

TORRANCE COUNTY
RESOLUTION NO. 2025 - 41

**A RESOLUTION APPROVING THE FINAL BUDGET FOR
TORRANCE COUNTY FOR FISCAL YEAR 2026 AND
REQUESTING STATE OF NEW MEXICO, DEPARTMENT OF
FINANCE AND ADMINISTRATION, LOCAL GOVERNMENT
DIVISION, BUDGET AND FINANCE BUREAU APPROVAL**

WHEREAS, the Board of County Commissioners for Torrance County, a political subdivision of the State of New Mexico, has developed a budget for the Fiscal Year 2026; and

WHEREAS, the budget was developed on the basis of need and through cooperation with all user departments, elected officials, and department directors; and

WHEREAS, official meetings for the review of the budget were advertised in compliance with the State Open Meetings Act; and

WHEREAS, it is the majority opinion of this Board of County Commissioners that the proposed budget meets the requirements as currently determined for Fiscal Year 2026; and

WHEREAS, Torrance County has complied with the requirements set forth by the State of New Mexico Department of Finance & Administration for the submission of the Interim Budget, and received approval June 20, 2025; and

WHEREAS, the Board of County Commissioners for Torrance County seeks approval and certification by the State of New Mexico Department of Finance & Administration for the Final Budget for Fiscal Year 2026.

NOW, THEREFORE, BE IT RESOLVED the Board of County Commissioners for Torrance County hereby adopts the Final Budget attached hereto as Exhibit A and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, APPROVED, AND ADOPTED THIS 24 DAY OF September, 2025.

BOARD OF COUNTY COMMISSIONERS OF TORRANCE COUNTY:

AbSent
Ryan Schwebach, Chair, District 2

Kevin McCall
Kevin McCall, Vice Chair, District 1

Linda Jaramillo
Linda Jaramillo, Member, District 3

ATTEST:

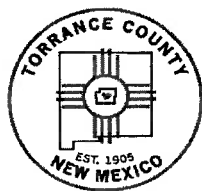
Sylvia Chavez
Sylvia Chavez, Torrance County Clerk



9/24/2025
Date

APPROVED AS TO FORM:

Michael Garcia
Michael Garcia, Torrance County Attorney



Budget Recap

For Fiscal: 2025-2026

Fund	Beginning Balance	Total Revenues	Transfers	Total Expenses	Ending Balance	Reserve Requirement	Adjusted Balance
401 - GENERAL FUND	8,667,766	12,056,920	(4,816,632)	10,702,812	5,205,242	2,675,703	2,529,539
402 - ROAD FUND	1,177,551	986,310	1,650,000	2,964,122	849,738	247,010	602,728
403 - FARM & RANGE	20,739	1,300	24,861	46,900	0	-	0
405 - DISTRICT 5 VFD	261,176	256,396	-	517,572	(0)	-	(0)
406 - DISTRICT 2 VFD	282,532	236,454	-	518,986	(0)	-	(0)
407 - DISTRICT 1 VFD	225,009	85,470	-	310,479	0	-	0
408 - DISTRICT 3 VFD	109,869	236,846	-	346,715	0	-	0
409 - DISTRICT 4 VFD	35,667	69,498	-	105,165	0	-	0
410 - LE PROTECTION FUND - DFA	484	111,500	-	111,984	(0)	-	(0)
412 - CO. FAIR FUND	44,395	8,000	12,000	64,395	(0)	-	(0)
413 - FIRE ALLOTMENT	5,498	121,452	-	126,950	(0)	-	(0)
414 - INDIGENT	141,798	-	305,977	447,775	(0)	-	(0)
415 - EMS ALLOTMENT	22,776	437,656	-	227,959	232,473	-	232,473
416 - FIRE/EMS	135,003	350,000	2,344,134	2,829,137	(0)	-	(0)
417 - CHILDREN'S TRUST FUND	1,293	1,200	-	2,493	-	-	-
418 - DISTRICT 6 VFD	243,680	121,452	-	365,132	0	-	0
419 - EVSWA CONTRACT	1	-	503,579	503,579	1	-	1
420 - JAIL FUND	541,232	93,847	1,054,194	1,689,273	0	-	0
421 - CARRIZO SWCD	523	350	-	873	(0)	-	(0)
423 - ENVIRONMENTAL GROSS RECEIPTS	3,891	300,000	-	303,891	0	-	0
424 - LE RECRUITMENT FUND - DFA	1	56,250	-	56,250	1	-	1
425 - LE RETENTION FUND - DPS	-	-	-	-	-	-	-
426 - LE RECRUITMENT AND RETENTION FUND - DFA	-	-	-	-	-	-	-
427 - WIPP FUNDING	951	7,000	-	7,951	0	-	0
428 - VOLUNTEER RECRUITMENT/RETEN	0	-	120,000	120,000	0	-	0
430 - ANIMAL SHELTER	8,984	11,000	-	19,984	0	-	0
431 - CARROL PETRIE FOUNDATION GRANT	51,370	-	-	51,370	(0)	-	(0)
471 - OVERPAYMENT OF TAXES	22,609	-	-	22,609	0	-	0
474 - TAXES PAID IN ADVANCE	51,071	-	-	51,071	0	-	0
475 - TAXES PAID UNDER PROTEST	83	-	-	83	0	-	0
481 - UNDISTRIBUTED CURRENT TAXES	-	-	-	-	-	-	-
482 - UNDISTRIBUTED DELINQUENT TAXES	811	-	-	811	-	-	-
520 - EAST TORRANCE SWCD	(273,633)	269,000	-	269,000	(273,633)	-	(273,633)
521 - CLAUNCH-PINTO SWCD	3,364	167,000	-	170,364	0	-	0
522 - EDGEWOOD SWCD	131,092	205,000	-	336,092	0	-	0
561 - NEW COUNTY ADMINISTRATION BLDG	9,929,005	71,870	-	10,000,875	0	-	0
562 - GO BOND DEBT SERVICE 2016	107,940	112,025	-	106,553	113,413	-	113,413
575 - VILLAGE OF WILLARD	78	12,000	-	12,078	0	-	0
576 - TOWN OF ESTANCIA	1,239	78,500	-	79,739	0	-	0
577 - CITY OF MORIARTY	4,104	103,000	-	107,104	(0)	-	(0)
578 - TOWN OF MOUNTAINAIR	3,343	70,000	-	73,343	(0)	-	(0)
579 - VILLAGE OF ENCINO	(230)	5,600	-	5,600	(230)	-	(230)
588 - SWINE LEVY	(0)	50	-	50	(0)	-	(0)
589 - BISON LEVY	(2)	550	-	550	(2)	-	(2)
590 - RATITES LEVY	-	50	-	50	-	-	-
591 - STATE LEVY	10,746	672,308	-	683,054	(0)	-	(0)
592 - CATTLE LEVY	(23,216)	46,500	-	46,500	(23,216)	-	(23,216)
593 - SHEEP LEVY	(507)	1,450	-	1,450	(507)	-	(507)
594 - EQUINE LEVY	(296)	2,065	-	2,065	(296)	-	(296)
595 - DAIRY CATTLE LEVY	(4)	3,100	-	3,100	(4)	-	(4)

596 - STATE PENALTY/INTEREST & COST	14,540	120,000	-	134,540	(0)	-	(0)
597 - GOATS	56	200	-	256	0	-	0
598 - ALPACA	1	15	-	16	(0)	-	(0)
599 - LLAMA	(1)	35	-	35	(1)	-	(1)
600 - SAFETY PROGRAM	32,247	10,600	12,000	54,847	(0)	-	(0)
604 - CIVIL DEFENSE	89,216	-	26,284	115,500	(0)	-	(0)
605 - DWI GRANT PROGRAM	22,324	203,464	-	203,464	22,323	-	22,323
606 - DWI SCHOOL	3,280	-	-	-	3,280	-	3,280
607 - DWI SMART CHOICE RIDE	2,594	240	-	1,100	1,734	-	1,734
608 - DWI SCREENING FEES	1,942	1,600	-	3,542	0	-	0
609 - TREASURER'S FEE	68,905	27,200	-	96,105	0	-	0
610 - PROPERTY VALUATION FUND	316,567	121,800	-	438,367	(0)	-	(0)
612 - CLERK'S EQUIPMENT	55,580	20,500	-	76,080	0	-	0
616 - RPHCA GRANT	7,514	101,124	-	108,638	(0)	-	(0)
617 - 7th JUDICIAL DIST ATTORNEY WARRANT SERVICE	515	15,000	-	15,514	1	-	1
620 - COUNTY INFRASTRUCTURE GRT	921,043	-	2,100,226	3,021,269	(0)	-	(0)
622 - SECRETARY OF STATE GRANT	55,375	-	-	55,375	0	-	0
623 - 2023 ADAM WALSH ACT IMPLEMENTATION GRANT	-	42,400	-	42,400	-	-	-
624 - FIRE ALLOTMENT GRANT FY2024	-	-	-	-	-	-	-
625 - FIRE ALLOTMENT GRANT FY2023	-	-	-	-	-	-	-
627 - FIRE ALLOTMENT GRANT FY2022	25,000	-	-	-	25,000	-	25,000
628 - COMMUNITY WILDFIRE PROTECTION PROGRAM	16,000	-	-	16,000	-	-	-
629 - TRANSPORTATION PROJECT GRANT	35,844	574,653	-	604,898	5,599	-	5,599
631 - SENIOR CITIZENS PROGRAM	38,085	-	13,818	51,903	0	-	0
632 - FIREFIGHTER RECRUITMENT FUND	633,241	375,000	-	375,000	633,241	-	633,241
634 - COURT FORFEITURE	15,198	-	-	15,198	0	-	0
635 - JUVENILE JUSTICE GRANT	45,089	261,602	-	306,691	0	-	0
636 - DEBT SERVICE FUND	199,425	76,847	533,550	809,822	(0)	-	(0)
640 - IRG ELECTION GRANT	10,233	-	-	10,233	0	-	0
641 - LOCAL PILT	5,035,904	11,444,402	(1,533,550)	-	14,946,756	1,783,806	13,162,950
642 - INVESTMENT INTEREST	3,143,667	1,200,000	(2,700,000)	1,643,667	(0)	-	(0)
650 - ESTANCIA BASIN WATER STUDY	23,033	18,750	-	41,783	0	-	0
685 - P & Z CODE ENFORCEMENT FUND	189,517	4,700	-	194,217	0	-	0
690 - DOMESTIC VIOLENCE GRANT	59,135	-	3,365	62,500	(0)	-	(0)
693 - FOREST RESERVE	219,972	-	-	219,972	(0)	-	(0)
694 - NATIONAL OPIOIDS SETTLEMENT FUND	930,121	50,000	-	980,121	0	-	0
701 - 7 ESTANCIA SCHOOLS OPERATIONAL	1,539	795,000	-	796,539	0	-	0
702 - 8 MORIARTY SCHOOLS OPERATIONAL	9,943	101,000	-	110,943	(0)	-	(0)
703 - 13 MOUNTAINAIR SCHOOLS OPERATIONAL	1,468	42,500	-	43,968	(0)	-	(0)
704 - 16 VAUGHN SCHOOLS OPERATIONAL	24	23,000	-	23,024	0	-	0
705 - 20/35 CORONA SCHOOLS OPERATIONAL	(89)	6,100	-	6,100	(89)	-	(89)
721 - 7 ESTANCIA SCHOOLS DEBT SERVICE	17,912	640,000	-	657,912	0	-	0
722 - 8 MORIARTY SCHOOLS DEBT SERVICE	837,363	1,680,000	-	2,517,363	0	-	0
723 - 13 MOUNTAINAIR SCHOOLS DEBT SERVICE	292,228	280,000	-	572,228	0	-	0
724 - 16 VAUGHN SCHOOLS DEBT SERVICE	167	116,000	-	116,167	0	-	0
725 - 20/35 CORONA SCHOOLS DEBT SERVICE	21,853	45,150	-	67,003	(0)	-	(0)
731 - 7 ESTANCIA SCHOOLS CAPITAL IMPROVEMENTS	6,433	375,000	-	381,433	(0)	-	(0)
732 - 8 MORIARTY SCHOOLS CAPITAL IMPROVEMENTS	(99,617)	332,000	-	332,000	(99,617)	-	(99,617)
733 - 13 MOUNTAINAIR SCHOOLS CAPITAL IMPROVEMENTS	6,082	158,000	-	164,082	(0)	-	(0)
734 - 16 VAUGHN SCHOOLS CAPITAL IMPROVEMENTS	97	95,000	-	95,097	(0)	-	(0)
735 - 20/35 CORONA SCHOOLS CAPITAL IMPROVEMENTS	(19,828)	26,000	-	26,000	(19,828)	-	(19,828)
736 - 8A EVCA CAPITAL IMPROVEMENTS	(23,545)	91,500	-	91,500	(23,545)	-	(23,545)
740 - 16 VAUGHN SCHOOLS HB33	(6)	36,500	-	36,500	(6)	-	(6)
741 - 7 ESTANCIA SCHOOLS ED TECH DEBT	-	-	-	-	-	-	-
744 - 16 VAUGHN SCHOOLS ED TECH DEBT	-	-	-	-	-	-	-
802 - US MARSHAL JLEO FUNDING	13,491	18,500	-	31,991	0	-	0
803 - LEGISLATIVE APPROPRIATIONS	-	6,375,222	-	5,567,840	807,382	-	807,382
805 - TRAFFIC SAFETY GRANT	0	13,244	-	13,244	0	-	0
806 - TEEN COURT COMMUNITY SERVICE PROJECTS	300	-	-	-	300	-	300

807 - TEEN COURT FUND	1,388	-	-	1,388	0	-	0
808 - FOREST SERVICE GRANT	-	-	-	-	-	-	-
809 - PATRICK LEAHY BULLETPROOF VEST PARTNERSHIP PROJECT	-	-	-	-	-	-	-
810 - JAG GRANT	3,775	-	-	3,775	0	-	0
811 - DEPT of JUSTICE BODY CAM	-	-	-	-	-	-	-
818 - NM PED SEIP	15,287	94,000	-	109,287	0	-	0
825 - ICE INMATE CARE	81,577	30,000,000	-	30,081,577	(0)	-	(0)
826 - NMDHLS EMPG	34,757	86,118	77,199	198,074	(0)	-	(0)
827 - SHSGP	-	290,300	-	290,300	-	-	-
828 - HAZARD MITIGATION GRANT	0	84,975	8,995	93,970	0	-	0
829 - NMDOH CITIES READINESS	32,916	10,500	-	43,416	0	-	0
833 - CALF CANYON FIRE	55,252	-	-	55,252	0	-	0
835 - COVID-19	30,000	-	-	30,000	-	-	-
836 - AMERICAN RESCUE ACT	1,198,989	-	-	1,198,989	0	-	0
911 - E911	2,918,678	1,635,437	260,000	1,906,610	2,907,504	-	2,907,504
	39,599,385	75,490,146	-	89,776,514	25,313,017	4,706,519	20,606,498