	N/A	
Total Public Works:		\$290,657.00	\$314,484.00	8.2%	
Total Public Works:		\$290,657.00	\$314,484.00	8.2%	
Total Expenditures:		\$290,657.00	\$314,484.00	8.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

To provide essential services and maintain public infrastructure in the areas of: Managing Land Use, Roads, Bridges, Solid Waste Management, Vector Control, Facility Maintenance, Accessibility, Fire and Safety Services in an efficient, responsive, and safe manner, preserving these assets for the citizens of Chaves County.

Goals:

- Strengthen governance structures and processes that preserve ethics, accountability, and effective decision-making.
- To maintain and improve the Chaves County owned and maintained roadway network.
- To continue county support of Solid Waste while providing convenient locations throughout the county.
- Continue to provide effective policy guidance and executive management oversight to ensure Chaves County government lives up to its mission statement, guiding goals and furthers our Strategic Plan.
- To provide and maintain clean, safe and comfortable environments for the citizens and staff.
- To continue daily maintenance and repair of the various facilities and grounds owned by Chaves County.
- Continue to provide a high level of customer service to the citizens of Chaves County.
- Implement procedures that provide for the health, safety, and welfare of the residents of Chaves County.
- Innovation and vision for growth/management as the constituent's fiscal agent.
- Maintain a highly responsive staff both externally and internally.
- Maintain a culture that values and supports our employees.

Department Objectives

Objectives:

- Ensure County employees and supervisory levels are versed in county, state, and federal laws, and guidelines that assist in carrying out the vision and decisions voted by the County Commissioners.
- Schedules and assessments of maintained roadways for effective funding strategy planning.
- Continue to provide effective policy guidance and executive management oversight to ensure Chaves County government lives up to its mission statement, guiding goals and furthers our Strategic Plan.
- Communication and continuity of road department and facility maintenance to collaborate for safe and clean environments for both citizens and staff.
- Collaboration efforts and compliance of Chaves County's Eight (8) Volunteer Fire Departments for continued service to the vast and rural areas of this large county.
- Continued collaboration efforts with local agencies and groups for success of enhancing quality of life in Chaves County.
- Implementation of leadership and best management practices that continues to cultivate our team.

Purchasing Department



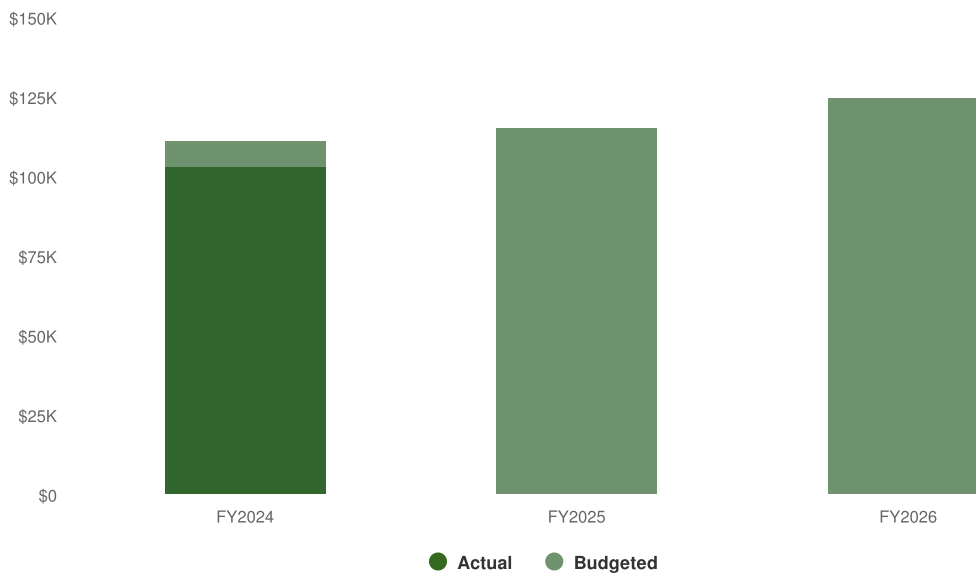
Analicia Nieto
Purchasing Director, CPO

“With professionalism, the Purchasing Department works to provide fair and equal treatment of all persons involved in Public Procurement, to maximize the purchasing value of public funds while remaining transparent, and to provide safeguards for maintaining a procurement system built on ethical and accountable standards.”

Expenditures Summary

\$124,912 **\$9,467**
(8.20% vs. prior year)

Purchasing Department Proposed and Historical Budget vs. Actual

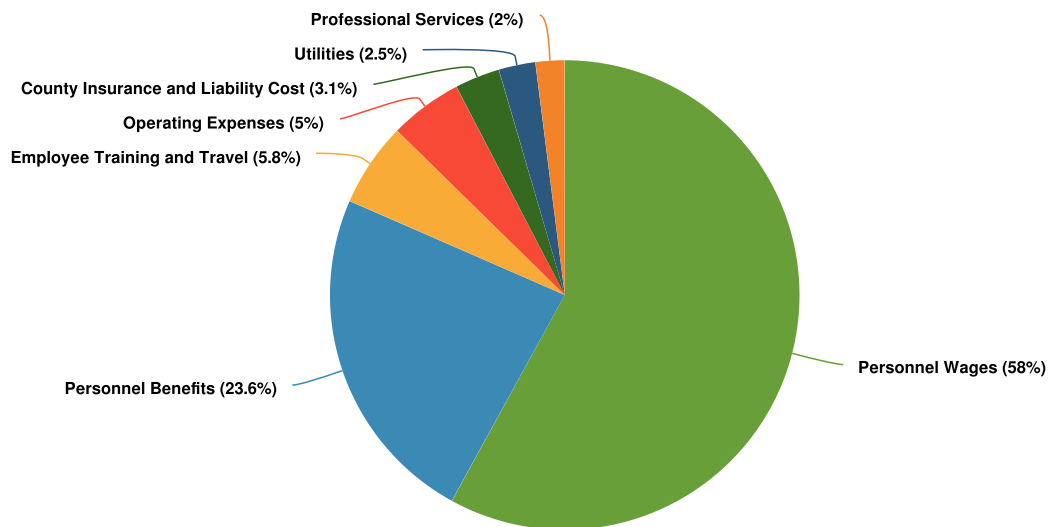


Expenditures by Function

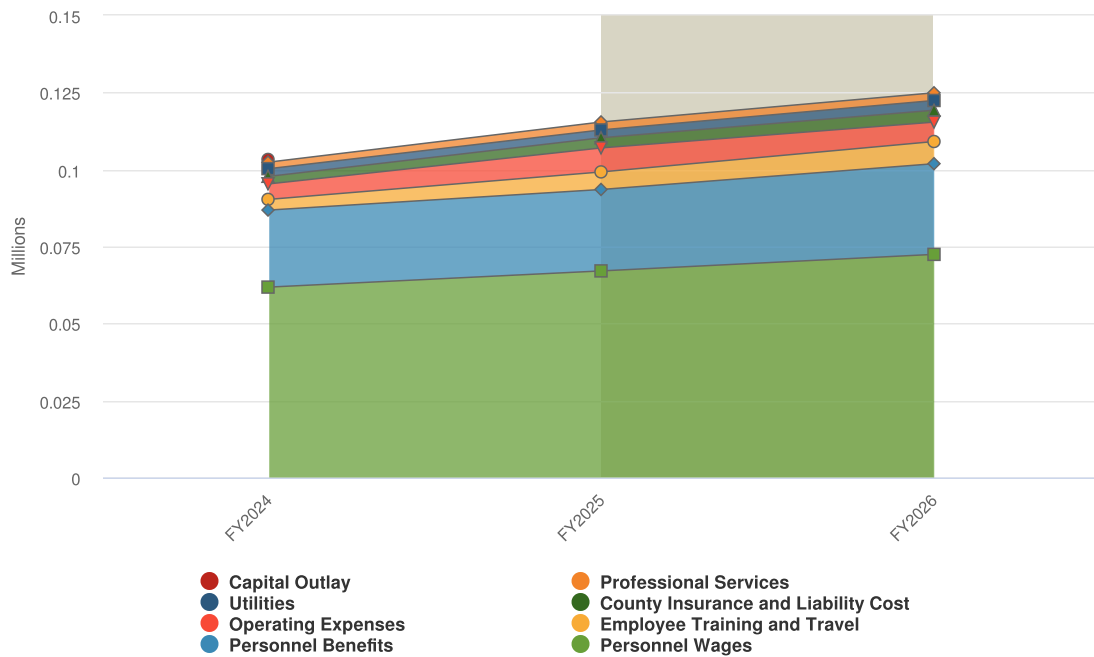
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Purchasing					
REGULAR SALARIES	401-6-625-102-000	\$67,080.00	\$72,446.00	8%	
MEDICARE TAX	401-6-625-106-000	\$973.00	\$1,050.00	7.9%	
F I C A	401-6-625-108-000	\$4,159.00	\$4,492.00	8%	
P E R A	401-6-625-109-000	\$12,611.00	\$14,338.00	13.7%	
GROUP INSURANCE	401-6-625-110-000	\$7,357.00	\$8,115.00	10.3%	
RETIREE HEALTH CARE	401-6-625-111-000	\$1,342.00	\$1,449.00	8%	
EMPLOYEE TRAINING	401-6-625-224-000	\$2,500.00	\$2,500.00	0%	
PER DIEM EXPENSE	401-6-625-225-000	\$2,000.00	\$3,500.00	75%	
MILEAGE REIMBURSEMENT	401-6-625-226-000	\$1,200.00	\$1,200.00	0%	
SUPPLIES/TOOLS	401-6-625-230-000	\$1,800.00	\$1,800.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-625-231-000	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-625-237-000	\$500.00	\$500.00	0%	
PRINTING/PUBLISHING	401-6-625-252-000	\$2,500.00	\$1,000.00	-60%	
DUES & OTHER FEES	401-6-625-253-000	\$1,500.00	\$1,500.00	0%	
PROFESSIONAL SERVICES	401-6-625-260-000	\$2,581.00	\$2,500.00	-3.1%	
WORKERS COMPENSATION	401-6-625-312-000	\$254.00	\$221.00	-13%	
TORT LIABILITY INSURANCE	401-6-625-313-000	\$794.00	\$952.00	19.9%	
PROPERTY INSURANCE	401-6-625-314-000	\$2,245.00	\$2,694.00	20%	
POSTAGE/FREIGHT	401-6-625-339-000	\$500.00	\$500.00	0%	
TELEPHONE	401-6-625-340-000	\$203.00	\$282.00	38.9%	
UTILITIES	401-6-625-341-000	\$2,346.00	\$2,873.00	22.5%	
Total Purchasing:		\$115,445.00	\$124,912.00	8.2%	
Total General Government:		\$115,445.00	\$124,912.00	8.2%	
Total Expenditures:		\$115,445.00	\$124,912.00	8.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

****Improve user resources by updating policies and procedures to reflect revisions to the New Mexico Procurement Laws and best practices***

****Implement procurement policies and procedures for the purchase of goods and services, while encouraging competition, compliance, accountability, and fairness***



Department Objectives

****Providing procurement leadership to the organization***

****Providing professional training and growth opportunities for employees***

****Identifying business requirements for goods, materials, and services***

****Finding reliable and cost-effective suppliers***

****Negotiating prices, build quality, and delivery terms***

****Extracting the best value from supplier contracts***

****Developing and maintaining policies and processes***

****Defining procurement strategy and structure***

Department Performance Measures

<u>Performance Measures</u>	<u>FY25</u>
Number of Purchase Orders Processed	Est. 1000
Number of PCard Transactions	N/A
Number of Audit Findings	0
Number of RFPs Issued	3
Number of ITBs Issued	7
Number of Sole Source Procurements	8
Number of Emergency Procurements	0
Budget Submitted in a timely manner	Yes

Internal Services

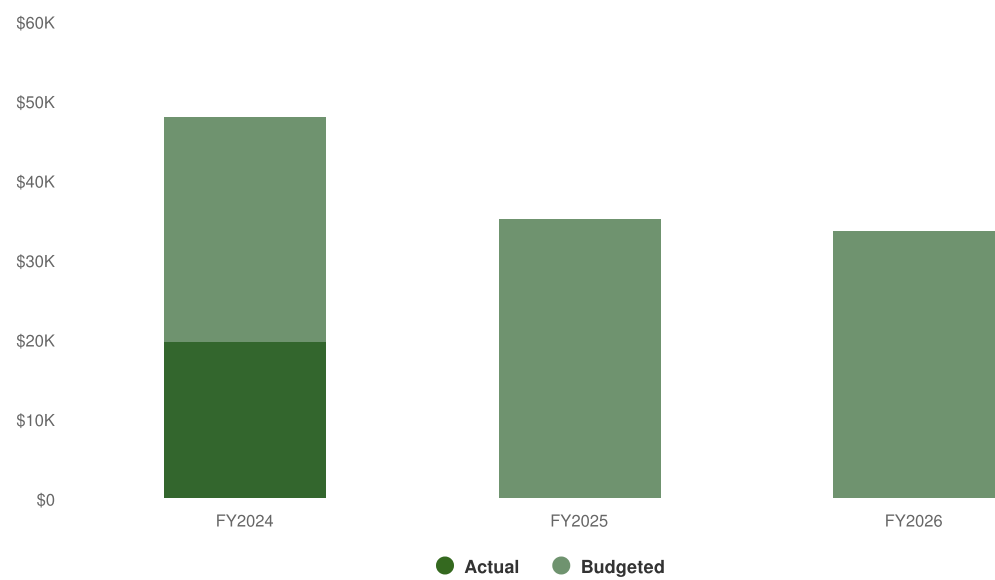
Expenditures Summary

\$33,700

-\$1,521

(-4.32% vs. prior year)

Internal Services Proposed and Historical Budget vs. Actual



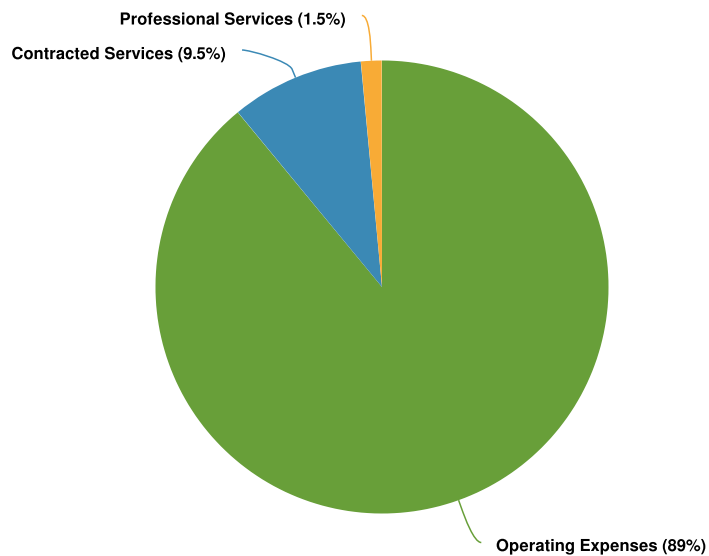
Expenditures by Function

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
General Government					
Governmental					
SUPPLIES	670-6-671-230-000	\$30,000.00	\$30,000.00	0%	
PROFESSIONAL SERVICES	670-6-671-260-000	\$521.00	\$500.00	-4%	

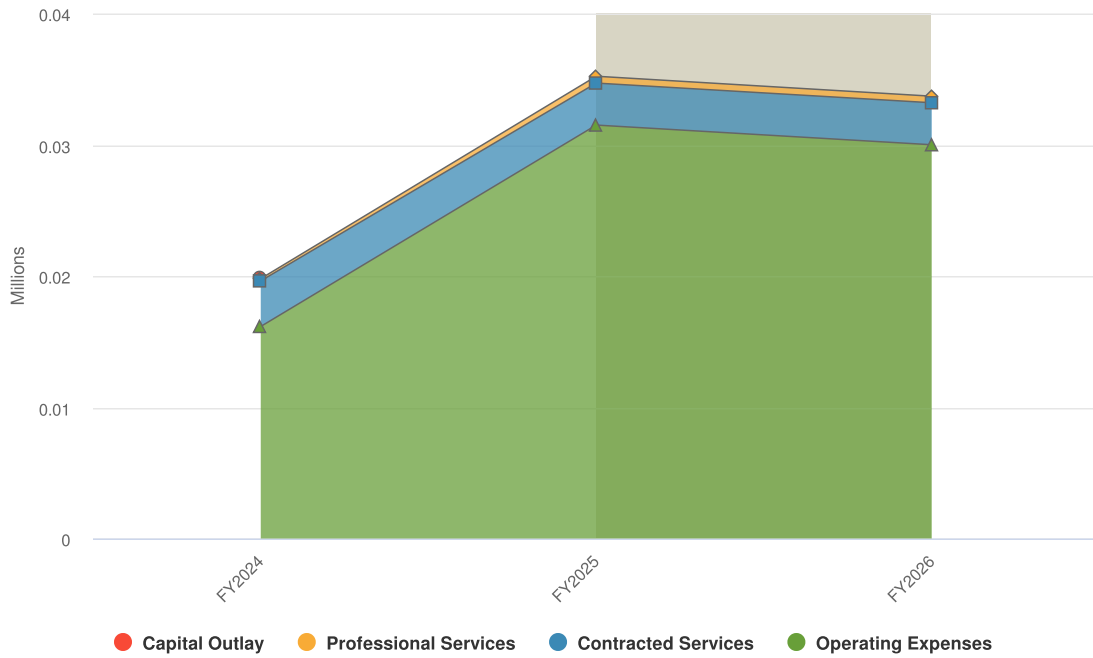
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
CONTRACTUAL SERVICES	670-6-671-267-000	\$3,200.00	\$3,200.00	0%	
POSTAGE/FREIGHT	670-6-671-339-000	\$1,500.00	\$0.00	-100%	
Total Governmental:		\$35,221.00	\$33,700.00	-4.3%	
Total General Government:		\$35,221.00	\$33,700.00	-4.3%	
Total Expenditures:		\$35,221.00	\$33,700.00	-4.3%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Amended Budget	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expense Objects						
Operating Expenses						
SUPPLIES	670-6-671-230-000	\$28,525.00	\$30,000.00	\$30,000.00	0%	
RENTALS	670-6-671-251-000	\$3,000.00		\$0.00	N/A	
DUE' & OTHER FEES	670-6-671-253-000	\$500.00		\$0.00	N/A	
POSTAGE/FREIGHT	670-6-671-339-000	\$3,000.00	\$1,500.00	\$0.00	-100%	
Total Operating Expenses:		\$35,025.00	\$31,500.00	\$30,000.00	-4.8%	
Professional Services						
PROFESSIONAL SERVICES	670-6-671-260-000	\$3,672.00	\$521.00	\$500.00	-4%	
Total Professional Services:		\$3,672.00	\$521.00	\$500.00	-4%	
Contracted Services						

Name	Account ID	FY2024 Amended Budget	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25- 033 (% Change)	Notes
CONTRACTUAL SERVICES	670-6-671- 267-000	\$3,475.00	\$3,200.00	\$3,200.00	0%	
Total Contracted Services:		\$3,475.00	\$3,200.00	\$3,200.00	0%	
Capital Outlay						
LEASE PURCHASE PAYMENTS	670-6-671- 375-000	\$6,000.00		\$0.00	N/A	
Total Capital Outlay:		\$6,000.00	\$0.00	\$0.00	0%	
Total Expense Objects:		\$48,172.00	\$35,221.00	\$33,700.00	-4.3%	

Road Department



Joe E. West
Road Operations Director

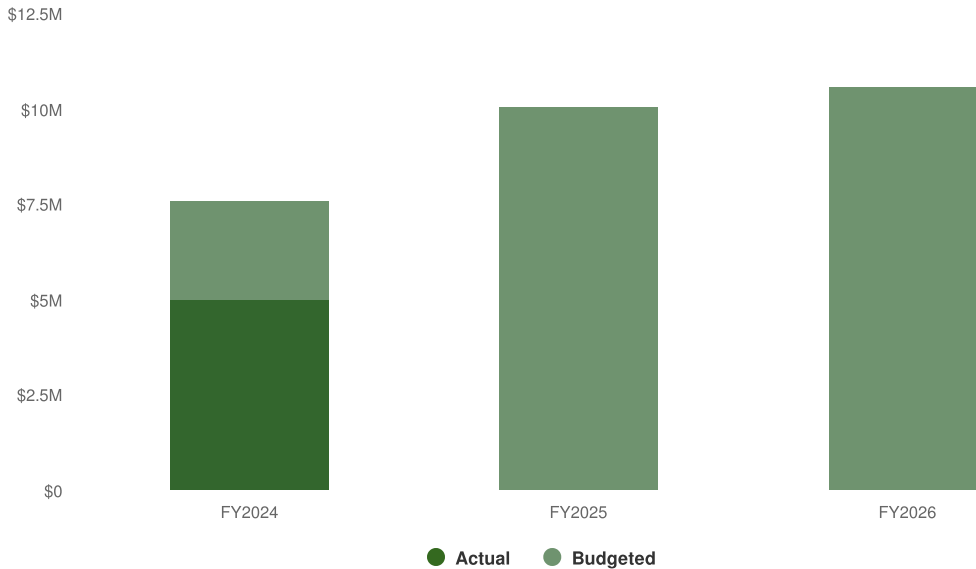
The Road Department employs 45 people who are responsible for maintaining 1,440 miles of road. 971 miles are gravel/dirt roads that are maintained by our construction section. This includes installation and maintenance of drainage structures and cattle gaurds. 469 miles are surfaced (chip sealed) roads and are maintained by the maintenance section. Our fleet management section is responsible for the maintenance and repair of all County vehicles. The County also provides four solid waste transfer stations throughout the County for household waste. Vector Control is a service provided for the management of mosquitoes. We operate this service throughout the County, City of Roswell and the communities in the Pecos Valley.

In conjunction with road network management, we issue permits for driveways, cattle guards, drainage culverts and pipelines that cross or are adjacent to county roads and in county right-of-ways. Fees are associated with the permits (for the cost of processing the permits only).

Expenditures Summary

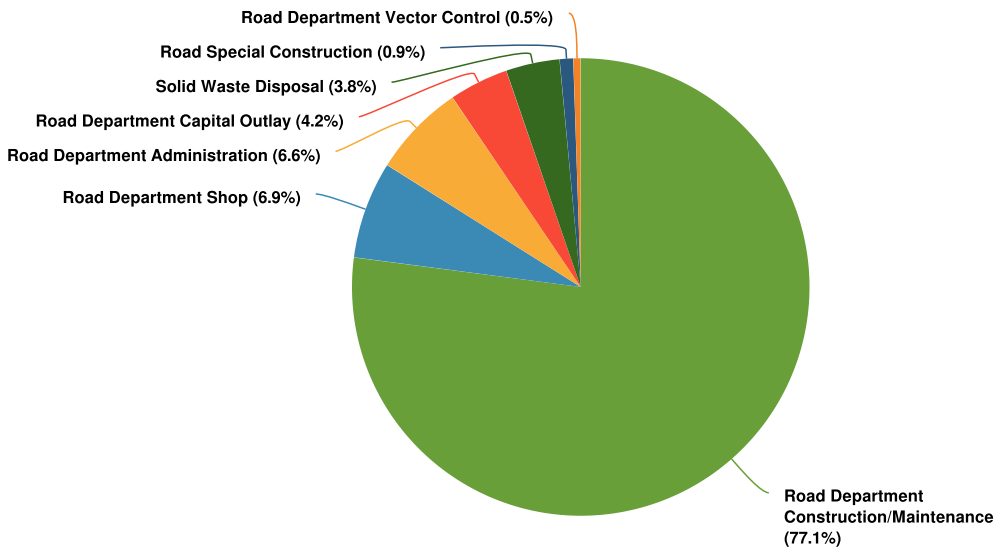
\$10,568,286 **\$524,309**
(5.22% vs. prior year)

Road Department Proposed and Historical Budget vs. Actual

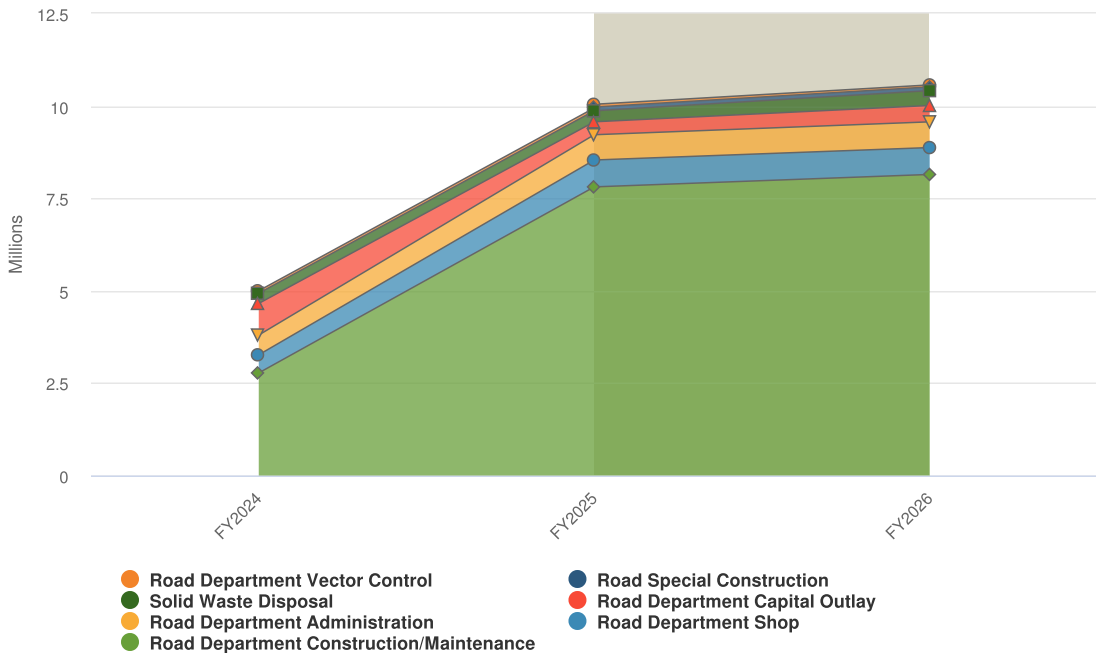


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
Road Department Administration					
REGULAR SALARIES	402-6-651-102-000	\$340,445.00	\$307,878.00	-9.6%	
OVERTIME SALARIES	402-6-651-105-000	\$3,000.00	\$3,000.00	0%	
MEDICARE TAX	402-6-651-106-000	\$4,937.00	\$4,465.00	-9.6%	
F I C A	402-6-651-108-000	\$21,108.00	\$19,088.00	-9.6%	
P E R A	402-6-651-109-000	\$64,004.00	\$60,931.00	-4.8%	
GROUP INSURANCE	402-6-651-110-000	\$77,551.00	\$108,655.00	40.1%	
RETIREE HEALTH CARE	402-6-651-111-000	\$6,809.00	\$6,157.00	-9.6%	
EMPLOYEE TRAINING	402-6-651-224-000	\$3,000.00	\$3,000.00	0%	
PER DIEM EXPENSE	402-6-651-225-000	\$2,500.00	\$2,500.00	0%	
TRANSPORTATION EXPENSE	402-6-651-227-000	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	402-6-651-230-000	\$3,000.00	\$3,000.00	0%	
NON-EXPENDABLE SUPPLIES	402-6-651-231-000	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	402-6-651-237-000	\$2,500.00	\$2,500.00	0%	
UNIFORM ALLOWANCE	402-6-651-238-000	\$600.00	\$2,000.00	233.3%	
EQUIP MAINT/AGREEMENTS	402-6-651-249-000	\$10,000.00	\$20,000.00	100%	
RENTALS	402-6-651-251-000	\$10,000.00	\$10,000.00	0%	
PRINTING/PUBLISHING	402-6-651-252-000	\$3,000.00	\$3,000.00	0%	
DUES & OTHER FEES	402-6-651-253-000	\$200.00	\$500.00	150%	
PROFESSIONAL SERVICES	402-6-651-260-000	\$32,554.00	\$36,771.00	13%	
CONTRACTUAL SERVICES	402-6-651-267-000	\$36,000.00	\$36,000.00	0%	
WORKERS COMPENSATION	402-6-651-312-000	\$13,735.00	\$18,021.00	31.2%	
TORT LIABILITY INSURANCE	402-6-651-313-000	\$3,867.00	\$4,640.00	20%	
PROPERTY INSURANCE	402-6-651-314-000	\$1,312.00	\$1,574.00	20%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
OTHER INSURANCE	402-6-651-319-000	\$317.00	\$0.00	-100%	
POSTAGE/FREIGHT	402-6-651-339-000	\$100.00	\$100.00	0%	
TELEPHONE	402-6-651-340-000	\$15,381.00	\$13,274.00	-13.7%	
UTILITIES	402-6-651-341-000	\$25,506.00	\$26,963.00	5.7%	
Total Road Department Administration:		\$683,426.00	\$696,017.00	1.8%	
Road Department Shop					
REGULAR SALARIES	402-6-652-102-000	\$388,148.00	\$370,453.00	-4.6%	
OVERTIME SALARIES	402-6-652-105-000	\$10,000.00	\$10,000.00	0%	
MEDICARE TAX	402-6-652-106-000	\$5,629.00	\$5,370.00	-4.6%	
F I C A	402-6-652-108-000	\$24,066.00	\$22,963.00	-4.6%	
P E R A	402-6-652-109-000	\$72,972.00	\$73,298.00	0.4%	
GROUP INSURANCE	402-6-652-110-000	\$126,510.00	\$137,384.00	8.6%	
RETIREE HEALTH CARE	402-6-652-111-000	\$7,763.00	\$7,407.00	-4.6%	
EMPLOYEE TRAINING	402-6-652-224-000	\$4,000.00	\$6,000.00	50%	
PER DIEM EXPENSE	402-6-652-225-000	\$2,000.00	\$3,000.00	50%	
TRANSPORTATION EXPENSE	402-6-652-227-000	\$500.00	\$500.00	0%	
SUPPLIES/TOOLS (SUPPLIES ONLY)	402-6-652-230-000	\$5,000.00	\$5,000.00	0%	
NON-EXPENDABLE SUPPLIES	402-6-652-231-000	\$40,000.00	\$40,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	402-6-652-237-000	\$15,000.00	\$18,000.00	20%	
PRE-EMPLOYMENT PHYSICALS	402-6-652-244-000	\$500.00	\$500.00	0%	
EQUIP MAINT/AGREEMENTS	402-6-652-249-000	\$7,500.00	\$7,500.00	0%	
WORKERS COMPENSATION	402-6-652-312-000	\$13,389.00	\$14,290.00	6.7%	
TORT LIABILITY INSURANCE	402-6-652-313-000	\$4,546.00	\$5,455.00	20%	
Total Road Department Shop:		\$727,523.00	\$727,120.00	-0.1%	
Road Department Construction/Maintenance					

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
REGULAR SALARIES	402-6-653-102-000	\$1,401,206.00	\$1,358,673.00	-3%	
TEMPORARY SALARIES	402-6-653-104-000	\$60,000.00	\$60,000.00	0%	
OVERTIME SALARIES	402-6-653-105-000	\$75,000.00	\$50,000.00	-33.3%	
MEDICARE TAX	402-6-653-106-000	\$20,318.00	\$19,704.00	-3%	
F I C A	402-6-653-108-000	\$86,875.00	\$84,240.00	-3%	
P E R A	402-6-653-109-000	\$263,427.00	\$268,889.00	2.1%	
GROUP INSURANCE	402-6-653-110-000	\$485,197.00	\$525,978.00	8.4%	
RETIREE HEALTH CARE	402-6-653-111-000	\$28,025.00	\$27,166.00	-3.1%	
VEH/HVY EQUIP. REPAIR	402-6-653-221-000	\$200,000.00	\$200,000.00	0%	
TIRES/REPAIRS	402-6-653-222-000	\$85,000.00	\$85,000.00	0%	
VEHICLE FUELS	402-6-653-223-000	\$500,000.00	\$400,000.00	-20%	
EMPLOYEE TRAINING	402-6-653-224-000	\$57,000.00	\$60,000.00	5.3%	
PER DIEM EXPENSE	402-6-653-225-000	\$2,500.00	\$2,500.00	0%	
TRANSPORTATION EXPENSE	402-6-653-227-000	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	402-6-653-230-000	\$80,000.00	\$80,000.00	0%	
NON-EXPENDABLE SUPPLIES	402-6-653-231-000	\$25,000.00	\$25,000.00	0%	
UNIFORM ALLOWANCE	402-6-653-238-000	\$9,000.00	\$11,000.00	22.2%	
LANDFILL FEES	402-6-653-242-000	\$20,000.00	\$20,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	402-6-653-244-000	\$4,000.00	\$4,000.00	0%	
ROAD PROJECTS-OTHER	402-6-653-246-003	\$1,250,000.00	\$2,065,000.00	65.2%	
LAUNDRY/CLEANING SERVICE	402-6-653-248-000	\$12,000.00	\$12,000.00	0%	
EQUIP MAINT/AGREEMENTS	402-6-653-249-000	\$1,500.00	\$2,000.00	33.3%	
RENTALS	402-6-653-251-000	\$170,000.00	\$135,000.00	-20.6%	
FACILITY MAINTENANCE/REPAIR	402-6-653-257-000	\$25,000.00	\$25,000.00	0%	
PAVING PROJECTS-COOP	402-6-653-290-000	\$1,317,969.00	\$806,597.00	-38.8%	

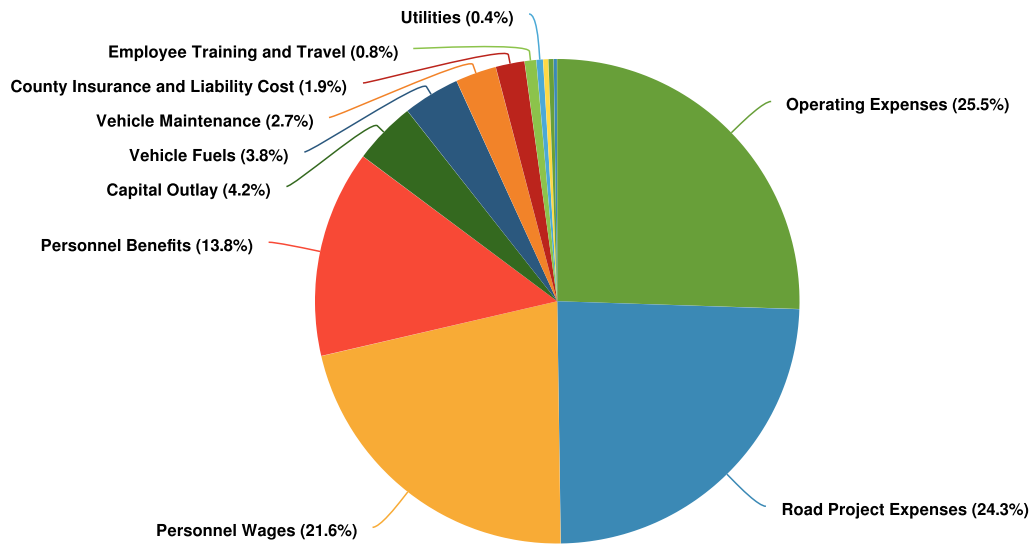
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
ROAD PROJECTS-OTHER	402-6-653-291-000	\$1,438,643.00	\$1,627,592.00	13.1%	
SIGNS & SIGN REPAIR	402-6-653-292-000	\$30,000.00	\$30,000.00	0%	
WORKERS COMPENSATION	402-6-653-312-000	\$85,300.00	\$71,069.00	-16.7%	
TORT LIABILITY INSURANCE	402-6-653-313-000	\$14,439.00	\$17,326.00	20%	
LIABILITY INSURANCE	402-6-653-315-000	\$56,073.00	\$67,288.00	20%	
OTHER INSURANCE	402-6-653-319-000	\$360.00	\$0.00	-100%	
UTILITIES	402-6-653-341-000	\$3,393.00	\$3,141.00	-7.4%	
Total Road Department Construction/Maintenance:		\$7,808,725.00	\$8,145,663.00	4.3%	
Road Department Vector Control					
REGULAR SALARIES	402-6-654-102-000	\$37,086.00	\$21,206.00	-42.8%	
OVERTIME SALARIES	402-6-654-105-000	\$2,000.00	\$2,000.00	0%	
MEDICARE TAX	402-6-654-106-000	\$538.00	\$307.00	-42.9%	
F I C A	402-6-654-108-000	\$2,299.00	\$1,315.00	-42.8%	
P E R A	402-6-654-109-000	\$6,972.00	\$4,197.00	-39.8%	
GROUP INSURANCE	402-6-654-110-000	\$11,935.00	\$9,088.00	-23.9%	
RETIREE HEALTH CARE	402-6-654-111-000	\$742.00	\$424.00	-42.9%	
EMPLOYEE TRAINING	402-6-654-224-000	\$1,000.00	\$2,000.00	100%	
PER DIEM EXPENSE	402-6-654-225-000	\$500.00	\$1,000.00	100%	
SUPPLIES/TOOLS	402-6-654-230-000	\$10,000.00	\$10,000.00	0%	
Non-expendable Supplies	402-6-654-231-000	\$2,000.00	\$2,000.00	0%	
EQUIPMENT REPAIRS	402-6-654-249-000	\$500.00	\$500.00	0%	
WORKERS COMPENSATION	402-6-654-312-000	\$827.00	\$694.00	-16.1%	
Total Road Department Vector Control:		\$76,399.00	\$54,731.00	-28.4%	
Road Special Construction					
ROAD PROJECTS-OTHER	602-6-655-291-000	\$100,000.00	\$100,000.00	0%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Total Road Special Construction:		\$100,000.00	\$100,000.00	0%	
Solid Waste Disposal					
REGULAR SALARIES	437-6-628-102-000		\$96,253.00	N/A	
MEDICARE TAX	437-6-628-106-000		\$1,395.00	N/A	
F I C A	437-6-628-108-000		\$5,968.00	N/A	
P E R A	437-6-628-109-000		\$19,049.00	N/A	
GROUP INSURANCE	437-6-628-110-000		\$46,026.00	N/A	
RETIREE HEALTH CARE	437-6-628-111-000		\$1,925.00	N/A	
OTHER DUES AND FEES	437-6-628-253-001	\$10,000.00	\$11,300.00	13%	
REGULAR SALARIES	437-6-659-102-000	\$39,776.00	\$0.00	-100%	
OVERTIME SALARIES	437-6-659-105-000	\$3,000.00	\$3,000.00	0%	
MEDICARE TAX	437-6-659-106-000	\$527.00	\$0.00	-100%	
F I C A	437-6-659-108-000	\$2,467.00	\$0.00	-100%	
P E R A	437-6-659-109-000	\$7,478.00	\$0.00	-100%	
GROUP INSURANCE	437-6-659-110-000	\$16,746.00	\$0.00	-100%	
RETIREE HEALTH CARE	437-6-659-111-000	\$727.00	\$0.00	-100%	
VEH/HVY EQUIP. REPAIR	437-6-659-221-000	\$5,000.00	\$5,000.00	0%	
SUPPLIES/TOOLS	437-6-659-230-000	\$500.00	\$500.00	0%	
NON-EXPENDABLE SUPPLIES	437-6-659-231-000	\$300.00	\$300.00	0%	
LANDFILL EXPENSES	437-6-659-242-000	\$200,000.00	\$200,000.00	0%	
EQUIPMENT MAINT/AGREEMENTS	437-6-659-249-000	\$5,200.00	\$5,200.00	0%	
WORKERS COMPENSATION	437-6-659-312-000	\$1,735.00	\$1,695.00	-2.3%	
TORT LIABILITY INSURANCE	437-6-659-313-000	\$832.00	\$998.00	20%	
UTILITIES	437-6-659-341-000	\$3,616.00	\$3,646.00	0.8%	
Total Solid Waste Disposal:		\$297,904.00	\$402,255.00	35%	

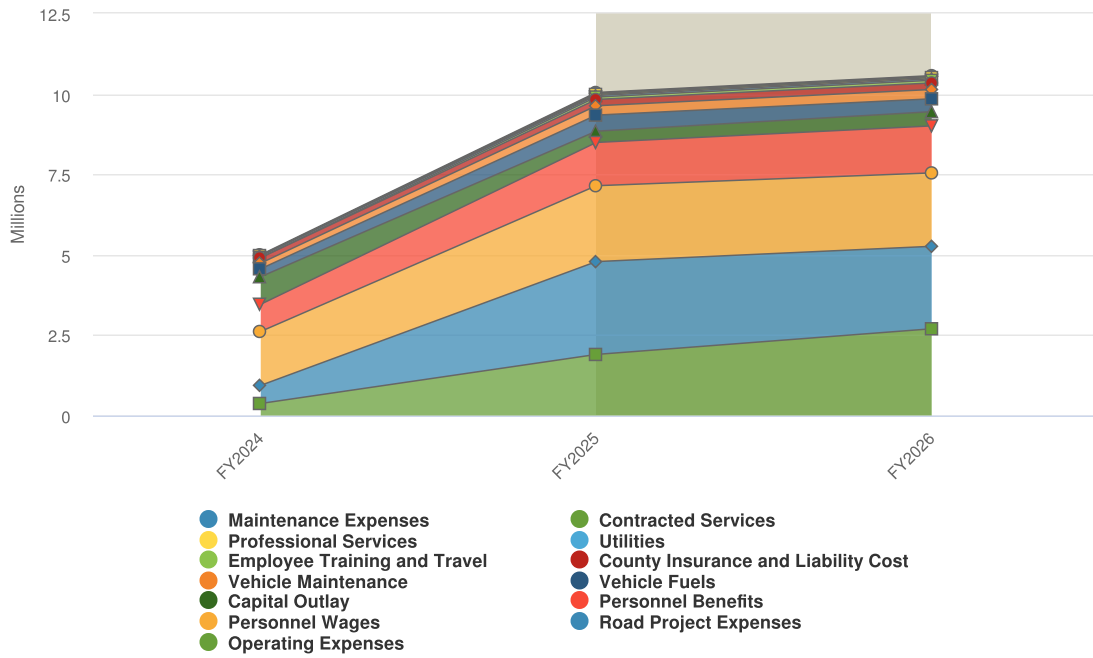
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Road Department Capital Outlay					
VEHICLES	402-6-681-372-000		\$137,500.00	N/A	
HEAVY EQUIPMENT	402-6-681-373-000	\$350,000.00	\$305,000.00	-12.9%	
Total Road Department Capital Outlay:		\$350,000.00	\$442,500.00	26.4%	
Total Public Works:		\$10,043,977.00	\$10,568,286.00	5.2%	
Total Expenditures:		\$10,043,977.00	\$10,568,286.00	5.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

it is the goal of the Chaves County Road Department to consistently manage and administer the road network of Chaves County. This is accomplished by prioritizing the construction, improvements and maintenance of roads for the benefit of all citizens of Chaves County.

Department Objectives

Maintain roads, cattleguards, and drainage systems throughout Chaves County

Identify and respond to public requests for road and vector related concerns and provide information.

Identify road maintenance needs

Maintain vehicle fleet for all of Chaves County Departments

Provide mosquito control for all areas of Chaves County, including for the City of Roswell and towns of Dexter, Hagerman and Lake Arthur.

Provide solid waste disposal sites in various locations throughout Chaves County for use by residents outside Roswell city limits

Create safe roadways for the traveling public, commercial and agricultural vehicles across the Chaves County roadway network

Department Performance Measures

Perform road ratings for all chip sealed roads within Chaves County road network

Perform periodic road evaluations based on public input, traffic patterns/flow, as needed traffic counts and use this information to develop and prioritize the annual road maintenance schedule

Ensure compliance with 7-10 year resurfacing schedule

Chaves County Sheriff's Office



Mike Herrington
Sheriff

The Mission of the Chaves County Sheriff's Office is to safeguard the lives and property of all persons residing in Chaves County and to provide equal protection to all persons regardless of race, color or creed.

To promote the ethical behavior of all employees of the Chaves County Sheriff's Office in both their personal and official life, to be ever mindful that our fundamental duty is to serve mankind and to protect and respect the constitutional rights of all men to liberty, equality, and justice.

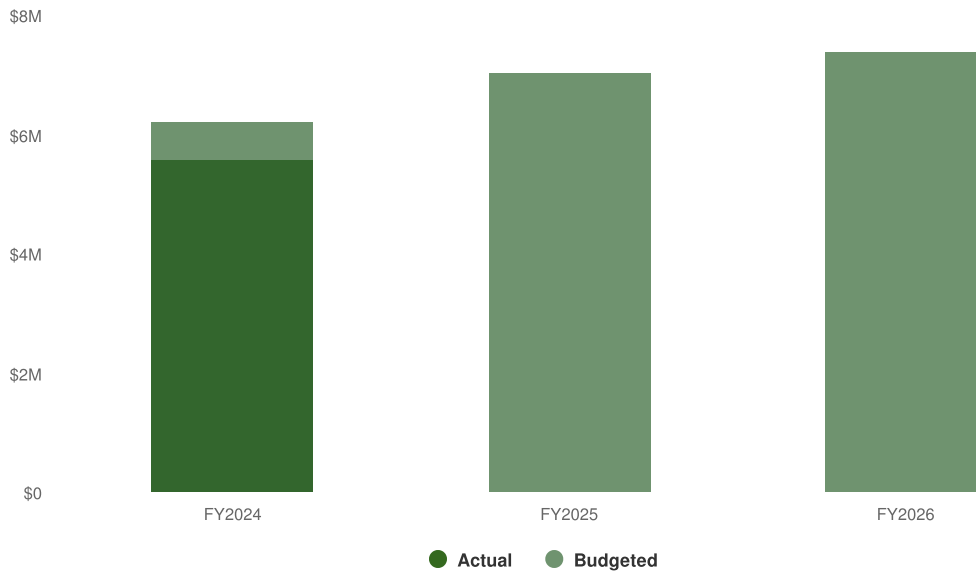
The Chaves County Sheriff's Office is committed to preserving the public peace, deterring and preventing the commission of crimes, enforcing the laws and ordinances of the State of New Mexico and the County of Chaves.

Arresting lawbreakers, preserving order at public places, cooperating with and assisting other law enforcement agencies in carrying out their duties when needed.

Expenditures Summary

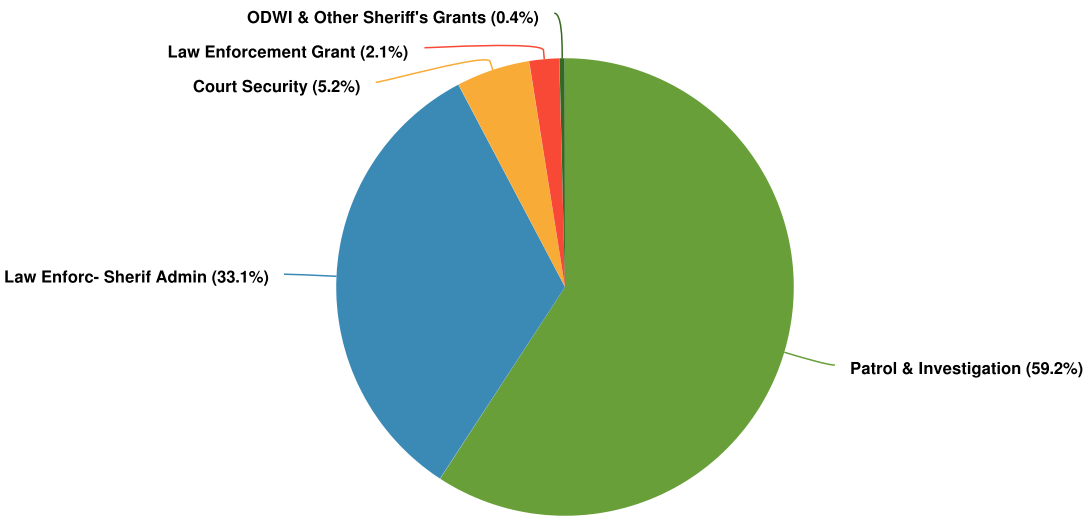
\$7,385,805 **\$339,712**
(4.82% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual

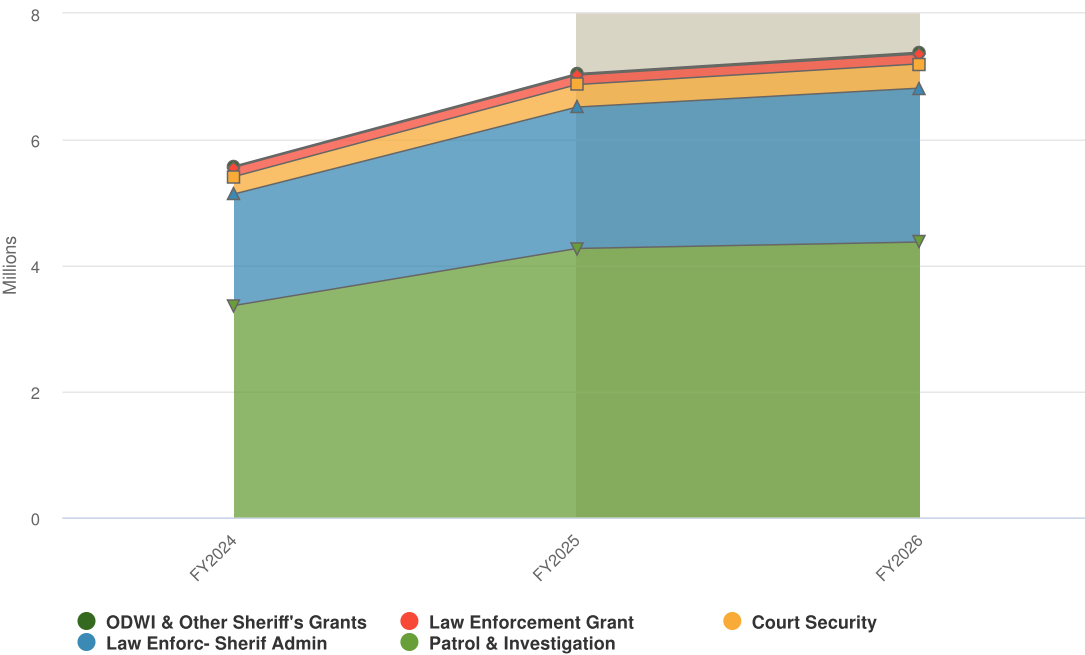


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
ODWI & Other Sheriff's Grants					
OVERTIME SALARIES	431-7-754-105-000	\$23,275.00	\$28,275.00	21.5%	
Total ODWI & Other Sheriff's Grants:		\$23,275.00	\$28,275.00	21.5%	
Total Public Works:		\$23,275.00	\$28,275.00	21.5%	
Public Safety					
Law Enforc- Sheriff Admin					
ELECTED OFFICIAL SALARIES	401-7-751-101-000	\$78,957.00	\$78,957.00	0%	
REGULAR SALARIES	401-7-751-102-000	\$954,098.00	\$1,058,106.00	10.9%	
OVERTIME SALARIES	401-7-751-105-000	\$25,000.00	\$25,000.00	0%	
MEDICARE TAX	401-7-751-106-000	\$14,979.00	\$16,491.00	10.1%	
F I C A	401-7-751-108-000	\$42,741.00	\$43,779.00	2.4%	
P E R A	401-7-751-109-000	\$228,303.00	\$254,581.00	11.5%	
GROUP INSURANCE	401-7-751-110-000	\$288,156.00	\$317,390.00	10.1%	
RETIREE HEALTH CARE	401-7-751-111-000	\$20,661.00	\$22,742.00	10.1%	
VEH/HVY EQUIP. REPAIR	401-7-751-221-000	\$10,000.00	\$10,000.00	0%	
VEHICLE FUELS	401-7-751-223-000	\$15,000.00	\$15,000.00	0%	
EMPLOYEE TRAINING	401-7-751-224-000	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	401-7-751-225-000	\$8,000.00	\$8,000.00	0%	
MILEAGE REIMBURSEMENT	401-7-751-226-000	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	401-7-751-230-000	\$25,395.00	\$25,395.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-751-231-000	\$35,500.00	\$35,500.00	0%	
CRIME PREVENTION SUPPLIES	401-7-751-236-000	\$20,350.00	\$20,350.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-751-237-000	\$8,000.00	\$8,000.00	0%	
UNIFORM ALLOWANCE	401-7-751-238-000	\$4,000.00	\$6,000.00	50%	
PRE-EMPLOYMENT PHYSICALS	401-7-751-244-000	\$450.00	\$450.00	0%	

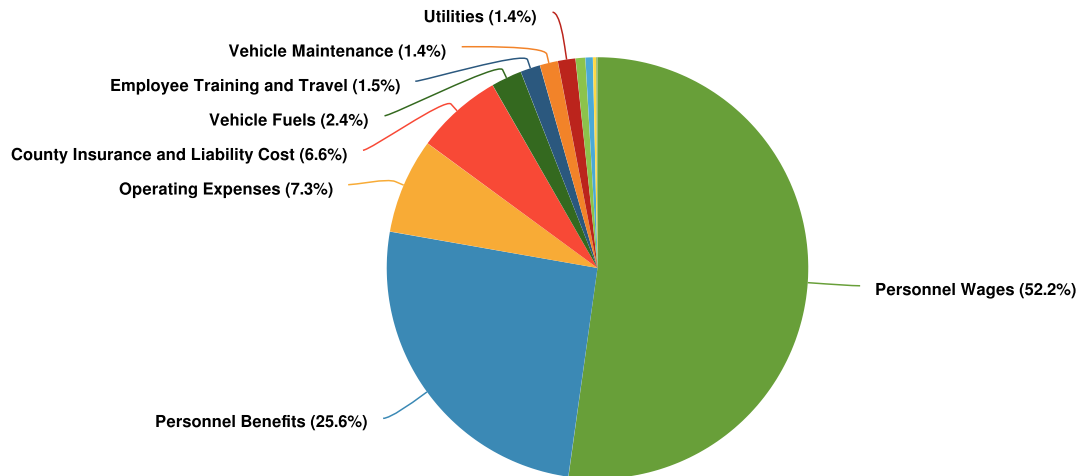
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
ANIMAL CONTROL	401-7-751-245-000	\$1,000.00	\$1,000.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-751-249-000	\$148,325.00	\$151,575.00	2.2%	
RENTALS	401-7-751-251-000	\$13,000.00	\$13,000.00	0%	
PRINTING/PUBLISHING	401-7-751-252-000	\$4,000.00	\$4,000.00	0%	
DUES & OTHER FEES	401-7-751-253-000	\$3,000.00	\$5,500.00	83.3%	
BUILDING IMPROVEMENTS	401-7-751-256-000	\$5,000.00	\$5,000.00	0%	
BUILDING MAINTENANCE	401-7-751-257-000	\$1,000.00	\$1,000.00	0%	
PROFESSIONAL SERVICES	401-7-751-260-000	\$19,445.00	\$19,445.00	0%	
CONTRACTUAL SERVICES	401-7-751-267-000	\$25,000.00	\$25,000.00	0%	
WORKERS COMPENSATION	401-7-751-312-000	\$13,512.00	\$17,804.00	31.8%	
TORT LIABILITY INSURANCE	401-7-751-313-000	\$84,443.00	\$101,331.00	20%	
PROPERTY INSURANCE	401-7-751-314-000	\$12,278.00	\$14,733.00	20%	
OTHER INSURANCE	401-7-751-319-000	\$15,833.00	\$133.00	-99.2%	
POSTAGE/FREIGHT	401-7-751-339-000	\$4,500.00	\$4,500.00	0%	
TELEPHONE	401-7-751-340-000	\$50,074.00	\$50,074.11	0%	
UTILITIES	401-7-751-341-000	\$49,874.00	\$49,874.00	0%	
LEASE PURCHASE	401-7-751-375-000	\$8,400.00	\$9,500.00	13.1%	
Software Application	401-7-751-380-000	\$0.00	\$17,900.00	N/A	
Total Law Enforc- Sherif Admin:		\$2,244,274.00	\$2,443,110.11	8.9%	
Patrol & Investigation					
REGULAR SALARIES	401-7-752-102-000	\$1,854,223.00	\$1,948,156.00	5.1%	
OVERTIME SALARIES	401-7-752-105-000	\$375,000.00	\$425,000.00	13.3%	
MEDICARE TAX	401-7-752-106-000	\$26,886.00	\$28,250.00	5.1%	
P E R A	401-7-752-109-000	\$488,334.00	\$519,140.00	6.3%	
GROUP INSURANCE	401-7-752-110-000	\$453,170.00	\$547,003.00	20.7%	

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
RETIREE HEALTH CARE	401-7-752-111-000	\$38,077.00	\$38,963.00	2.3%	
VEH/HVY EQUIP. REPAIR	401-7-752-221-000	\$80,000.00	\$92,000.00	15%	
VEHICLE FUELS	401-7-752-223-000	\$160,000.00	\$160,000.00	0%	
EMPLOYEE TRAINING	401-7-752-224-000	\$39,500.00	\$44,500.00	12.7%	
PER DIEM EXPENSE	401-7-752-225-000	\$14,000.00	\$14,000.00	0%	
SUPPLIES/TOOLS	401-7-752-230-000	\$32,985.00	\$29,985.00	-9.1%	
NON-EXPENDABLE SUPPLIES	401-7-752-231-000	\$77,812.00	\$63,086.00	-18.9%	
UNIFORM EXPENSES	401-7-752-238-000	\$64,129.00	\$56,629.00	-11.7%	
PRE-EMPLOYMENT PHYSICALS	401-7-752-244-000	\$6,500.00	\$6,500.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-752-249-000	\$4,000.00	\$4,000.00	0%	
MISC. INVESTIGATIVE SERVICES	401-7-752-258-000	\$3,000.00	\$3,000.00	0%	
CONTRACTUAL SERVICES	401-7-752-267-000	\$30,000.00	\$30,000.00	0%	
WORKERS COMPENSATION	401-7-752-312-000	\$34,520.00	\$45,849.00	32.8%	
TORT LIABILITY INSURANCE	401-7-752-313-000	\$218,511.00	\$262,213.00	20%	
LIABILITY INSURANCE	401-7-752-315-000	\$32,892.00	\$39,470.00	20%	
OTHER INSURANCE	401-7-752-319-000	\$68,220.00	\$0.00	-100%	
VEHCILES	401-7-752-372-000	\$168,737.00	\$15,000.00	-91.1%	
Total Patrol & Investigation:		\$4,270,496.00	\$4,372,744.00	2.4%	
Law Enforcement Grant					
REGULAR SALARIES	430-7-753-102-000	\$16,000.00	\$16,000.00	0%	
EMPLOYEE TRAINING	430-7-753-224-000	\$10,000.00	\$15,000.00	50%	
TRAVEL/TRAINING/PER DIEM EXPEN	430-7-753-225-000	\$11,500.00	\$25,000.00	117.4%	
SUPPLIES/TOOLS	430-7-753-230-000	\$56,500.00	\$50,466.00	-10.7%	
NON-EXPENDABLE SUPPLIES	430-7-753-231-000	\$56,500.00	\$50,250.00	-11.1%	
Total Law Enforcement Grant:		\$150,500.00	\$156,716.00	4.1%	

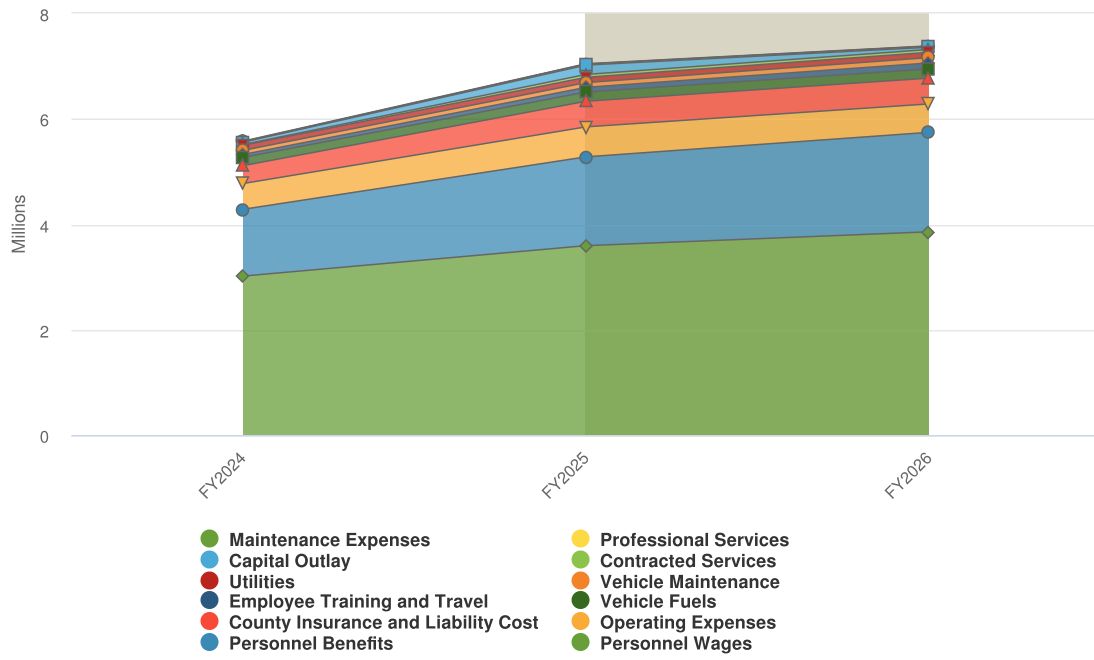
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Court Security					
REGULAR SALARIES	401-7-758-102-000	\$206,729.00	\$216,571.00	4.8%	
OVERTIME SALARIES	401-7-758-105-000	\$60,500.00	\$60,500.00	0%	
MEDICARE TAX	401-7-758-106-000	\$2,998.00	\$3,142.00	4.8%	
P.E.R.A.	401-7-758-109-000	\$40,300.00	\$57,711.00	43.2%	
GROUP INSURANCE	401-7-758-110-000	\$34,720.00	\$34,544.00	-0.5%	
RETIREE HEALTH CARE	401-7-758-111-000	\$6,142.00	\$4,331.00	-29.5%	
WORKERS COMPENSATION	401-7-758-312-000	\$6,159.00	\$8,161.00	32.5%	
Total Court Security:		\$357,548.00	\$384,960.00	7.7%	
Total Public Safety:		\$7,022,818.00	\$7,357,530.11	4.8%	
Total Expenditures:		\$7,046,093.00	\$7,385,805.11	4.8%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

Goals:

- To ensure a safer community with an emphasis on lowering crime.
- To hold ourselves to the highest standards of Professionalism, Responsibility, Accountability, and Integrity.
- To promote professional growth within the Sheriff's Office
- To ensure and enhance safe learning environments on the campuses of our educational partners.

Overall Goal:

- Maintain a professional and trustworthy relationship with our community.
- Engage with the community in putting forth maximum effort to reduce crime and enhance public safety.
- Develop Strategies to recruit and retain high-quality employees, and enhance employee staff development.
- Identify technology-based investigative tools to improve case closure rates
- Improve the efficiency and effectiveness of our service delivery to the public by expanding the use of technology.
- Work to build a community and culture where personnel and residents are respected, valued, and understood for their own identity.
- Be an active Participant in Community Events to strengthen relations with the People of Chaves County.

Department Objectives

Objectives:

- Through intelligence-based predictive policing
- Through information sharing/relationships with other law enforcement agencies to successfully identify and prosecute perpetrators of crimes
- Involving the people of Chaves County through Community Policing
- In addition to mandatory in-service training, supervisors will complete additional hours of supervisory training with an emphasis on leadership and management skills
- Enhance community relations by increasing the number of community events attended
- Provide training opportunities for deputies who wish to further their careers and personal growth
- Strive to maintain a workforce which reflects and respects the diversity of our community through recruitment practices and training opportunities
- Promote growth and professionalism within the Sheriff's Office through best practices and peer review
- Identify and implement growth with the Sheriff's Office through technological advancements to better enhance our capabilities to serve the community
- Persevere to maintain a high level of peer support response to critical incidents involving law enforcement personnel
- Facilitate the presence of School Resource Officers in public schools
- Protect, mentor, and educate students and staff on school campuses
- Increase awareness on the dangers of drug activity through continued outreach programs

Treasurer



Chanel Rey

Chaves County Treasurer

Mission Statement

The Mission of the Chaves County Treasurer's Office is to provide prompt, professional and courteous service to all the citizens of Chaves County as well as all persons and agencies involved with County government. This office assists the public and Chaves County departments with honesty and accountability when accepting tax payments and answering questions pertaining to the collection, distribution and improvements required by law for the office of the Chaves County Treasurer.

Overview

The Treasurer serves as the tax collector and investor of public funds for Chaves County, the State and numerous other tax agencies. The Treasurer's office receives the assessed valuation, the tax rate and the amount of taxes due from the Assessor's office and has an obligation to collect all taxes and fees owed on personal and real property in Chaves County.

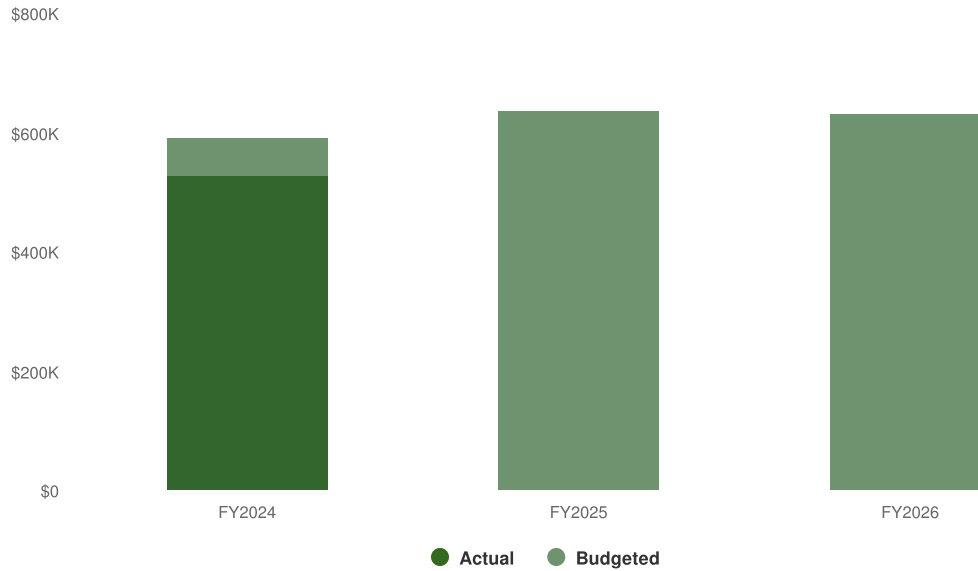
The office collects and disburses tax collections to appropriate governmental agencies and keeps all books, records and funds pertaining to the office ready for inspection by the County Commission, the State Department of Finance and Administration and the auditors.

The Treasurer, with the advice and consent of the County Board of Finance, has ultimate authority over investment of public funds. The Treasurer invests funds in accordance with the rules, regulations, statutes and the Chaves County Investment Policy.

Expenditures Summary

\$630,640 **-\$6,050**
(-0.95% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual



Treasurer's Office



Department Goals

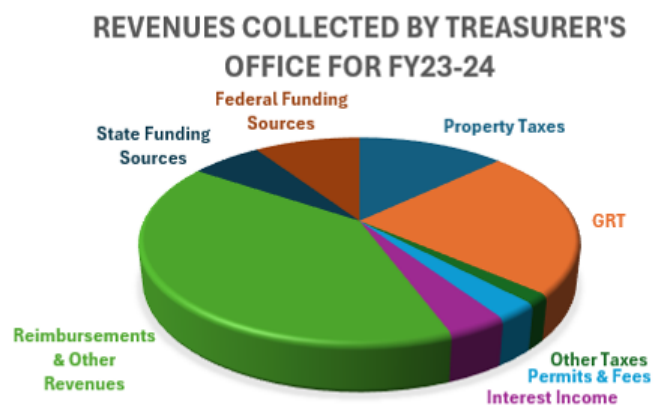
- Collect all County revenues consisting of property taxes and other taxes, various fees, licenses, distributions, and grants from state and federal governments.
- Work collaboratively with County Commissioners, Finance, and Administrative staff in maintaining internal controls.
- Continue to improve customer service by utilizing advancing technology for convenience and accessibility for an enhanced customer experience.
- Maintain a professional atmosphere in servicing constituents, the general public, and County staff.

Department Objectives

- To keep account of all monies received and disbursed.
- Adhere to all New Mexico State statutes and Chaves County internal control guidelines.
- Facilitate the needs of tax payers.

Department Performance Measures

- Account for all checks and warrants drawn on the Treasury - 100%
- Record and deposit all monies accurately and daily - 100%
- Perform daily reconciliations - 100%



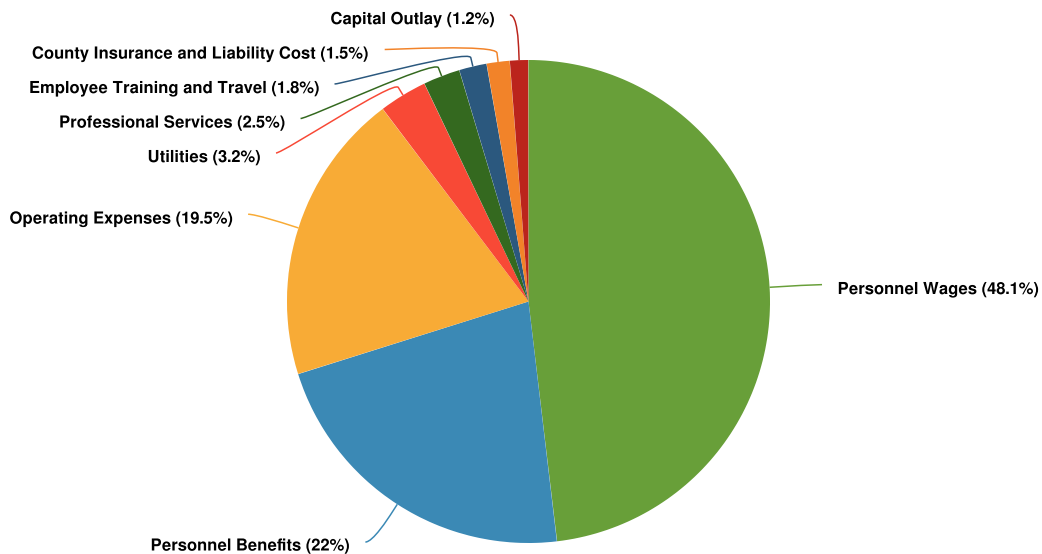
Expenditures by Function

Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
Expenditures					
Public Works					
Treasurer's Adrnin					
ELECTED OFFICIAL SALARIES	401-7-741-101-000	\$82,549.00	\$75,733.00	-8.3%	
REGULAR SALARIES	401-7-741-102-000	\$226,279.00	\$226,263.00	0%	
OVERTIME SALARIES	401-7-741-105-000	\$1,500.00	\$1,500.00	0%	
MEDICARE TAX	401-7-741-106-000	\$4,478.00	\$4,379.00	-2.2%	
F I C A	401-7-741-108-000	\$19,148.00	\$18,723.00	-2.2%	
P E R A	401-7-741-109-000	\$58,060.00	\$59,767.00	2.9%	
GROUP INSURANCE	401-7-741-110-000	\$70,126.00	\$50,009.00	-28.7%	
RETIREE HEALTH CARE	401-7-741-111-000	\$6,177.00	\$6,040.00	-2.2%	
EMPLOYEE TRAINING	401-7-741-224-000	\$6,000.00	\$6,000.00	0%	
PER DIEM EXPENSE	401-7-741-225-000	\$4,000.00	\$4,000.00	0%	
MILEAGE REIMBURSEMENT	401-7-741-226-000	\$1,600.00	\$1,600.00	0%	
SUPPLIES/TOOLS	401-7-741-230-000	\$6,000.00	\$6,000.00	0%	
Supplies/Tools	401-7-741-230-003	\$0.00	\$13,000.00	N/A	
NON-EXPENDABLE SUPPLIES	401-7-741-231-000	\$8,030.00	\$8,030.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-741-237-000	\$1,400.00	\$1,400.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-741-249-000	\$51,300.00	\$51,300.00	0%	
RENTALS	401-7-741-251-000	\$250.00	\$250.00	0%	
PRINTING/PUBLISHING	401-7-741-252-000	\$15,000.00	\$15,000.00	0%	
DUES & OTHER FEES	401-7-741-253-000	\$270.00	\$270.00	0%	
PROFESSIONAL SERVICES	401-7-741-260-000	\$15,583.00	\$15,583.00	0%	
WORKERS COMPENSATION	401-7-741-312-000	\$777.00	\$988.00	27.2%	
TORT LIABILITY INSURANCE	401-7-741-313-000	\$3,689.00	\$4,426.00	20%	
PROPERTY INSURANCE	401-7-741-314-000	\$3,048.00	\$3,658.00	20%	

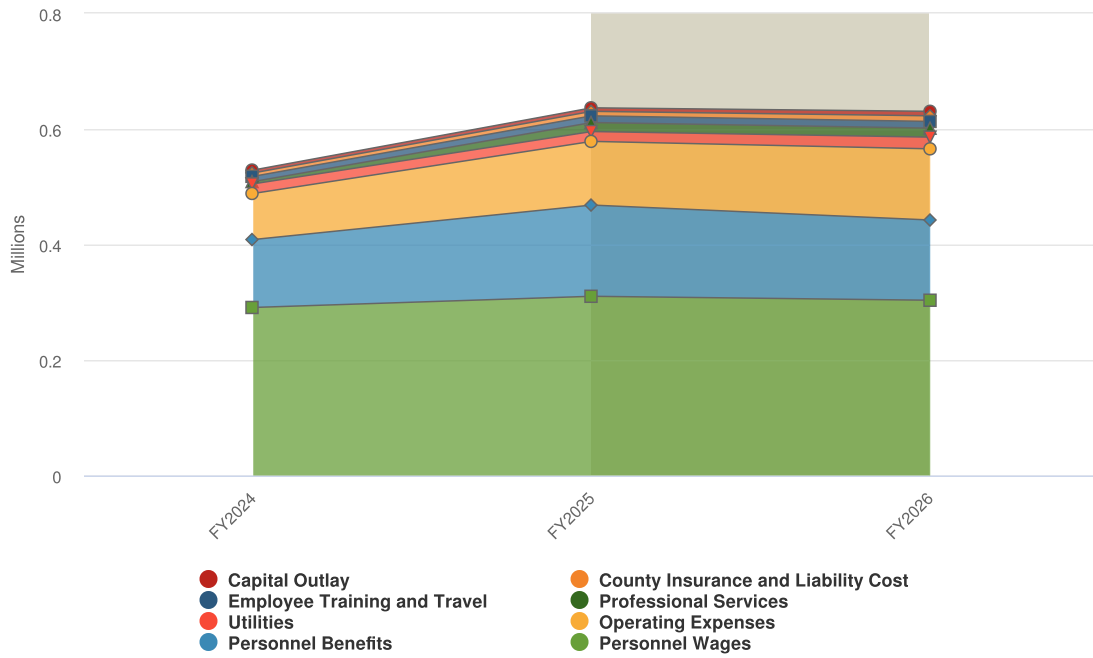
Name	Account ID	FY2025 Budget	FY 2026 Final Budget FY 2026 Resolution R-25-033	FY2025 Budget vs. FY 2026 Final Budget FY 2026 Resolution R-25-033 (% Change)	Notes
LIABILITY INSURANCE	401-7-741-315-000		\$328.00	N/A	
OTHER INSURANCE	401-7-741-319-000	\$273.00	\$328.00	20.1%	
POSTAGE/FREIGHT	401-7-741-339-000	\$28,000.00	\$28,000.00	0%	
TELEPHONE	401-7-741-340-000	\$2,755.00	\$2,752.00	-0.1%	
UTILITIES	401-7-741-341-000	\$14,298.00	\$17,513.00	22.5%	
LEASE PURCHASES	401-7-741-375-000	\$6,100.00	\$6,100.00	0%	
Software Application	401-7-741-380-000	\$0.00	\$1,700.00	N/A	
Total Treasurer's Admin:		\$636,690.00	\$630,640.00	-1%	
Total Public Works:		\$636,690.00	\$630,640.00	-1%	
Total Expenditures:		\$636,690.00	\$630,640.00	-1%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Property Tax Receivables

FY 23-24

10 Year Schedule

Year	Assessed	Adjusted Assessed	Billed	Adjusted	Collected	Outstanding	% Collected
2023	\$ 13,446,279,658	\$ 17,397,261	\$ 38,523,611.30	\$ 99,199.36	\$ 37,090,955.48	\$ 1,531,855.18	96.03%
2022	\$ 13,164,153,836	\$ 74,302,156	\$ 37,706,558.02	\$ 225,924.58	\$ 37,441,651.14	\$ 490,831.46	98.71%
2021	\$ 12,381,772,918	\$ 69,724,389	\$ 35,705,098.74	\$ 213,654.82	\$ 35,807,490.80	\$ 111,262.76	99.69%
2020	\$ 11,839,835,470	\$ 70,659,172	\$ 34,478,399.34	\$ 202,978.92	\$ 34,641,768.99	\$ 39,609.27	99.89%
2019	\$ 11,764,283,859	\$ 2,489,563	\$ 34,287,671.56	\$ (9,504.98)	\$ 34,253,611.25	\$ 24,555.33	99.93%
2018	\$ 11,570,563,790	\$ (174,925,199)	\$ 33,635,998.26	\$ (532,582.04)	\$ 33,084,878.15	\$ 18,538.07	99.94%
2017	\$ 11,208,125,660	\$ 139,472,996	\$ 32,274,809.02	\$ 409,739.57	\$ 32,658,402.77	\$ 26,145.82	99.92%
2016	\$ 13,603,113,715	\$ 29,385,658	\$ 31,843,957.78	\$ 59,639.44	\$ 31,886,657.25	\$ 16,939.97	99.95%
2015	\$ 13,026,283,056	\$ 106,044,089	\$ 31,784,407.90	\$ (915,588.29)	\$ 30,858,279.02	\$ 10,540.59	99.97%
2014	\$ 12,377,988,979	\$ 97,915,993	\$ 31,399,641.86	\$ 244,917.44	\$ 31,637,286.39	\$ 7,272.91	99.98%

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policy-making body of a municipality or school district.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LATCF: Local Assistance Tribal Consistency Fund, acronym for one of the federal grants from the American Rescue Plan Act 2020

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.