



Chaves County

Chaves County FY 2024-2025 Budget



Adopted Version - 7/25/2024



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INTRODUCTION

History of Chaves County



Chaves County is in southeast New Mexico and was created by Territorial Legislature on February 25, 1889, out of land from Lincoln County. The County comprises an area of 6,075 square miles and is the fourth largest county in the state. The County seat is Roswell, situated in the center of the County. The 2010 census lists the County's population as 65,778 people (as compared to 61,382 in 2000). The 2020 population numbers for Chaves County are 65,157. The County's population has decreased by .01% between 2010 and 2020. In 2024, the County had a median income of \$49,673 and 72% of the County's population live within the County seat of Roswell, which has a population of 47,174, and a population density of 1,619 individuals per square mile. Roswell is a center for irrigated farms, farming, dairy production, ranching, manufacturing, distribution and petroleum production. Other small towns, all of which lie south of Roswell, include Dexter, with an area of 0.8 square miles and a population of 1,058; Hagerman, with an area of 1.4 square miles and a population of 970; and Lake Arthur of 0.6 square miles and a population of 379.

The governance is established by a five-member Board of Commissioners operating with a commissioner-manager relationship. The executive function is further divided to five elected county officials-Assessor, Treasurer, Clerk, Sheriff and Probate Judge. Services provided include roads, sanitation, health and social services, public safety, (sheriff, fire, emergency communications, corrections and detention), public improvement projects, planning and zoning, administrative services and economic development.

2024 Board of County Commissioners



Left to Right:

- T. Calder Ezzell, Jr - District 2 (term 2021-2024)**
- Michael Perry - District 5 (term 2023-2026)**
- Dara Dana - District 1 (term 2023-2026)**
- Jeff Bilberry - District 3 (term 2021-2024)**
- 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 - T. Calder Ezzell, Jr



T. Calder Ezzell, Jr. is a partner in the Roswell office of Hinkle Shanor LLP. His practice is primarily limited to oil and gas. He received his BA degree from Washington & Lee University and his law degree from the University of Kentucky and Washington & Lee University. Mr. Ezzell is a member of the State Bar of New Mexico, the Chaves County Bar Association, the Rocky Mountain Mineral Law Foundation, American Association of Professional Landmen and the Independent Petroleum Association of New Mexico. Mr. Ezzell was elected as Commissioner in 2017 and won his second four year term in 2021.

District 3 - Jeff Bilberry

Jeff Bilberry has served more than his share of time on the Elida School Board and the local soil and water conservation board, and he's currently in his second term as a Chaves County Commissioner. He has served as the Southeast Vice President of NMCGA and is now on the board of directors. He has also been a member of the New Mexico Livestock Board's trich committee and was appointed to the State Land Office Grazing Advisory Board.



Bilberry has had cattle and horses in his blood, tracing back to his family's roots in Georgia in the 1850s. His family first traveled through Texas, where they stayed for a while, before arriving in New Mexico in 1894. Bilberry grew up near Elida, graduated from Elida High School, and attended Eastern New Mexico University on a rodeo scholarship for two years. By then, he and his dad were running a large yearling operation, which left little time for college. His passion has always been horses, cattle, and the ranching life.

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

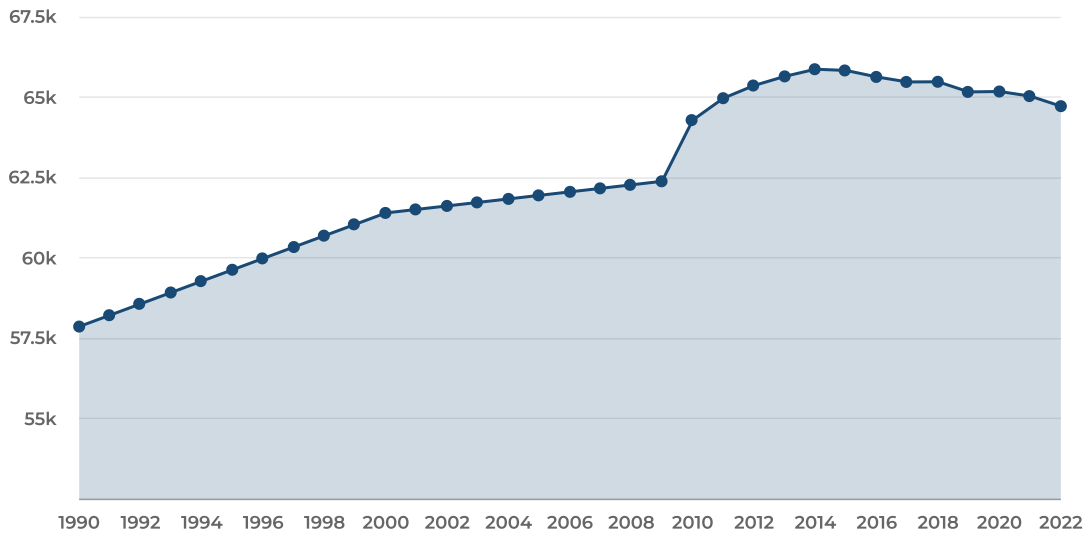
64,701

▼ **.5%**
vs. 2021

GROWTH RANK

22 out of **33**

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



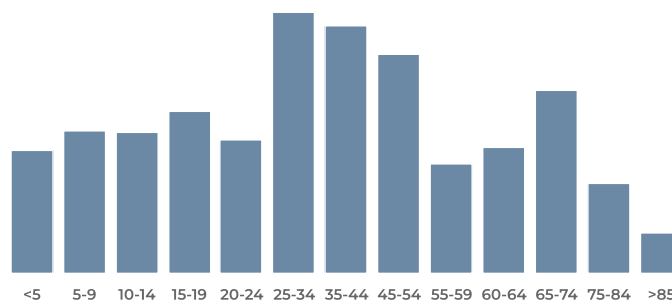
DAYTIME POPULATION

62,067

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.

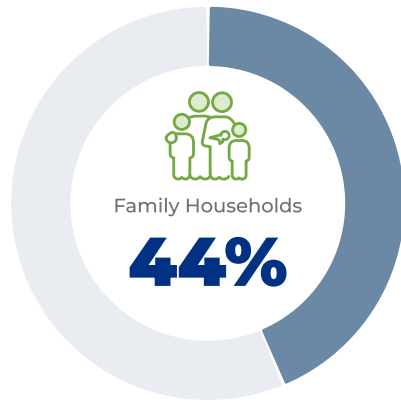
* Data Source: American Community Survey 5-year estimates

Household Analysis

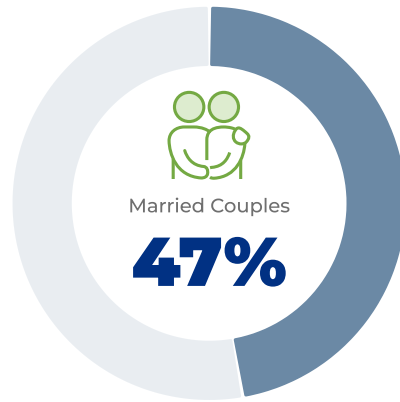
TOTAL HOUSEHOLDS

23,280

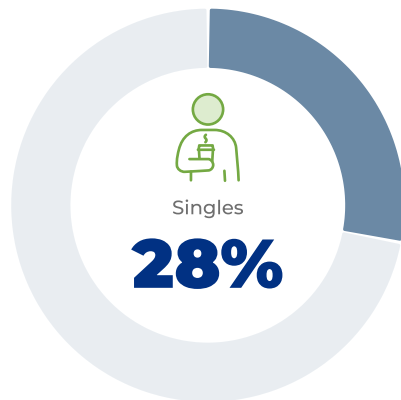
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 4%
higher than state average



▲ 7%
higher than state average



▼ 9%
lower than state average

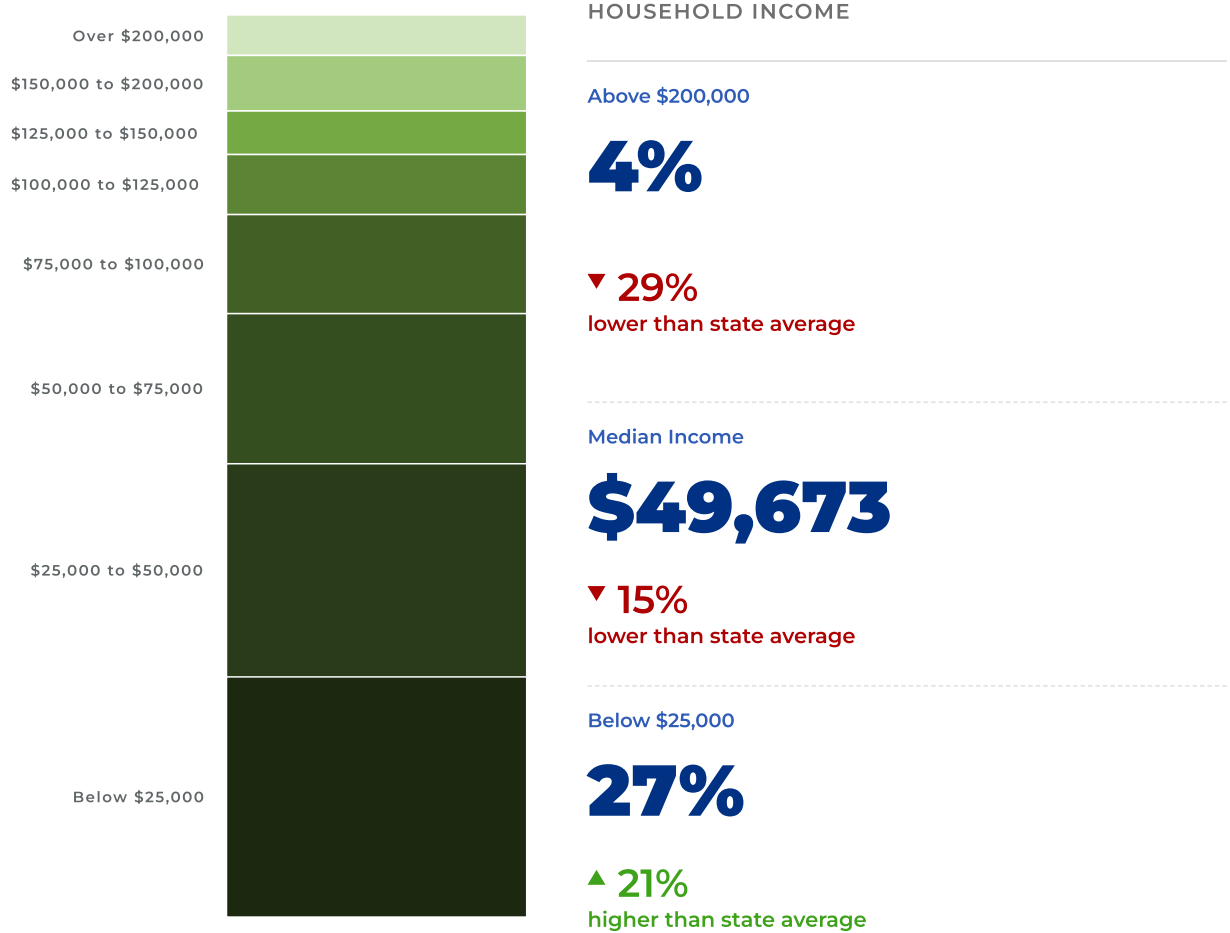


▼ 12%
lower than state average

** 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.



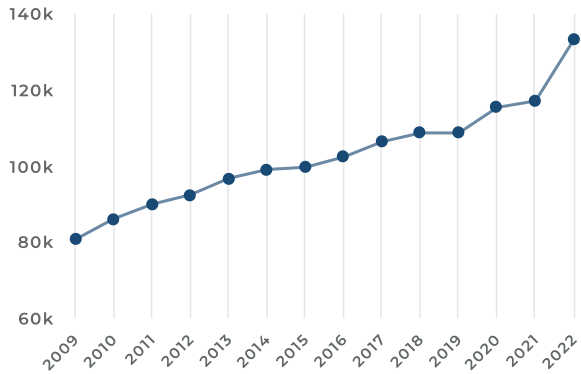
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

\$133,200



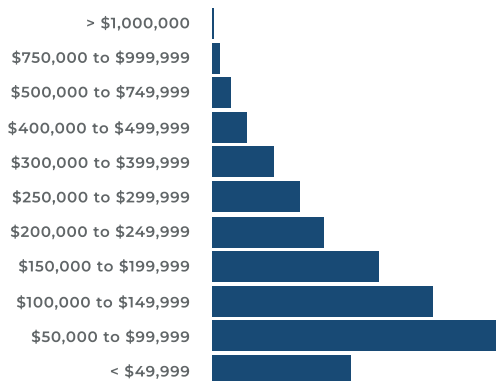
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Chaves State Avg.



HOME VALUE DISTRIBUTION

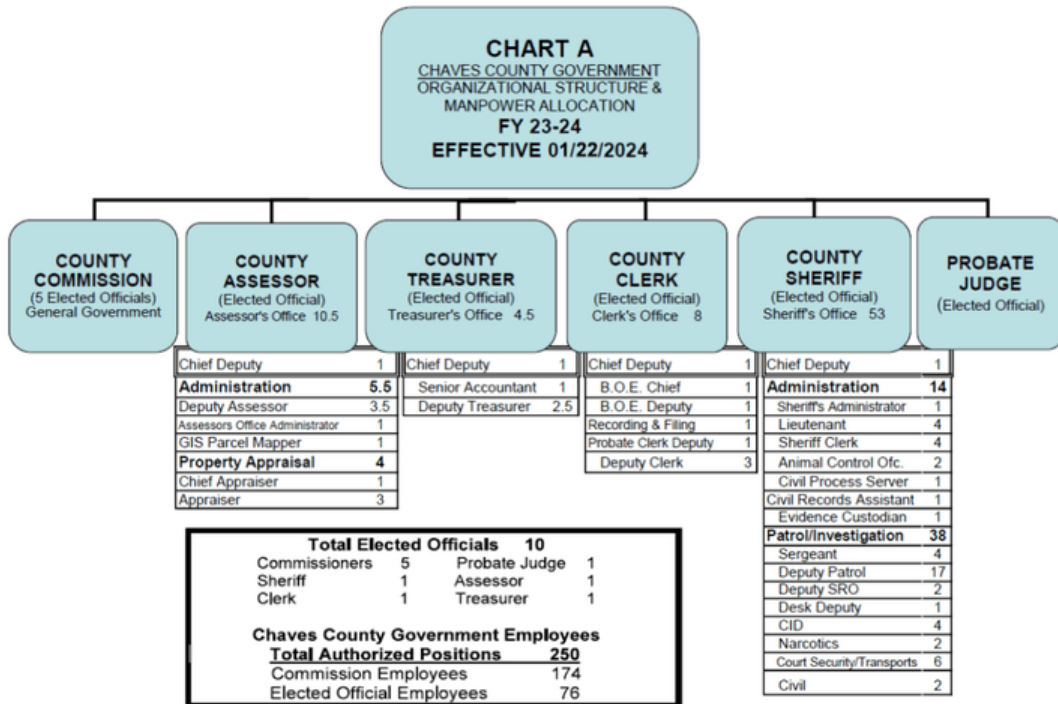


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Elected Officials Organization Chart

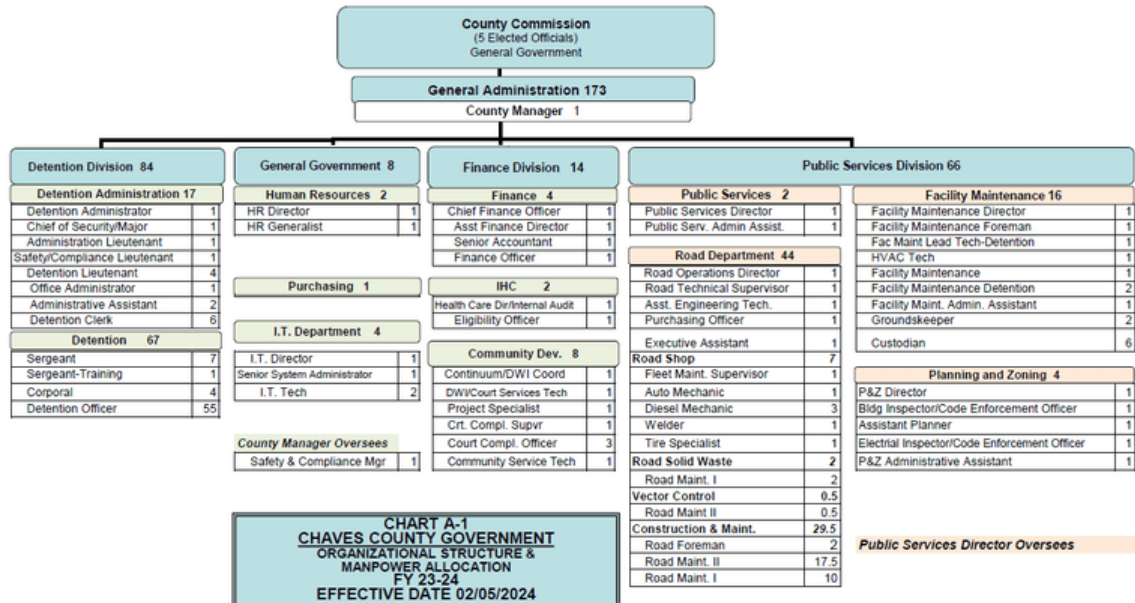
Below are the two organization charts for Chaves County. *Chaves County Chart A* consists of the 10 elected officials and their staff. The most recent salary survey Chaves County did was finalized in December 2023 and therefore updated on January 22, 2024. Those changes are reflected within these presented charts with updated position titles. The organization chart below shows the mapping of all elected officials in their department followed by the staff members they oversee.



General Administration Organization Chart

The Chaves County *general administration chart* shows the organizational chart with the department divisions and the positions they oversee. Each division is overseen by a division supervisor, the Detention Division being the Detention Administrator, the General Government Division being the County manager, the Finance Division being the Chief Finance Officer, and the Public Services Division being the Public Services Director. Within the division are several departments that might have their own office manager or supervisor. Flood Control is not part of the General Administration, but Chaves County is the fiscal agent for their operations. Therefore, they are listed on the chart but segregated from the blue chart as they do not have a division supervisor.

Chaves County has 250 total authorized positions, 10 elected officials, and 12 flood control employees bringing the total amount of employees for Chaves County to 272 as of June 30, 2024. Due to high demand in inspection public records request, there were new positions created as well as positions for the planning and zoning. Please review personnel changes for the additional positions that will be approved in FY 2025's personnel charts.



**CHART A-1
CHAVES COUNTY GOVERNMENT
ORGANIZATIONAL STRUCTURE &
MANPOWER ALLOCATION
FY 23-24
EFFECTIVE DATE 02/05/2024**

CHAVES COUNTY GOVERNMENT EMPLOYEES	
TOTAL AUTHORIZED POSITIONS	250
COMMISSION EMPLOYEES	174
ELECTED OFFICIAL EMPLOYEES	76

Flood Control 12



Historical Staffing Authorized Positions

Below is a chart of historical authorized positions as well as the new positions that were approved in FY 2025's budget.

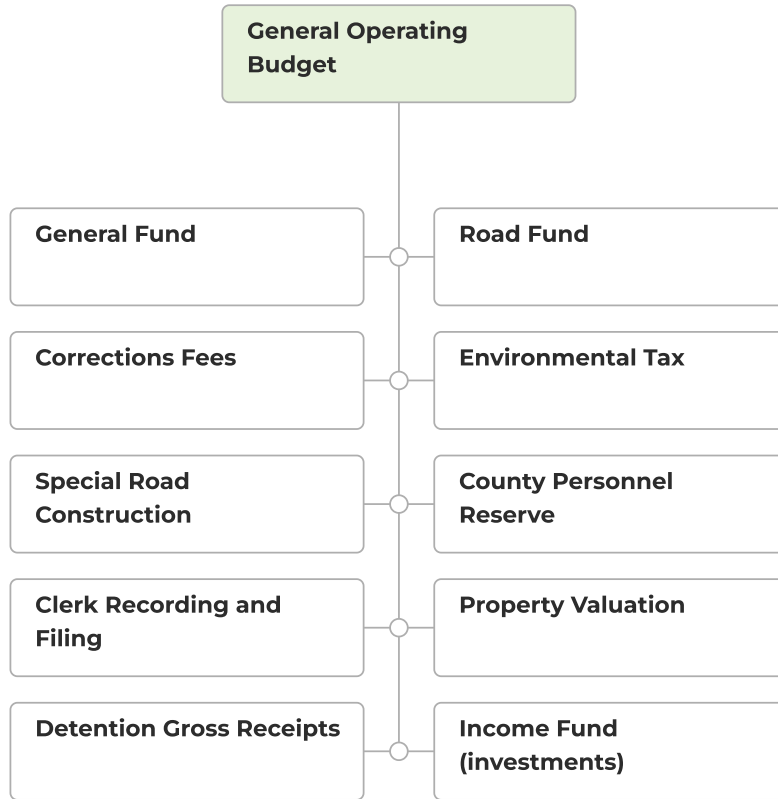
Position Description	2025 Budget	2024	2023	2022
ADMINISTRATION LIEUTENANT	1	1	0	0
ADMINISTRATIVE ASSISTANT	2	2	2	2
ADMINISTRATIVE ASSISTANT-FACILITY MAINTENANCE	1	1	0	0
ADMINISTRATIVE ASSISTANT-P & Z	1	1	0	0
ADMINISTRATIVE ASSISTANT-PUBLIC SERVICES	1	1	0	0
ANIMAL CONTROL OFFICER	2	2	2	2
APPRAISER	3	3	3	3
ASSESSOR	1	1	1	1
ASSESSOR'S OFFICE ADMINISTRATOR	1	0	0	0
ASSISTANT FINANCE DIRECTOR	1	1	0	0
ASSISTANT PLANNER	1	1	1	0
ASST ENGINEERING TECHNICIAN	1	1	1	1
AUTOMOTIVE MECHANIC	1	1	1	1
BUILDING INSPECTOR/CODE ENFORCEMENT	1	1	1	1
BUREAU OF ELECTIONS CHIEF	1	1	1	1
BUREAU OF ELECTIONS DEPUTY	1	1	1	1
CHIEF APPRAISER	1	1	1	1
CHIEF DEPUTY ASSESSOR	1	1	1	1
CHIEF DEPUTY CLERK	1	1	1	1
CHIEF DEPUTY SHERIFF	1	1	1	1
CHIEF DEPUTY TREASURER	1	1	1	1
CHIEF FINANCIAL OFFICER	1	1	1	1
CHIEF OF SECURITY/MAJOR	1	1	0	0
CIVIL PROCESS SERVER	2	2	2	2
CIVIL RECORDS ASSISTANT	1	1	1	0
CLERK	1	1	1	1
COMMISSIONER	5	5	5	5
COMMUNITY SERVICE TECH	1	1	1	1
CONTINUUM/DWI COORDINATOR	1	1	1	1
COUNTY MANAGER	1	1	1	1
COURT COMPLIANCE OFFICER	3	3	3	3
COURT COMPLIANCE SUPERVISOR	1	1	1	1
CUSTODIAN	6	6	6	6
DEPUTY ASSESSOR	4	4	4	4
DEPUTY CLERK	3	3	3	3
DEPUTY SHERIFF	34	34	34	34
DEPUTY TREASURER	3	3	3	3
DET OFFICER - ADULT FACILITY	55	55	55	55
DETENTION ADMINISTRATOR	1	1	1	1
DETENTION CLERK	6	6	6	6
DETENTION CORPORAL	4	4	4	4
DETENTION LIEUTENANT	4	4	4	4
DETENTION OFFICE ADMINISTRATOR	1	0	0	0
DETENTION SERGEANT	7	7	7	7
DIESEL MECHANIC	3	3	3	3
DWI/COURT SERVICES TECH	1	1	1	1
ELECTRICAL INSPECTOR/CODE ENFORCEMENT OFFICER	2	2	2	0
ELIGIBILITY OFFICER	1	1	1	1
EXECUTIVE ASSISTANT-FLOOD	1	1	1	1
EXECUTIVE ASSISTANT-ROAD	1	1	1	1
FACILITY MAINTENANCE	3	3	3	3

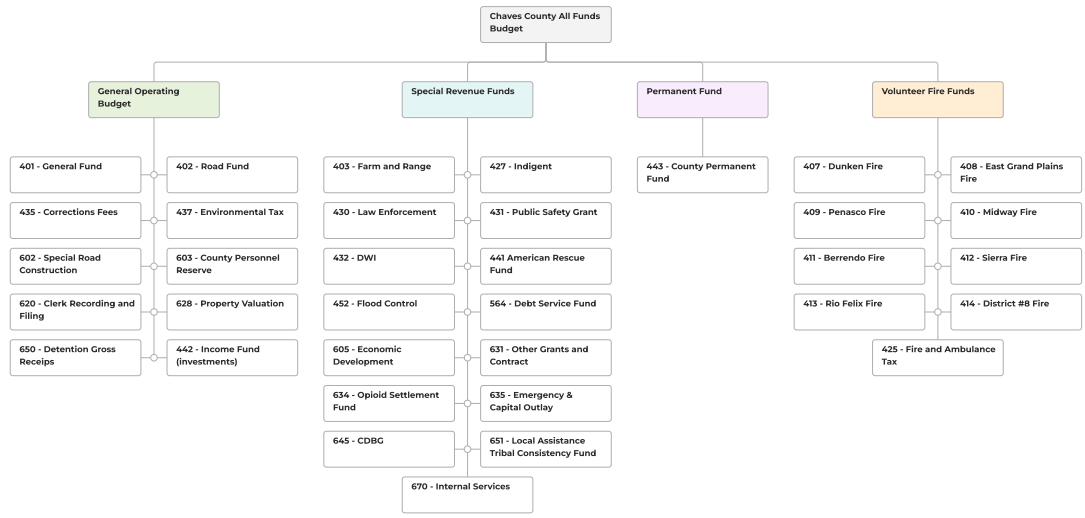


FACILITY MAINTENANCE DIRECTOR	1	1	0	0
FACILITY MAINTENANCE FOREMAN	1	1	1	1
FACILITY MAINTENANCE LEAD TECH-DETENTION	1	1	1	1
FINANCE OFFICER	1	1	1	1
FLEET MAINTENANCE SUPERVISOR	1	1	1	1
FLOOD SUPERINTENDENT	1	1	1	1
GIS PARCEL MAPPER	1	1	1	1
GROUNDSKEEPER	2	2	0	0
HEALTH CARE DIRECTOR/FINANCIAL INTERNAL AUDITOR	1	1	0	0
HR GENERALIST	1	1	0	0
HUMAN RESOURCES DIRECTOR	1	1	1	1
HVAC TECHNICIAN	1	1	1	1
IT DIRECTOR	1	1	1	1
IT TECH	2	2	2	2
LIEUTENANT	4	4	4	4
OPERATOR II (FLOOD)	10	10	10	10
PLANNING & ZONING DIRECTOR	1	1	1	1
PROBATE CLERK DEPUTY	1	1	1	1
PROBATE JUDGE	1	1	1	1
PROJECT SPECIALIST	1	1	1	1
PROPERTY & EVIDENCE CUSTODIAN	1	1	1	1
PUBLIC RECORDS (IPRA) CLERK	1	0	0	0
PUBLIC RECORDS (IPRA) COORDINATOR	1	0	0	0
PUBLIC SERVICES DIRECTOR	1	1	1	1
PURCHASING DIRECTOR	1	1	0	0
PURCHASING OFFICER	1	1	1	1
RECORDING & FILING SUPERVISOR	1	1	1	1
ROAD FOREMAN	2	2	2	2
ROAD MAINT DETENTION OFFICER	1	1	1	1
ROAD MAINTENANCE I	12	12	12	12
ROAD MAINTENANCE II	18	18	18	18
ROAD OPERATIONS DIRECTOR	1	1	0	0
ROAD TECH SUPERVISOR	1	1	1	1
SAFETY & COMPLIANCE MANAGER	1	1	1	1
SAFETY/COMPLIANCE LIEUTENANT	1	1	0	0
SENIOR SYSTEM ADMINISTRATOR	1	1	1	1
SERGEANT	4	4	4	4
SHERIFF	1	1	1	1
SHERIFF CLERK	4	4	4	4
SHERIFF'S ADMINISTRATOR	1	1	1	1
SR ACCOUNTANT-FINANCE	1	1	1	1
SR ACCOUNTANT-TREASURER	1	1	1	1
TIRE SPECIALIST	1	1	1	1
TRAINER SERGEANT-CCDC	1	1	1	1
TREASURER	1	1	1	1
VECTOR CONTROL (ROAD)	1	1	1	1
WELDER	1	1	1	1
<i>grand total</i>	279	275	261	257

Fund Structure

Chaves County concentrates on two different structures for their funds for budgeting. The County's General Operating Budget consists of the major funds only and the second structure is an overall budget that consists of all major funds *plus* special revenue funds, restricted, investments and a permanent fund. The second structure showing all funds for Chaves County has special revenue funds that are appropriated by State or Federal. They are as listed below:





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.

General Operating Budget Revenue

The primary source of revenue for Chaves County is Gross Receipts taxes, which support the general operating budget as well as services like Indigent Health Care. For FY 2025, we have utilized the state formula to calculate our property tax distribution and analyze trends in Gross Receipts distribution.

Another significant revenue source is Payments in Lieu of Taxes (PILT) from the federal government, along with some PILT payments from solar farms. These PILT payments are made to local governments to offset the loss of property tax revenue due to the presence of tax-exempt federal lands, such as national parks, forests, and wildlife refuges. Payments from solar farms represent PILT that would have been generated from the value of land and personal property associated with these installations.

Private PILTs are negotiated and established through contracts for a set number of years. The Federal Government's PILT is budgeted based on recent distributions.

Primary Source of General Operating Budget Revenue:

Category	Type	Amount	Definition
Taxes	Gross Receipts Tax (GRT)	\$ 14,963,772.89	A gross receipts tax (GRT) is a tax levied on the total revenue generated by a business from all its sales and services, without deducting any expenses or costs. This tax is typically applied at the state or local level and can vary based on the type of business or the jurisdiction. Unlike income tax, which is based on profits, the GRT is calculated on the total receipts, making it a straightforward way for governments to generate revenue. It often applies to various industries, including retail, services, and construction.
Taxes	Property Taxes	\$ 12,020,720.00	Property taxes are taxes imposed by local or state governments on real estate properties, including land and any structures on it. The tax is typically based on the assessed value of the property, which is determined by local tax assessors. Property taxes are a primary source of funding for local services such as schools, public safety, infrastructure maintenance, and other community services. Property owners are usually required to pay these taxes annually, and the rates can vary significantly depending on the location and local tax policies.
Taxes	Payment-In-Lieu of Taxes	\$ 4,149,383.00	A Payment in Lieu of Taxes (PILOT) is a financial contribution made by a property owner or entity to a local government or taxing authority, instead of paying traditional property taxes. PILOT agreements are often used by non-profit organizations, government agencies, or businesses that may be exempt from property taxes but still occupy property and utilize local services. These payments are designed to compensate municipalities for the loss of tax revenue while providing a predictable source of funding for public services. The terms of PILOT agreements can vary widely, including the amount and frequency of payments, as well as specific conditions that must be met by the entity making the payment.

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).

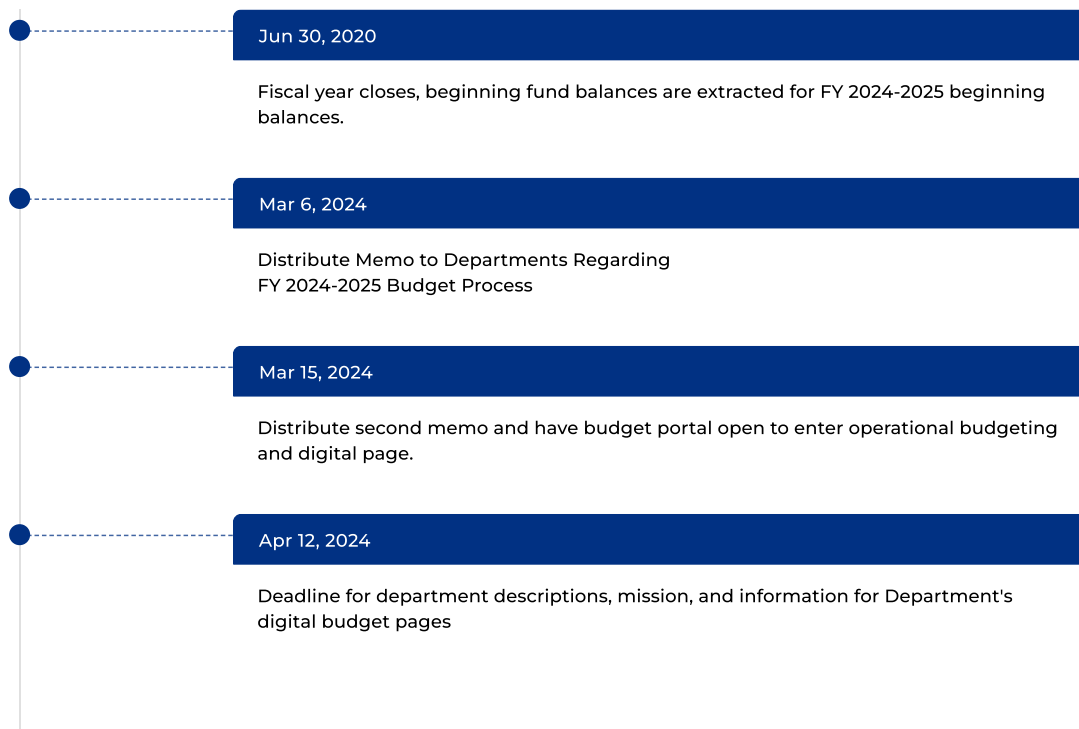
Although our audited financial statements are presented as accrual statements, our budget is based on modified accrual for all funds. We use the actuals of revenues and expenditures to retract the trends and projects for the new fiscal year. Accounts receivable, in example, are not budgeted but they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

Budget Timeline

All local governments in New Mexico receive communication from the Department of Finance and Administration (DFA) regarding the requirements for the interim budget, final budget, and final financial reporting. In conjunction with this communication, Chaves County has a finance committee that conducts intensive overviews of current and future items for the new fiscal year. The finance committee works closely with department heads to understand their needs and projects for the upcoming year. The committee reviews all submitted items from the departments and proposes a recommended budget for the Board of Commissioners to review during the interim stages, holds a public workshop for the public to attend to and make recommendations, address questions or concerns, and thereafter a formal resolution is presented after the public workshop to approve as an interim budget to continue operations at the end of the fiscal year.

Once the fiscal year is completed and closed, the finance committee reconvenes to review final activities within the fiscal year and analyze the final fund balances, which will be used as beginning fund balances for the new fiscal year. If there are any new items that need to be reviewed, the finance committee will consider them before passing the recommendations to the Board of Commissioners for approval. Once the final budget is approved by the Board of Commissioners, it is submitted to the State of New Mexico's DFA for final approval.





Final Budget Resolution

RESOLUTION R-24-033

STATE OF NEW MEXICO COUNTY OF CHAVES FY 2024-2025 FINAL BUDGET

WHEREAS, at a regular meeting of the Board of Chaves County Commissioners held on July 25, 2024, the following was among the proceedings:

WHEREAS, the Governing Body in and for the County of Chaves, State of New Mexico has developed a budget for fiscal year 2024-2025; and,

WHEREAS, the Interim Budget was approved by the Local Government Division of the Department of Finance; and,

WHEREAS, effective June 30, 2024, beginning cash balances have been determined and included in the attached budget document; and,


WHEREAS, the attached budget was prepared in compliance with Chaves County Budget Policy, Resolution R-01-015; and,

WHEREAS, IT IS THE MAJORITY OPINION OF THIS BOARD that the proposed budget meets the requirements as currently determined for Fiscal Year 2024-2025

NOW, THEREFORE, BE IT RESOLVED, THAT THE BOARD OF COUNTY COMMISSIONERS, CHAVES COUNTY, STATE OF NEW MEXICO, hereby adopts the Fiscal Year 2024-2025 budget hereinafter described and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Done at Roswell, New Mexico, this 25th day of July 2024.

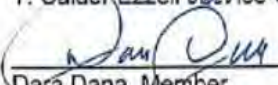
BOARD OF CHAVES COUNTY COMMISSIONERS



Jeff Bilberry, Chairman



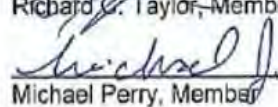
T. Calder Ezzell Jr., Vice-Chairman



Dara Dana, Member

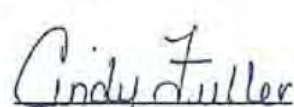


Richard C. Taylor, Member



Michael Perry, Member

ATTEST:



Cindy Fuller
County Clerk



State of New Mexico Budget Approval FY 2025

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New Mexico
Department of Finance
and Administration

407 Gallisteo St,
Santa Fe, NM 87501
(505) 827-4985

Governor Michelle Lujan Grisham
Cabinet Secretary Wayne Propst

Local Government Division
Jeannette Gallegos, Acting Division Director

August 26, 2024

The Honorable Jeffrey Bilberry
Chaves County
P.O. Box 1597
Roswell, NM 88202

Dear Commissioner, Bilberry:

The final budget for your local government entity for Fiscal Year 2024-2025, as approved by your governing body, has been examined and reviewed. The Department of Finance and Administration, Local Government Division (LGD) finds it has been developed in accordance with applicable statutes and budgeting guidelines, and sufficient resources appear to be available to cover budgeted expenditures. In addition, the *Budget Certification of Local Public Bodies* rule, 2.2.3 NMAC, requires that your entity's audit or "Agreed Upon Procedures" (per the *Tier System Reporting* rule, 2.2.2.16 NMAC) for Fiscal Year 2023 should have been submitted to the Office of the State Auditor as of this time. LGD's information indicates that you are in compliance with this requirement. Therefore, in accordance with Section 6-6-2E NMSA 1978, the LGD certifies your entity's final Fiscal Year 2024-2025 budget.

Please take note that state statute requires all revenue sources be expended only for public purposes, and if applicable, in accordance with the Procurement Code, Chapter 13, Article 1, NMSA 1978. Use of public revenue is governed by Article 9, Section 14 of the Constitution of the State of New Mexico, commonly referred to as the anti-donation clause.

Budgets approved by the LGD are required to be made a part of the minutes of your governing body according to Section 6-6-5 NMSA 1978. In addition, Section 6-6-6 NMSA 1978 provides that the approved budget is binding on local officials and governing authorities; and any official or governing authority approving claims or paying warrants in excess of the approved budget or available funds will be liable for the excess amounts.

Finally, as required by Section 6-6-2H NMSA 1978, LGD is required to approve all budget increases and transfers between funds not included in the final approved budget via submission on the Local Government Budget Management System (LGBMS).

If you have questions regarding this matter, please call Sherri Green of my staff at 505-629-8102, or via email at shirleyt.green@dfa.nm.gov

Sincerely,

DocuSigned by:

Jeannette Gallegos

020E740B753A4C1

Jeannette Gallegos, Acting Division Director
Local Government Division

xc: file

BUDGET OVERVIEW

Executive Overview

**FINANCE
DEPARTMENT**
P.O. Box 1597
Roswell, NM 88202-1597
Phone 575-624-6620
Fax 575-624-6576
e-mail
anabel.barraza@chavescounty.gov

Chief Financial Officer
Anabel Barraza



COMMISSIONERS
Dara A. Dana - District 1
T Calder Ezzell Jr. - District 2
Jeff Bilberry - District 3
Richard "Dick" Taylor - District 4
Michael Perry - District 5

County Manager
William B. Williams

August 29, 2024

County Commissioners of
Chaves County, New Mexico

County Manager and the Citizens of
Chaves County, New Mexico

We are pleased to submit the Final Budget for Chaves County for the fiscal year 2025. In accordance with New Mexico state law, Section 6-6-2 NMSA 1978, the Local Government Division, Budget and Finance Bureau (BFB) oversees all money received or spent by local governments. The BFB has set a deadline for the final budget submission by August 1, 2024. The budget must comply with the BFB's rules and regulations, as well as New Mexico's laws, and must be balanced with no negative fund balances.

As a local government, our responsibilities include providing public safety, public health, general government services, and ensuring transparency and accountability for our taxpayers' money. Our citizens are stakeholders in these services, and this report outlines where the funds will be allocated and the goals and objectives our departments have set for FY 2025.

The budgeting process includes preparation, approvals, execution, and ongoing review throughout the fiscal year. This report provides a history of Chaves County, information about our Board of Commissioners, statistical data, budgeting processes, policies, procedures, and other essential information for our citizens. An interactive version of the budget is available on our website, chavescounty.gov, for easy navigation.

Chaves County is governed by a five-member Board of Commissioners operating within a commissioner-manager framework. The executive function is divided among five elected county officials: Assessor, Treasurer, Clerk, Sheriff, and Probate Judge. Services provided include roads, sanitation, health and social services, public safety (including sheriff, fire, emergency communications, corrections, and detention), public improvement projects, planning and zoning, administrative services, and economic development.

We utilize a zero-based budgeting process, which requires justification for each line item. The budgets are reviewed by the Budget and Finance Committee to ensure thorough scrutiny.

Several factors have impacted the FY 2025 budget, including inflation on materials and construction costs, decreased contractor interest due to a national workforce shortage, and increases in property and liability insurance. Despite these challenges, our dedicated team is focused on strategic evaluations

and is seeking opportunities to complete projects, manage liability exposures, and boost employment. We are pursuing state and federal grants for key capital projects such as a new Public Health Building, dispatch area remodel, detention center projects, the walking trail, courthouse window restoration, road infrastructure improvements, and quality-of-life projects like the cultural plaza.

Awards and Acknowledgments

Chaves County is committed to transparency and accountability. We plan to submit this report to the Government Finance Officers Association (GFOA) to apply for the Distinguished Budget Presentation Award, which encourages high-quality budgeting reports and recognizes transparency. The County has already received the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report for the fiscal year ended June 30, 2023. This certification acknowledges the County's clear and well-organized financial reporting.

Additionally, Chaves County recently underwent an interview with Moody's for an issuer rating and upgraded from A1 to Aa3. This upgrade reflects our improved financial performance over the past three fiscal years and is expected to continue in the near term. Although we do not anticipate incurring debt soon, maintaining a strong issuer rating will support future project funding if necessary.

Acknowledgments

The timely preparation of this comprehensive annual financial report was made possible by the dedicated service of the entire County staff. We extend our sincere appreciation to each member for their contributions to this report.

In closing, we acknowledge that the preparation of this report would not have been possible without the leadership and support of the County Manager and the Board of County Commissioners.

Respectfully submitted,



William B. Williams
County Manager



Anabel Barraza
CFO

Strategic Plan

Chaves County's Strategic Plan for FY 2024-2025

Chaves County is working hard to turn around its population decline and foster economic growth. The population decreased by 0.01% according to the last census performed in 2020, compared to the 2010 census. Local government and economic development organizations have been working to attract, grow, and retain more residents by bringing more jobs to Chaves County. Currently, there is increased marketing to promote what Chaves County has to offer, and efforts are underway to expand services and quality-of-life programs. Future prospects include the arrival of new companies, such as a manufacturing factory, which will create more than 300 jobs. Additionally, Roswell, NM, will host the national Air Races, relocating from Reno, Nevada, with the first event scheduled for October 2025. The latest data on gross receipts shows an increase in the construction of new housing and retail stores. Our future goals are to continue promoting well-being and growth for our citizens.

2025's Major Focuses:

Community Engagement and Development:

- **Walking Trail Fitness:** Chaves County has constructed a walking trail within the Chaves County Complex, which houses several administrative offices and leased spaces for veteran services, eye care services, and medical offices. The trail consists of three adjoining segments and features exercise stations, rest areas, and signage. It is already 90% completed, and in FY 2025, the final rest areas will be completed, finishing the trail.
- **Cultural Plaza:** Chaves County has partnered with MainStreet Roswell to create an outdoor event plaza for hosting public events year-round. The plaza will include restrooms, a stage area, a play zone for youth, and shaded areas with trees. The design is 90% completed and will go out to bid in FY 2025.
- **Cooperative Extension Remodel:** The County supports the Cooperative Extension programs, which offer various community and youth programs. The County has purchased a 5,000 square foot building to repurpose as a new home for these programs. Some areas will be remodeled to include a new kitchen for the food technology/nutrition classes and spaces for science projects.
- **Investing in Public Safety:**
 - **Public Health Building:** Chaves County supports the free Public Health Clinic for our citizens. Chaves County has a contractor awarded to start construction of the new public health building housing State Health programs available to citizens. The contemporary facade and the location of this 12,151 square foot building will enhance the neighborhood and make the healthcare programs easier to access by those most in need of the services. It will be funded by federal money received through the Local Assistance Tribal Consistency Funding, CDBG, and some state grant money.
 - **Dispatch Remodel:** The current dispatch services are a joint effort between the County and the City of Roswell to provide safety for the entire County. While the City handles operational costs, the County contributes to these costs and the housing of City employees who run the department. This project will provide employees with four times more space for equipment, a better break room, and much-needed offices and conference room additions.
 - **Detention Center Ceiling Project:** For continued safety in the County Detention Center, there are two major areas requiring ceiling replacement and reinforcement. The new ceilings will include fire suppression system updates.
 - **Court Compliance Remodel:** The Chaves County Court Compliance program is currently housed in the historical Courthouse. The program consists of three officers and a supervisor working in a small area. To prevent HIPAA violations and improve client screening, the County will remodel a larger area for their offices and a larger conference room for online court hearings. The project is expected to be completed in FY 2025.
- **Making Our Public Streets Durable and Long-Lasting:**
 - **West Brasher Road Bridge:** This bridge requires concrete box culverts and widening of the bridge surface, as well as an improved approach, for better visibility and safer two-way traffic. The original bridge was very narrow, and the improvements will enhance safety for citizens.
 - **Pine Lodge Road:** This project involves replacing a section of the high-traffic road used by semi-trucks and large vehicles. It will replace 5.5 miles of road from the Old Clovis Highway to Bitter Lakes Wildlife Refuge.

Local Agency and Local Services Support:



- **Rural Safety Services:** Chaves County includes three towns within its limits: Dexter (population 1,058), Hagerman (population 970), and Lake Arthur (population 379). These rural towns require additional resources and support for their emergency services, which Chaves County provides. The main city, Roswell, also needs resources for its emergency services. Chaves County supports Roswell with operational costs for dispatch services, ambulance services, animal control, disaster emergency preparedness, and fire rescue services. This support costs over \$1.2 million from Chaves County's budget.
- **State Library:** Chaves County supports the New Mexico State Library, which provides rural bookmobile services to our towns. The library has served 571 patrons.
- **Economic Promotion and Retention:** Chaves County supports two main organizations that help promote the area to attract new companies. Additionally, significant efforts are made to retain businesses by offering education, networking opportunities, and relocation assistance for local businesses and new families moving in.
- **Children's Services:** This year, Chaves County will support the local Boys and Girls Club, which provides education on prevention programs, life skills, and other services for youth. The County also supports the Cooperative Extension program, which offers classes in animal science, natural resources, plant sciences, family and consumer sciences, food technology, 4-H Youth Development, economics, innovative media research, agricultural practices, and special programs for youth.
- **Soil and Water Conservation Services:** Four soil and water conservation districts work throughout Chaves County to educate the community about potential issues and problems affecting the ranching community.



Performance Measures: How do we focus on our vision and our major goals?

- Monthly Meetings: Communication is vital to ensuring that our major focuses stay on track. These important meetings involve Finance, Grants, Procurement, Engineering, Public Services, and the County Manager. During these meetings, participants review progress made over the past 30 days and address any pending tasks assigned to key team members.
- Audit: Our annual audit ensures that all processes, procedures, and compliance requirements are being met. We have established internal controls to ensure these objectives are achieved effectively, efficiently, and in compliance with regulations.
- Vision: Chaves County is committed to supporting our economic development team in marketing and promoting the Air Races, as well as encouraging local businesses to participate and promote their services during this significant event. One way to measure success will be by analyzing the impact on sales during the first event.
- Development: Chaves County will assess the number of cultural events held after the completion of current projects to determine if they enhance the county's attractiveness. Additionally, we will seek public feedback to evaluate whether these investments have improved quality-of-life services and addressed community needs.
- Growth: Through statistical analysis, we will measure the success of our initiatives using key metrics such as job creation, population growth, and economic indicators.



Current Design - Perspective View
Roswell Cultural Plaza | March 2024



Long-Term Plan FY 2025

Chaves County has been debt-free concerning revenue bonds for the past four years. However, we are looking toward the future with major construction projects, like the anticipated construction of the Public Health Building, including partnerships with state programs that provide free health services for our community. This project will take over two years to complete, requiring funding from various sources.

Additionally, we need to focus on other critical infrastructure projects for our citizens, such as road improvements. Chaves County is looking for ways to improve the quality of its roads. Well-maintained roads reduce the risk of accidents, providing a safer environment for drivers and pedestrians. With anticipated industrial business and additional large hauling traffic coming to Chaves County, we understand that good road infrastructure facilitates transportation of goods and services, attracting businesses and encouraging economic development. Investing in road maintenance can prevent more significant repairs down the line, saving taxpayer money in the long run. One of the major capital outlay equipment purchases that Chaves County looks at every year is the road departments heavy equipment, such as road blades, water tankers, bulldozers and chip seal machines.

Another significant issue Chaves County faces is improving our employment numbers. Our Human Resources department is continuously exploring better benefits for our employees, leadership programs for top management, and conducting salary surveys to ensure we are offering competitive pay in our area. Insufficient investment in workforce development programs can limit opportunities for job training and skill enhancement. The state often experiences higher unemployment rates than the national average, particularly in rural areas, which restricts job opportunities. Recently, Chaves County implemented a Commercial Driver’s License (CDL) program to attract applicants for positions in our road department. Beyond our internal efforts, we are also supporting economic development programs to promote Chaves County and attract diverse companies that will create employment opportunities. Our economy is heavily reliant on industries such as oil and gas, government, and tourism, which makes the job market vulnerable to fluctuations. We anticipate future attractions, such as the national air races in the next two years and a manufacturing facility, both of which will create additional jobs.

Chaves County’s primary funding source is the gross receipts tax, followed closely by property tax. While we do not foresee an increase in gross receipts, increased activity in our local industries could lead to higher distributions. Notably, New Mexico recently approved the application of gross receipts taxes to online sales, enhancing our ability to collect taxes from online shoppers and incentivizing local purchasing.

In reviewing trends from our gross receipts tax distributions and taxable activities over the past two years, we anticipate that retail trade will remain robust for FY 2025, especially given the new online sales tax. Our economic development programs have also announced several new businesses relocating to Chaves County and investing in infrastructure. However, our finance board has opted for a conservative approach, reducing the projected gross receipts tax by 10% due to some businesses not yet finalizing contracts or acquiring land for construction.

2022-2023 Budget	2022-2023 Actuals	2023-2024 Budget	Projected Actuals 2023- 2024	Proposed 2024-2025 budget*
\$14,380,548	\$17,625,770	\$14,547,803	\$18,728,697	\$17,026,089

Our fund balances have been steadily increasing since we successfully concluded our last revenue bond debt repayment. These accumulated funds will be strategically allocated to support our upcoming construction projects and to address the anticipated rise in material and contract costs necessary for their completion. We conduct quarterly reviews of our cash balances in collaboration with our finance committee, ensuring a thorough examination of projected amounts during each annual budget process.

Despite the inflationary pressures affecting our country, we remain committed to our capital projects and are exercising fiscal prudence to conserve operating resources. Our dedication to investing in our most valuable asset—our employees—remains steadfast, as we aim to educate and retain them over the coming years.



Personnel Changes Approved by Commission for FY 2025

Chaves County had several mandated increases coming for FY 2025. One of these was a mandated increase for our state retirement plan, where half a percent was expected to be paid by the employee and the other half by the employer. After review and analysis, the total increase for a full percent for the year would amount to \$135,427. The Finance Committee proposed that the full percent be paid by the employer, which was then approved by the County Commission.

The other mandated increase was a 10% rise in health and life insurance premiums for all available plans, totaling approximately \$222,546. The Finance Committee also proposed that this full increase be covered by the employer, and this was subsequently approved by the County Commission.

Additionally, there were other requests from departments that the Finance Committee reviewed, which are detailed below:

- Retirement Increase Pickup for Employees: 1%
- 10% Medical Increase for Employee Plans
- 4 New Positions:
 - Public Records Coordinator
 - Public Records Clerk
 - Plumbing & HVAC Inspector
 - Civil Process Server
- At-Will Personnel Increases

TOTAL PERSONNEL BUDGET: \$21,033,801.00 for 272 FTEs



FUND SUMMARIES





All Funds

This summary page has all funds Chaves County is fiscally responsible for and helps oversee including grants, volunteer fire departments, restricted federal grants, local agencies, etc,

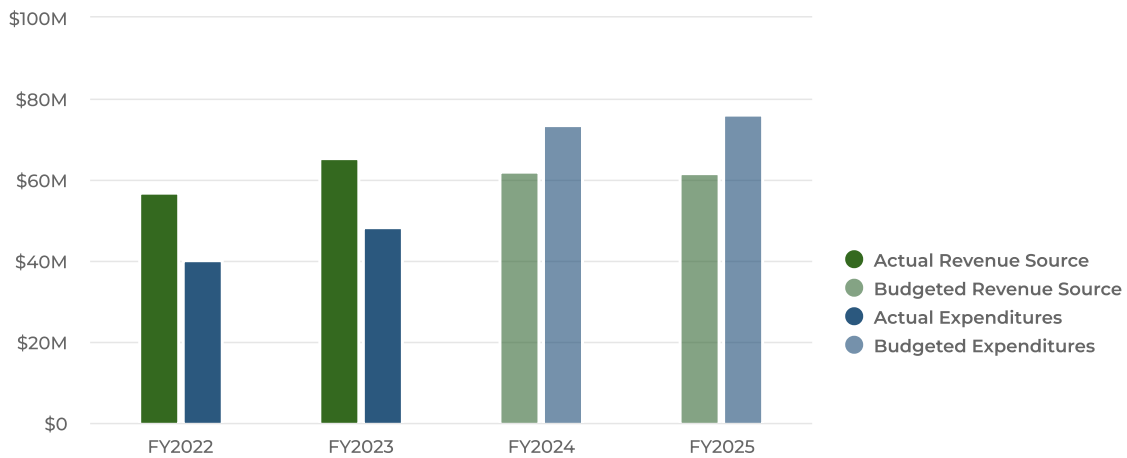
Summary

Chaves County is projecting \$61.84M of revenue in FY2025, which represents a 0.5% decrease over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$2.75M to \$76.4M in FY2025.

The county of Chaves, NM has seen significant changes in its All Funds fund budget over the years 2023, 2024, and looking ahead to 2025. The actual revenues for 2023 were \$65,434,782, representing an increase of 15% from the budgeted amount. Similarly, actual expenditures were \$48,641,423, showing an increase of 20% from the budgeted amount.

Moving on to 2024, the budgeted revenues were \$62,157,041. The budgeted expenditures were a budgeted amount of \$73,652,035. **Finally, for the budget year 2025, the county has budgeted revenues of \$61,840,167, representing a decrease of 1% from the previous year. On the other hand, budgeted expenditures are expected to increase by 4%, with a budgeted amount of \$76,399,288.**

Overall, the county of Chaves, NM has seen fluctuations in its All Funds fund budget over the years, with a significant increase in actual revenues and expenditures in 2023. However, the budgeted amounts for the following years show a decrease in revenues and an increase in expenditures, indicating a potential need for careful financial planning and management in the future.



All Funds Comprehensive Summary

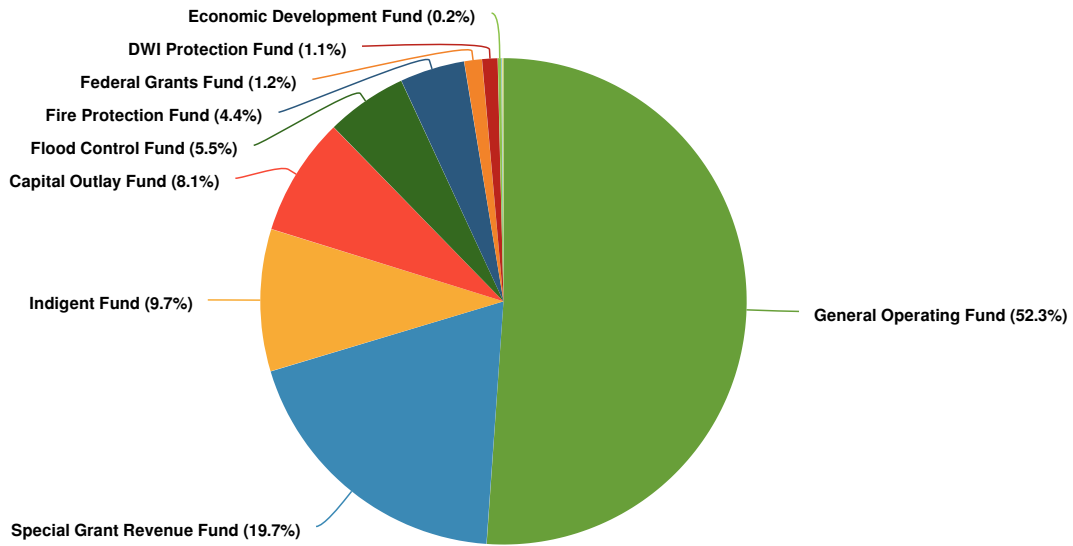
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Beginning Fund Balance:	\$59,729,892.11	\$78,019,974.00	\$87,430,134.68
Revenues			
Taxes	\$39,376,986.47	\$34,003,139.24	\$36,764,372.89
Licenses and Permits	\$520,394.95	\$456,314.00	\$471,147.00
Intergovernmental	\$9,718,998.89	\$16,685,189.00	\$17,637,887.00
Charges for Services	\$8,851,465.64	\$370,222.00	\$422,559.00
Interest on Investments	\$6,325,791.85	\$6,907,830.00	\$2,437,109.00
Miscellaneous	\$775,505.44	\$3,410,306.00	\$4,254,053.00



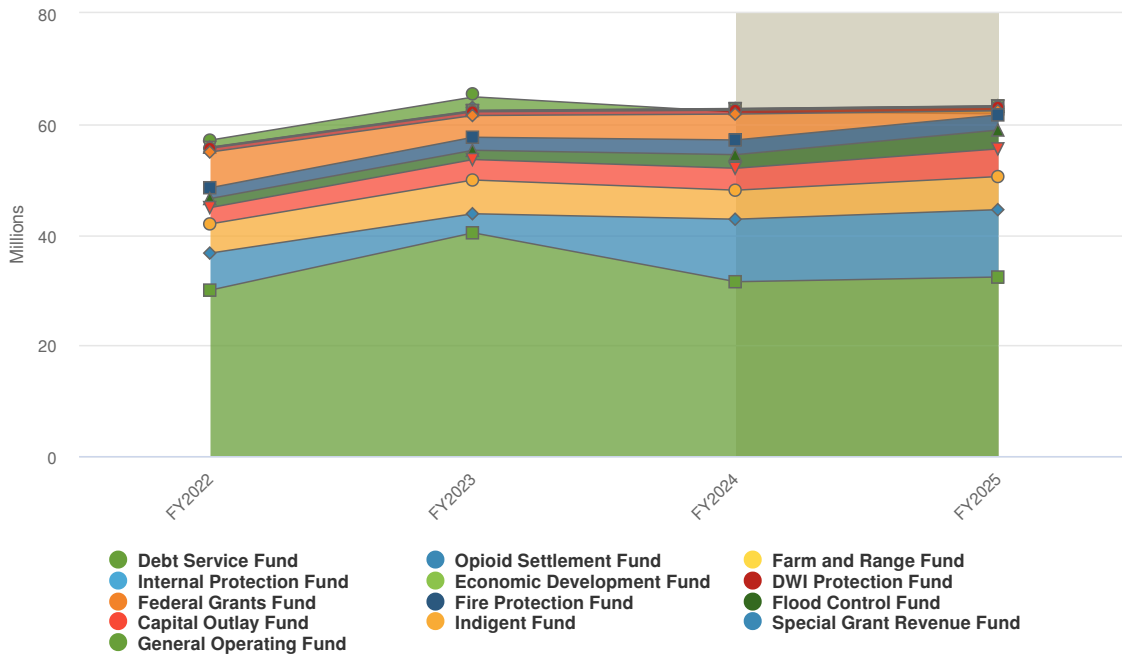
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Other Sources	\$9,312.95	\$0.00	\$0.00
Sale of Fixed Assets	\$6,325.80	\$41.00	\$3,039.00
Transfers	-\$150,000.00	\$324,000.00	-\$150,000.00
Total Revenues:	\$65,434,781.99	\$62,157,041.24	\$61,840,166.89
Expenditures			
Operating Expenses	\$4,512,310.06	\$11,157,153.50	\$12,304,397.05
Personnel Wages	\$11,316,525.08	\$15,023,217.00	\$15,545,820.46
Personnel Benefits	\$4,789,768.40	\$6,304,642.27	\$7,217,710.63
Vehicle Maintenance	\$491,510.46	\$670,838.00	\$679,278.00
Vehicle Fuels	\$695,194.32	\$878,500.00	\$924,000.00
Employee Training and Travel	\$382,525.67	\$1,898,899.00	\$1,376,910.00
Fire Equipment	\$4,488.00	\$173,000.00	\$185,000.00
Maintenance Expenses	\$243,275.13	\$652,469.00	\$602,216.00
Professional Services	\$457,739.73	\$5,130,279.00	\$951,479.00
Contracted Services	\$12,178,562.21	\$5,085,793.00	\$5,968,716.33
Indigent	\$2,699,581.54	\$3,205,708.00	\$2,093,397.00
Road Project Expenses	\$954,861.96	\$1,043,022.00	\$2,247,969.00
County Insurance and Liability Cost	\$1,096,731.77	\$1,589,596.00	\$1,908,040.80
Utilities	\$860,240.84	\$936,504.00	\$883,584.12
Capital Outlay	\$6,664,627.61	\$18,257,278.73	\$21,746,456.89
Governmental Allocations	\$1,111,870.47	\$1,461,025.00	\$1,586,703.00
Nongovernmental Allocations	\$181,609.90	\$184,110.00	\$177,610.00
Total Expenditures:	\$48,641,423.15	\$73,652,034.50	\$76,399,288.28
Total Revenues Less Expenditures:	\$16,793,358.84	-\$11,494,993.26	-\$14,559,121.39
Ending Fund Balance:	\$76,523,250.95	\$66,524,980.74	\$72,871,013.29

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

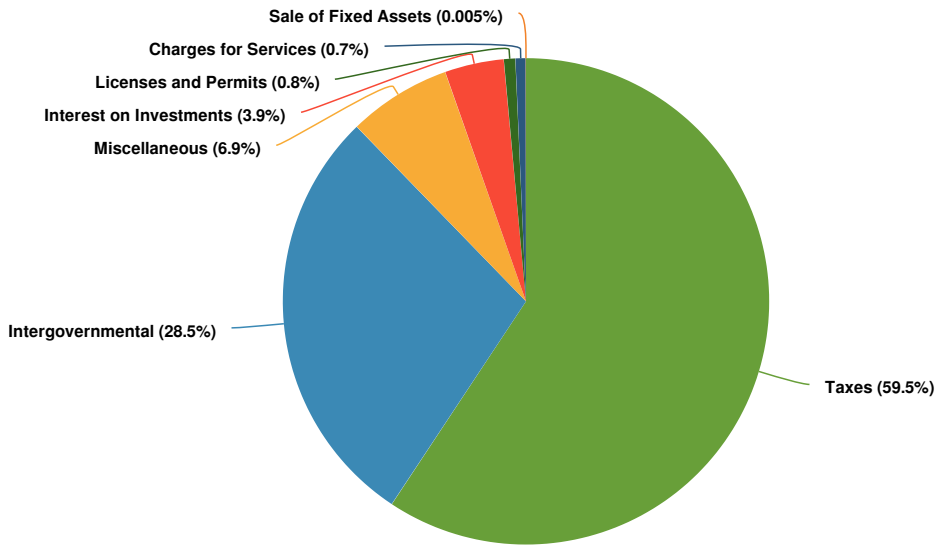
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
General Operating Fund				

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
401-General Fund	\$24,581,676.49	\$19,562,727.76	\$19,428,812.00	-0.7%
402-Road Fund	\$9,692,410.70	\$5,671,349.00	\$6,696,344.00	18.1%
435-Correction Grants	\$117,172.63	\$219,293.00	\$196,658.00	-10.3%
437-Environmental Tax	\$332,911.17	\$269,103.13	\$378,068.00	40.5%
442-County Income Fund	\$1,547,959.37	\$3,293,682.00	\$2,802,197.00	-14.9%
602-Road Special Construction	\$300,000.00	\$200,000.00	\$200,000.00	0%
603-County Personnel Reserve	\$314,973.25	\$31,134.00	\$28,487.00	-8.5%
620-Clerk Recording & Filing	\$57,771.00	\$58,222.00	\$44,819.00	-23%
628-Property Valuation	\$367,296.47	\$327,302.00	\$327,302.00	0%
650-Detention Inmate Expense	\$3,008,549.26	\$1,852,350.59	\$2,231,539.89	20.5%
Total General Operating Fund:	\$40,320,720.34	\$31,485,163.48	\$32,334,226.89	2.7%
Farm and Range Fund				
403-Farm & Range Fund	\$41,749.98	\$40,000.00	\$40,000.00	0%
Total Farm and Range Fund:	\$41,749.98	\$40,000.00	\$40,000.00	0%
Fire Protection Fund				
407-Dunken Volunteer Fire Fnd	\$91,051.48	\$119,001.00	\$122,503.00	2.9%
408-East Grand Plains Volfire	\$198,863.42	\$238,837.00	\$240,503.00	0.7%
409-Penasco Volunteer Fire Fd	\$168,639.11	\$225,849.00	\$225,849.00	0%
410-Midway Volunteer Fire Fnd	\$216,061.11	\$274,862.00	\$274,862.00	0%
411-Berrendo Volunteer Fire	\$244,671.28	\$326,210.00	\$313,123.00	-4%
412-Sierra Volunteer Fire Fnd	\$492,977.06	\$561,600.00	\$464,624.00	-17.3%
413-Rio Felix Volunteer Fire	\$63,104.54	\$84,470.00	\$84,136.00	-0.4%
414-CC Fire Dist #8 Vol Fire	\$104,187.19	\$128,309.00	\$128,164.00	-0.1%
425-Fire/Ambulance Excise Tax	\$775,561.98	\$696,657.89	\$875,691.00	25.7%
Total Fire Protection Fund:	\$2,355,117.17	\$2,655,795.89	\$2,729,455.00	2.8%
Indigent Fund				
427-Indigent Hospital Claims	\$6,096,414.03	\$5,243,300.98	\$5,980,129.00	14.1%
Total Indigent Fund:	\$6,096,414.03	\$5,243,300.98	\$5,980,129.00	14.1%
Special Grant Revenue Fund				
430-Law Enforcement Grant	\$79,000.00	\$147,500.00	\$150,500.00	2%
431-Public Safety Grant	\$19,010.87	\$24,873.00	\$23,275.00	-6.4%
631-Other Grants & Contracts	\$3,348,603.53	\$11,120,964.00	\$11,998,141.00	7.9%
Total Special Grant Revenue Fund:	\$3,446,614.40	\$11,293,337.00	\$12,171,916.00	7.8%
DWI Protection Fund				
432-DWI Grant Funds	\$670,287.06	\$694,890.00	\$657,914.00	-5.3%
Total DWI Protection Fund:	\$670,287.06	\$694,890.00	\$657,914.00	-5.3%
Federal Grants Fund				

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
645-C.D.B.G.		\$750,000.00	\$750,000.00	0%
651-Local Assistance Tribal Consistency Fund	\$3,930,445.20	\$3,930,445.00	\$0.00	-100%
Total Federal Grants Fund:	\$3,930,445.20	\$4,680,445.00	\$750,000.00	-84%
Flood Control Fund				
452-Flood Control	\$1,667,052.82	\$2,455,386.00	\$3,407,430.00	38.8%
Total Flood Control Fund:	\$1,667,052.82	\$2,455,386.00	\$3,407,430.00	38.8%
Debt Service Fund				
564-Rev Bond Ds #2 (Adm/Ct)	\$2,455,077.35	-\$621,993.11	-\$1,421,468.00	128.5%
Total Debt Service Fund:	\$2,455,077.35	-\$621,993.11	-\$1,421,468.00	128.5%
Economic Development Fund				
605-Economic Development Proj	\$150,000.00	\$200,000.00	\$150,000.00	-25%
Total Economic Development Fund:	\$150,000.00	\$200,000.00	\$150,000.00	-25%
Opioid Settlement Fund				
634-Opioid Settlement Fund	\$542,518.55	\$0.00	\$0.00	0%
Total Opioid Settlement Fund:	\$542,518.55	\$0.00	\$0.00	0%
Capital Outlay Fund				
635-Emergency/Capital Outlay	\$3,700,000.00	\$3,962,000.00	\$5,000,000.00	26.2%
Total Capital Outlay Fund:	\$3,700,000.00	\$3,962,000.00	\$5,000,000.00	26.2%
Internal Protection Fund				
670-Internal Services	\$58,785.09	\$68,716.00	\$40,564.00	-41%
Total Internal Protection Fund:	\$58,785.09	\$68,716.00	\$40,564.00	-41%
Total:	\$65,434,781.99	\$62,157,041.24	\$61,840,166.89	-0.5%

Revenues by Source

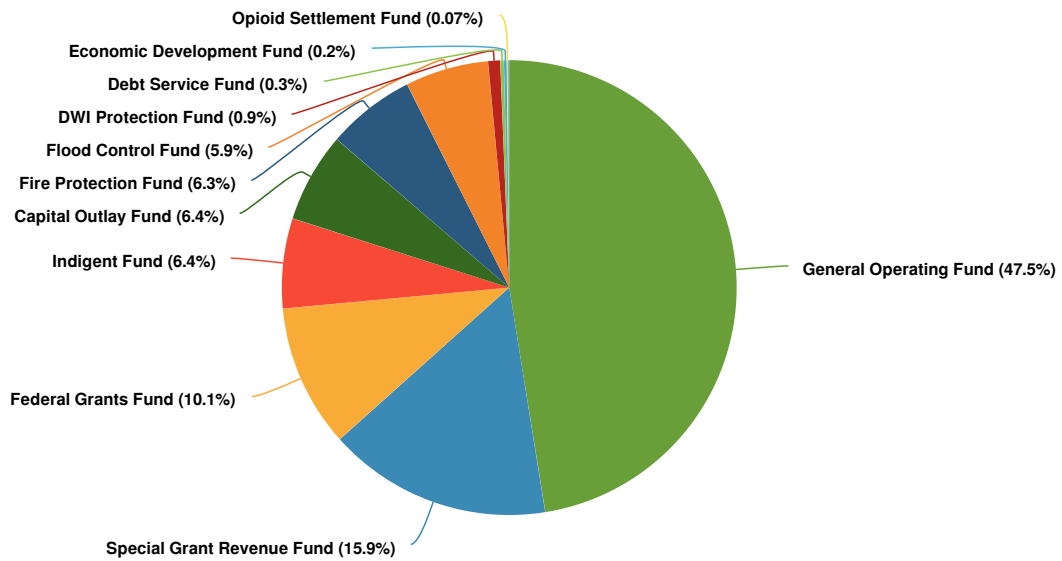
Projected 2025 Revenues by Source



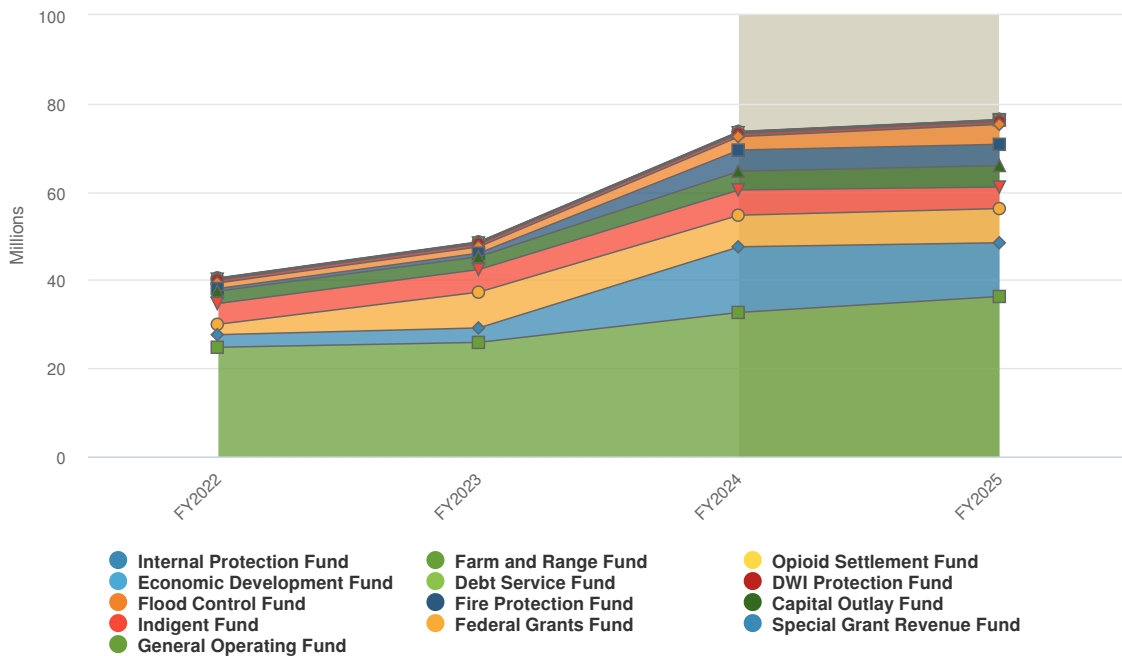
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes	\$39,376,986.47	\$34,003,139.24	\$36,764,372.89	8.1%
Licenses and Permits	\$520,394.95	\$456,314.00	\$471,147.00	3.3%
Intergovernmental	\$9,718,998.89	\$16,685,189.00	\$17,637,887.00	5.7%
Charges for Services	\$8,851,465.64	\$370,222.00	\$422,559.00	14.1%
Interest on Investments	\$6,325,791.85	\$6,907,830.00	\$2,437,109.00	-64.7%
Miscellaneous	\$775,505.44	\$3,410,306.00	\$4,254,053.00	24.7%
Other Sources	\$9,312.95	\$0.00	\$0.00	0%
Sale of Fixed Assets	\$6,325.80	\$41.00	\$3,039.00	7,312.2%
Transfers	-\$150,000.00	\$324,000.00	-\$150,000.00	-146.3%
Total Revenue Source:	\$65,434,781.99	\$62,157,041.24	\$61,840,166.89	-0.5%

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
General Operating Fund				

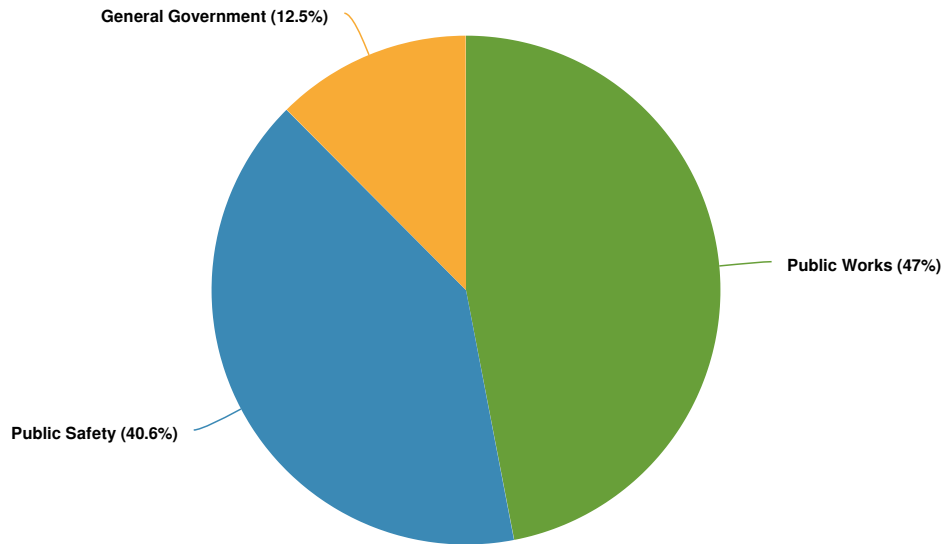
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
401-General Fund	\$16,029,215.76	\$21,978,820.27	\$23,770,419.15	8.2%
402-Road Fund	\$5,784,265.26	\$7,185,803.12	\$8,872,089.74	23.5%
435-Correction Grants	\$129,644.85	\$237,096.00	\$267,973.89	13%
437-Environmental Tax	\$269,116.49	\$314,114.00	\$293,609.20	-6.5%
442-County Income Fund	\$324,776.77	\$452,000.00	\$311,430.33	-31.1%
602-Road Special Construction	\$0.00	\$100,000.00	\$100,000.00	0%
603-County Personnel Reserve	\$584,237.26	\$0.00	\$0.00	0%
620-Clerk Recording & Filing	\$26,224.64	\$47,366.00	\$115,019.00	142.8%
628-Property Valuation	\$337,915.28	\$362,679.00	\$353,497.68	-2.5%
650-Detention Inmate Expense	\$2,366,860.40	\$1,967,749.50	\$2,179,209.16	10.7%
Total General Operating Fund:	\$25,852,256.71	\$32,645,627.89	\$36,263,248.14	11.1%
Farm and Range Fund				
403-Farm & Range Fund	\$42,000.00	\$36,500.00	\$40,000.00	9.6%
Total Farm and Range Fund:	\$42,000.00	\$36,500.00	\$40,000.00	9.6%
Fire Protection Fund				
407-Dunken Volunteer Fire Fnd	\$32,123.68	\$251,483.00	\$159,532.00	-36.6%
408-East Grand Plains Volfire	\$70,177.29	\$507,699.30	\$504,481.86	-0.6%
409-Penasco Volunteer Fire Fd	\$24,782.47	\$233,622.00	\$197,642.32	-15.4%
410-Midway Volunteer Fire Fnd	\$91,630.60	\$462,289.32	\$597,236.83	29.2%
411-Berrendo Volunteer Fire	\$153,527.18	\$438,573.00	\$388,774.23	-11.4%
412-Sierra Volunteer Fire Fnd	\$350,052.55	\$463,515.86	\$526,178.96	13.5%
413-Rio Felix Volunteer Fire	\$24,419.11	\$130,345.00	\$100,643.57	-22.8%
414-CC Fire Dist #8 Vol Fire	\$28,863.46	\$116,564.00	\$82,536.70	-29.2%
425-Fire/Ambulance Excise Tax	\$19,970.58	\$2,195,236.00	\$2,243,986.00	2.2%
Total Fire Protection Fund:	\$795,546.92	\$4,799,327.48	\$4,801,012.47	0%
Indigent Fund				
427-Indigent Hospital Claims	\$5,125,028.49	\$5,724,723.00	\$4,888,860.55	-14.6%
Total Indigent Fund:	\$5,125,028.49	\$5,724,723.00	\$4,888,860.55	-14.6%
Special Grant Revenue Fund				
430-Law Enforcement Grant	\$77,922.14	\$148,578.00	\$150,500.00	1.3%
431-Public Safety Grant	\$19,010.87	\$24,873.00	\$23,275.00	-6.4%
631-Other Grants & Contracts	\$3,183,376.25	\$14,699,979.00	\$11,991,234.00	-18.4%
Total Special Grant Revenue Fund:	\$3,280,309.26	\$14,873,430.00	\$12,165,009.00	-18.2%
DWI Protection Fund				
432-DWI Grant Funds	\$670,929.36	\$685,329.00	\$656,137.25	-4.3%
Total DWI Protection Fund:	\$670,929.36	\$685,329.00	\$656,137.25	-4.3%
Federal Grants Fund				



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
441-American Rescue Act Fund	\$7,880,113.27	\$0.00	\$311,899.00	N/A
645-C.D.B.G.	-\$0.11	\$750,000.00	\$750,000.00	0%
651-Local Assistance Tribal Consistency Fund	\$224,698.83	\$6,410,537.13	\$6,682,114.59	4.2%
Total Federal Grants Fund:	\$8,104,811.99	\$7,160,537.13	\$7,744,013.59	8.1%
Flood Control Fund				
452-Flood Control	\$1,450,440.32	\$3,049,042.00	\$4,526,791.28	48.5%
Total Flood Control Fund:	\$1,450,440.32	\$3,049,042.00	\$4,526,791.28	48.5%
Debt Service Fund				
564-Rev Bond Ds #2 (Adm/Ct)	\$194,265.87	\$191,925.00	\$200,000.00	4.2%
Total Debt Service Fund:	\$194,265.87	\$191,925.00	\$200,000.00	4.2%
Economic Development Fund				
605-Economic Development Proj	\$150,000.00	\$200,000.00	\$150,000.00	-25%
Total Economic Development Fund:	\$150,000.00	\$200,000.00	\$150,000.00	-25%
Opioid Settlement Fund				
634-Opioid Settlement Fund		\$0.00	\$55,000.00	N/A
Total Opioid Settlement Fund:		\$0.00	\$55,000.00	N/A
Capital Outlay Fund				
635-Emergency/Capital Outlay	\$2,909,743.25	\$4,237,421.00	\$4,873,995.00	15%
Total Capital Outlay Fund:	\$2,909,743.25	\$4,237,421.00	\$4,873,995.00	15%
Internal Protection Fund				
670-Internal Services	\$66,090.98	\$48,172.00	\$35,221.00	-26.9%
Total Internal Protection Fund:	\$66,090.98	\$48,172.00	\$35,221.00	-26.9%
Total:	\$48,641,423.15	\$73,652,034.50	\$76,399,288.28	3.7%

Expenditures by Function

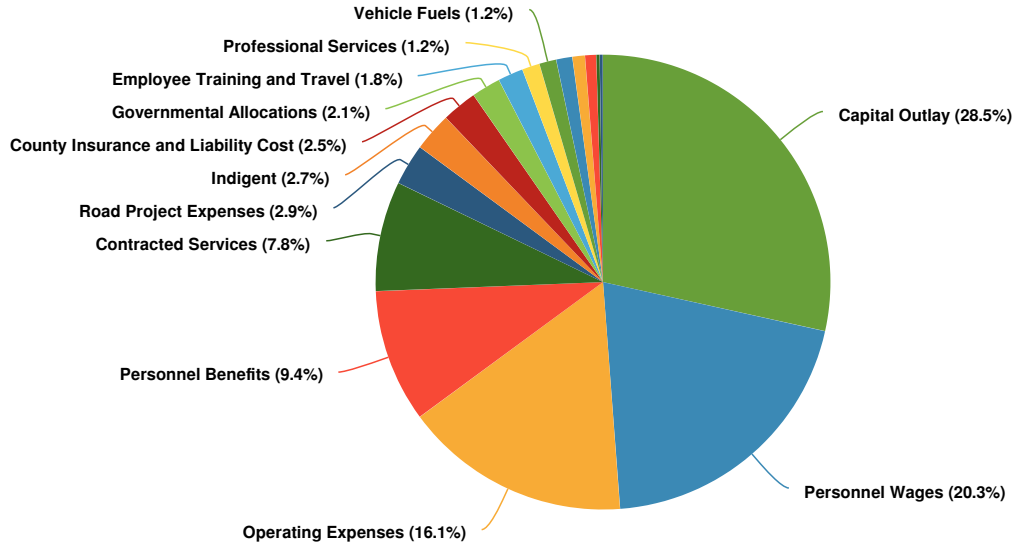
Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Expenditures				
General Government	\$14,948,806.11	\$8,621,397.00	\$9,511,882.25	10.3%
Public Works	\$19,355,544.35	\$36,111,451.12	\$35,888,603.53	-0.6%
Public Safety	\$14,337,072.69	\$28,919,186.38	\$30,998,802.50	7.2%
Total Expenditures:	\$48,641,423.15	\$73,652,034.50	\$76,399,288.28	3.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$4,512,310.06	\$11,157,153.50	\$12,304,397.05	10.3%
Personnel Wages	\$11,316,525.08	\$15,023,217.00	\$15,545,820.46	3.5%
Personnel Benefits	\$4,789,768.40	\$6,304,642.27	\$7,217,710.63	14.5%
Vehicle Maintenance	\$491,510.46	\$670,838.00	\$679,278.00	1.3%
Vehicle Fuels	\$695,194.32	\$878,500.00	\$924,000.00	5.2%
Employee Training and Travel	\$382,525.67	\$1,898,899.00	\$1,376,910.00	-27.5%
Fire Equipment	\$4,488.00	\$173,000.00	\$185,000.00	6.9%
Maintenance Expenses	\$243,275.13	\$652,469.00	\$602,216.00	-7.7%
Professional Services	\$457,739.73	\$5,130,279.00	\$951,479.00	-81.5%
Contracted Services	\$12,178,562.21	\$5,085,793.00	\$5,968,716.33	17.4%
Indigent	\$2,699,581.54	\$3,205,708.00	\$2,093,397.00	-34.7%
Road Project Expenses	\$954,861.96	\$1,043,022.00	\$2,247,969.00	115.5%
County Insurance and Liability Cost	\$1,096,731.77	\$1,589,596.00	\$1,908,040.80	20%
Utilities	\$860,240.84	\$936,504.00	\$883,584.12	-5.7%
Capital Outlay	\$6,664,627.61	\$18,257,278.73	\$21,746,456.89	19.1%
Governmental Allocations	\$1,111,870.47	\$1,461,025.00	\$1,586,703.00	8.6%
Nongovernmental Allocations	\$181,609.90	\$184,110.00	\$177,610.00	-3.5%
Total Expense Objects:	\$48,641,423.15	\$73,652,034.50	\$76,399,288.28	3.7%

All Funds Summary Including Fund Balances

The schedule below shows a summary of the beginning fund balance, revenues, and expenditures for FY 2025, as well as the net difference between the anticipated revenues and expenditures. The ending fund balance will reflect the net impact of these anticipated revenues and expenditures. For the General Fund, a major impact is anticipated due to significant capital outlay projects funded by transfers from the General Fund. The Road Department also has major construction projects planned for FY 2025. All fire funds will have apparatuses ordered for FY 2025, which will impact their fund balances. Additionally, the American Rescue Plan Act fund will include major construction projects in FY 2025.

Fund	Beginning Fund Balance	Revenues	Expenditures	Net Difference	Ending Fund Balance
401-General Fund	\$ 25,085,298.22	\$ 19,428,812.00	\$ 23,770,419.00	\$ (4,341,607.00)	\$ 20,743,691.00
402-Road Fund	\$ 4,637,887.21	\$ 6,696,344.00	\$ 8,872,090.00	\$ (2,175,746.00)	\$ 2,462,141.00
403-Farm & Range Fund	\$ 350.17	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 350.00
407-Dunken Volunteer Fire Fnd	\$ 713,748.35	\$ 122,503.00	\$ 159,532.00	\$ (37,029.00)	\$ 676,719.00
408-East Grand Plains Volfire	\$ 683,317.62	\$ 240,503.00	\$ 504,482.00	\$ (263,979.00)	\$ 419,339.00
409-Penasco Volunteer Fire Fd	\$ 910,871.89	\$ 225,849.00	\$ 197,642.00	\$ 28,207.00	\$ 939,079.00
410-Midway Volunteer Fire Fnd	\$ 776,493.93	\$ 274,862.00	\$ 597,237.00	\$ (322,375.00)	\$ 454,119.00
411-Berrendo Volunteer Fire	\$ 772,152.72	\$ 313,123.00	\$ 388,774.00	\$ (75,651.00)	\$ 696,502.00
412-Sierra Volunteer Fire Fnd	\$ 1,196,671.24	\$ 464,624.00	\$ 526,179.00	\$ (61,555.00)	\$ 1,135,116.00
413-Rio Felix Volunteer Fire	\$ 351,305.87	\$ 84,136.00	\$ 100,644.00	\$ (16,508.00)	\$ 334,798.00
414-CC Fire Dist #8 Vol Fire	\$ 436,942.95	\$ 128,164.00	\$ 82,537.00	\$ 45,627.00	\$ 482,570.00
425-Fire/Ambulance Excise Tax	\$ 5,285,603.49	\$ 875,691.00	\$ 2,243,986.00	\$ (1,368,295.00)	\$ 3,917,308.00
427-Indigent Hospital Claims	\$ 5,256,576.78	\$ 5,980,129.00	\$ 4,888,861.00	\$ 1,091,268.00	\$ 6,347,845.00
430-Law Enforcement Grant	\$ -	\$ 150,500.00	\$ 150,500.00	\$ -	\$ -
431-Public Safety Grant	\$ 29,285.44	\$ 23,275.00	\$ 23,275.00	\$ -	\$ 29,285.00
432-DWI Grant Funds	\$ 120,252.27	\$ 657,914.00	\$ 656,137.00	\$ 1,777.00	\$ 122,029.00
435-Correction Grants	\$ 228,417.37	\$ 196,658.00	\$ 267,974.00	\$ (71,316.00)	\$ 157,101.00
437-Environmental Tax	\$ 298,063.37	\$ 378,068.00	\$ 293,609.00	\$ 84,459.00	\$ 382,522.00
442-County Income Fund	\$ 2,318,503.67	\$ 2,802,197.00	\$ 311,430.00	\$ 2,490,767.00	\$ 4,809,271.00
452-Flood Control	\$ 2,820,558.84	\$ 3,407,430.00	\$ 4,526,791.00	\$ (1,119,361.00)	\$ 1,701,198.00
564-Rev Bond Ds #2 (Adm/Ct)	\$ 9,393,566.45	\$ (1,421,468.00)	\$ 200,000.00	\$ (1,621,468.00)	\$ 7,772,098.00
602-Road Special Construction	\$ 1,220,521.34	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,320,521.00
603-County Personnel Reserve	\$ 1,484,940.33	\$ 28,487.00	\$ -	\$ 28,487.00	\$ 1,513,427.00
605-Economic Development Proj	\$ 43,421.57	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 43,422.00
620-Clerk Recording & Filing	\$ 292,030.92	\$ 44,819.00	\$ 115,019.00	\$ (70,200.00)	\$ 221,831.00
628-Property Valuation	\$ 1,346,287.47	\$ 327,302.00	\$ 353,498.00	\$ (26,196.00)	\$ 1,320,091.00
631-Other Grants & Contracts	\$ 183,502.90	\$ 11,998,141.00	\$ 11,991,234.00	\$ 6,907.00	\$ 190,410.00
634-Opioid Settlement Fund	\$ 1,671,426.29	\$ -	\$ 55,000.00	\$ (55,000.00)	\$ 1,616,426.00
635-Emergency/Capital Outlay	\$ 115,761.99	\$ 5,000,000.00	\$ 4,873,995.00	\$ 126,005.00	\$ 241,767.00
645-C.D.B.G.	\$ 225,000.00	\$ 750,000.00	\$ 750,000.00	\$ -	\$ 225,000.00
650-Detention Inmate Expense	\$ 9,388,233.81	\$ 2,231,540.00	\$ 2,179,209.00	\$ 52,331.00	\$ 9,440,565.00
651-LATCF	\$ 7,620,561.20	\$ -	\$ 6,682,115.00	\$ (6,682,115.00)	\$ 938,446.00
670-Internal Services	\$ 34,947.28	\$ 40,564.00	\$ 35,221.00	\$ 5,343.00	\$ 40,290.00
441-American Rescue Act Fund	\$ 2,487,631.73	\$ -	\$ 311,899.00	\$ (311,899.00)	\$ 2,175,733.00
Totals	\$ 87,430,134.68	\$ 61,840,167.00	\$ 76,399,289.00	\$ (14,559,122.00)	\$ 72,871,010.00



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

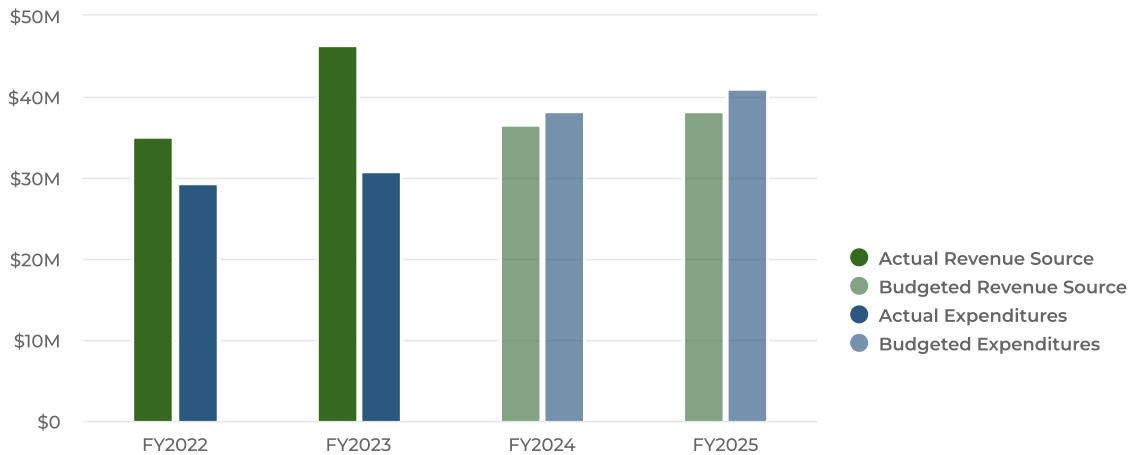
Chaves County is projecting \$38.31M of revenue in FY2025, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or \$2.78M to \$41.15M in FY2025.

The county of Chaves, NM has seen significant changes in its General Operating Funds fund budget over the past few years. Looking back at 2023, the actual revenues saw an increase of 32%, reaching \$46,417,134. Similarly, the actual expenditures increased by 5%, reaching \$30,977,285.

Moving on to 2024, the budgeted revenues were expected to decrease to \$36,728,464, while the budgeted expenditures were expected to decrease to \$38,370,351. These changes were not reflected in the previous year's actual figures, indicating a potential shift in the county's financial management.

Looking ahead to 2025, the county's budgeted revenues are expected to increase by 4%, reaching \$38,314,356. This is a positive sign, as it shows a potential recovery from the decrease in budgeted revenues in 2024. Additionally, the budgeted expenditures are expected to increase by 7%, reaching \$41,152,109. This increase in expenditures may indicate a potential increase in the county's investments and projects.

Overall, the county of Chaves, NM has seen a mix of positive and negative changes in its General Operating Funds fund budget over the years 2023 and 2024. However, looking ahead to 2025, the budgeted figures show a potential recovery and growth for the county's financial health.



General Operating Funds Comprehensive Summary

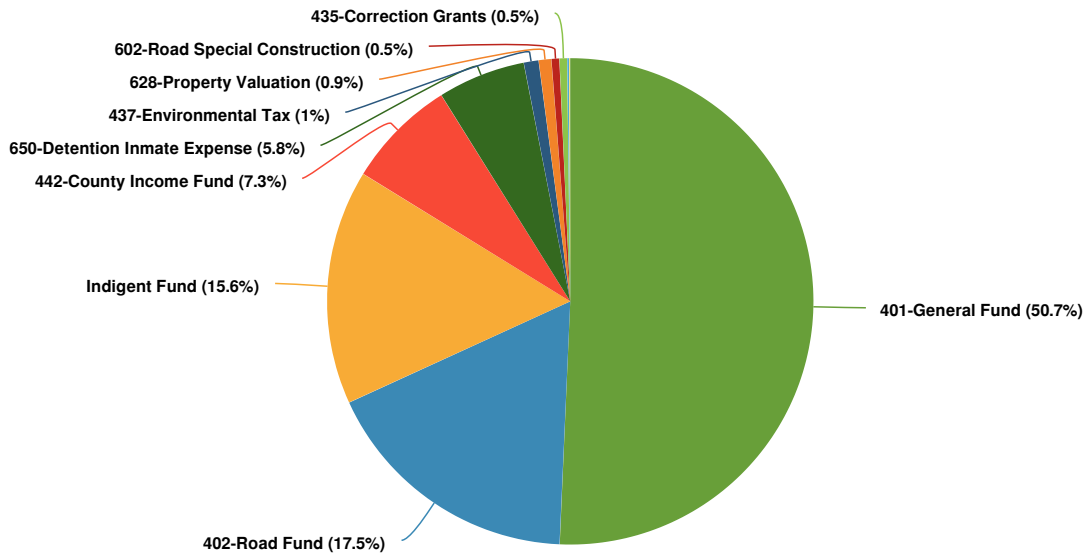
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Beginning Fund Balance:	\$29,659,746.91	\$45,797,103.00	\$51,556,760.49
Revenues			
Taxes	\$33,517,348.70	\$29,047,204.46	\$31,133,875.89
Licenses and Permits	\$520,394.95	\$456,314.00	\$471,147.00
Intergovernmental	\$4,217,793.25	\$2,157,335.00	\$2,297,060.00



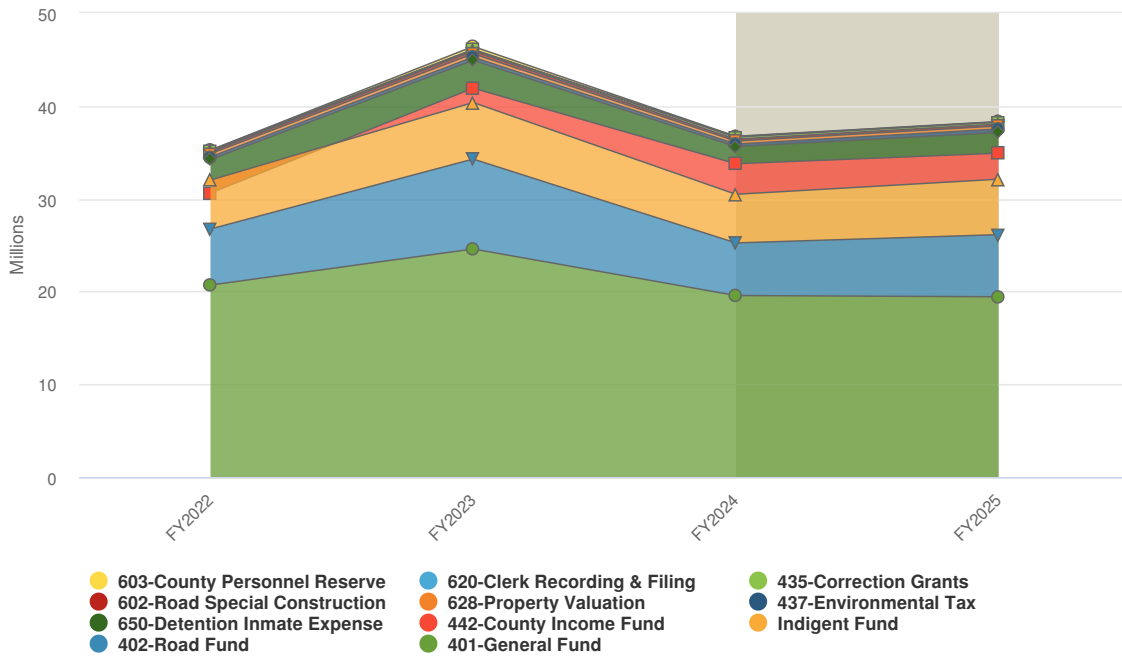
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted
Charges for Services	\$8,308,947.09	\$370,222.00	\$422,559.00
Interest on Investments	\$2,106,825.64	\$2,580,218.00	\$2,156,110.00
Miscellaneous	\$287,270.48	\$2,010,171.00	\$1,988,604.00
Other Sources	\$9,312.95	\$0.00	\$0.00
Sale of Fixed Assets	\$4,241.31	\$0.00	\$0.00
Transfers	-\$2,555,000.00	\$107,000.00	-\$155,000.00
Total Revenues:	\$46,417,134.37	\$36,728,464.46	\$38,314,355.89
Expenditures			
Operating Expenses	\$3,046,376.49	\$4,326,637.50	\$4,751,349.05
Personnel Wages	\$10,394,409.45	\$13,995,853.00	\$14,491,605.68
Personnel Benefits	\$4,447,090.26	\$5,931,145.27	\$6,819,323.17
Vehicle Maintenance	\$287,980.86	\$389,138.00	\$415,138.00
Vehicle Fuels	\$556,221.02	\$705,000.00	\$735,000.00
Employee Training and Travel	\$159,854.02	\$339,801.00	\$438,859.00
Maintenance Expenses	\$207,551.12	\$332,269.00	\$315,500.00
Professional Services	\$291,117.82	\$609,409.00	\$545,775.00
Contracted Services	\$3,917,606.32	\$4,373,155.00	\$4,937,788.33
Indigent	\$2,699,581.54	\$3,205,708.00	\$2,093,397.00
Road Project Expenses	\$954,861.96	\$1,043,022.00	\$2,247,969.00
County Insurance and Liability Cost	\$976,580.71	\$1,411,038.00	\$1,692,002.40
Utilities	\$743,145.46	\$824,537.00	\$779,551.06
Capital Outlay	\$2,006,016.62	\$562,503.12	\$531,716.00
Governmental Allocations	\$107,281.54	\$137,025.00	\$179,525.00
Nongovernmental Allocations	\$181,610.01	\$184,110.00	\$177,610.00
Total Expenditures:	\$30,977,285.20	\$38,370,350.89	\$41,152,108.69
Total Revenues Less Expenditures:	\$15,439,849.17	-\$1,641,886.43	-\$2,837,752.80
Ending Fund Balance:	\$45,099,596.08	\$44,155,216.57	\$48,719,007.69

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



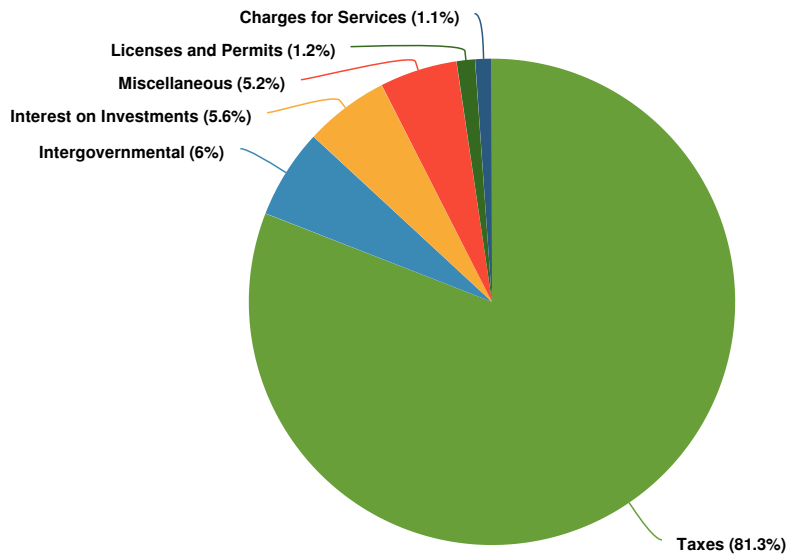
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
401-General Fund	\$24,581,676.49	\$19,562,727.76	\$19,428,812.00	-0.7%

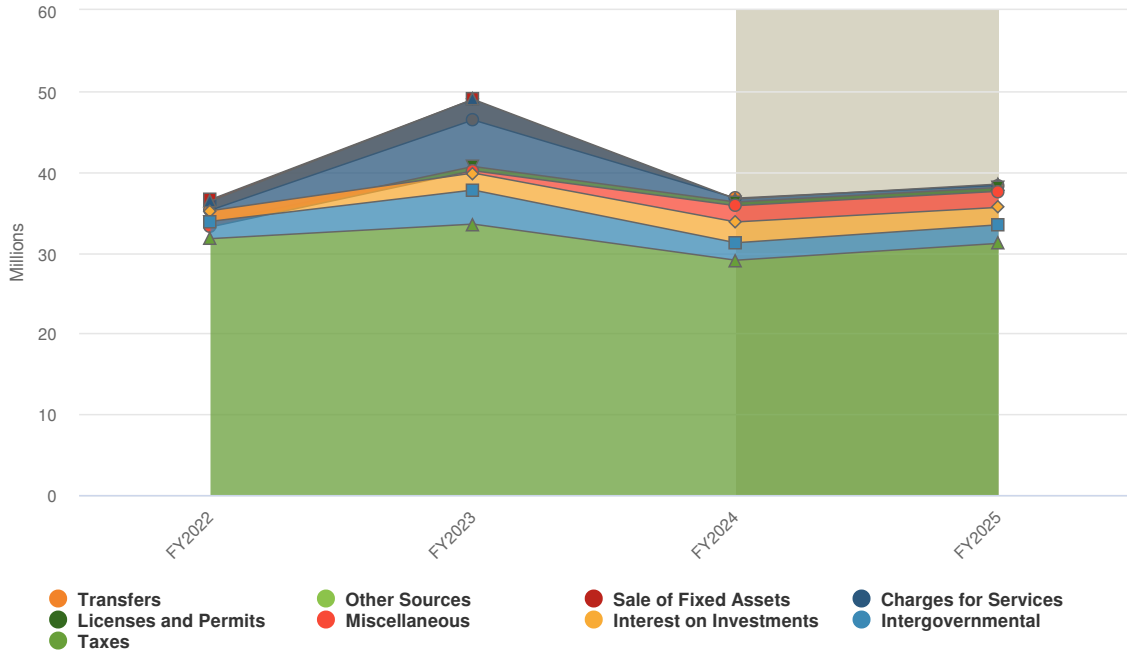
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
402-Road Fund	\$9,692,410.70	\$5,671,349.00	\$6,696,344.00	18.1%
435-Correction Grants	\$117,172.63	\$219,293.00	\$196,658.00	-10.3%
437-Environmental Tax	\$332,911.17	\$269,103.13	\$378,068.00	40.5%
442-County Income Fund	\$1,547,959.37	\$3,293,682.00	\$2,802,197.00	-14.9%
602-Road Special Construction	\$300,000.00	\$200,000.00	\$200,000.00	0%
603-County Personnel Reserve	\$314,973.25	\$31,134.00	\$28,487.00	-8.5%
620-Clerk Recording & Filing	\$57,771.00	\$58,222.00	\$44,819.00	-23%
628-Property Valuation	\$367,296.47	\$327,302.00	\$327,302.00	0%
650-Detention Inmate Expense	\$3,008,549.26	\$1,852,350.59	\$2,231,539.89	20.5%
Indigent Fund				
427-Indigent Hospital Claims	\$6,096,414.03	\$5,243,300.98	\$5,980,129.00	14.1%
Total Indigent Fund:	\$6,096,414.03	\$5,243,300.98	\$5,980,129.00	14.1%
Total:	\$46,417,134.37	\$36,728,464.46	\$38,314,355.89	4.3%

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

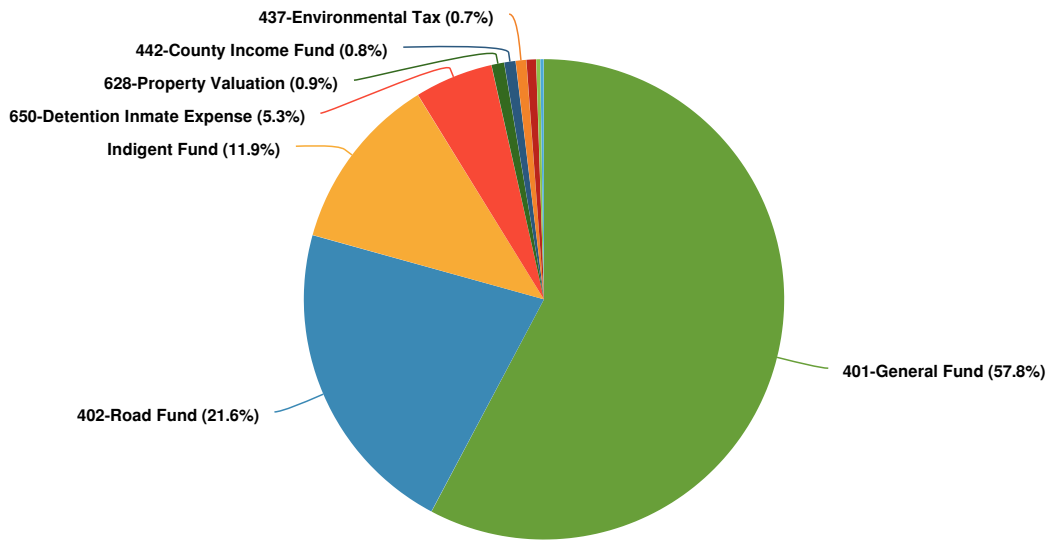


Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes	\$33,517,348.70	\$29,047,204.46	\$31,133,875.89	7.2%
Licenses and Permits	\$520,394.95	\$456,314.00	\$471,147.00	3.3%
Intergovernmental	\$4,217,793.25	\$2,157,335.00	\$2,297,060.00	6.5%
Charges for Services	\$8,308,947.09	\$370,222.00	\$422,559.00	14.1%
Interest on Investments	\$2,106,825.64	\$2,580,218.00	\$2,156,110.00	-16.4%
Miscellaneous	\$287,270.48	\$2,010,171.00	\$1,988,604.00	-1.1%
Other Sources	\$9,312.95	\$0.00	\$0.00	0%
Sale of Fixed Assets	\$4,241.31	\$0.00	\$0.00	0%
Transfers	-\$2,555,000.00	\$107,000.00	-\$155,000.00	-244.9%
Total Revenue Source:	\$46,417,134.37	\$36,728,464.46	\$38,314,355.89	4.3%

Expenditures by Fund

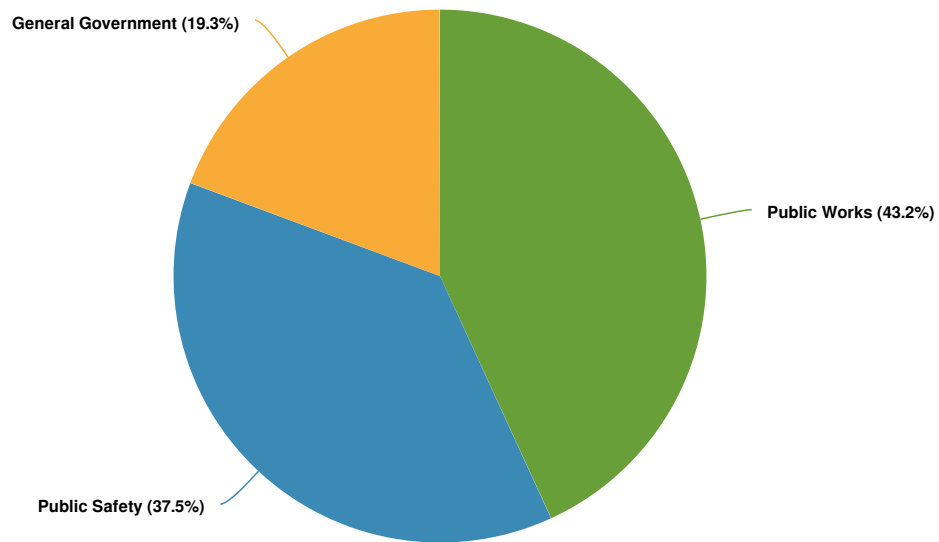
2025 Expenditures by Fund



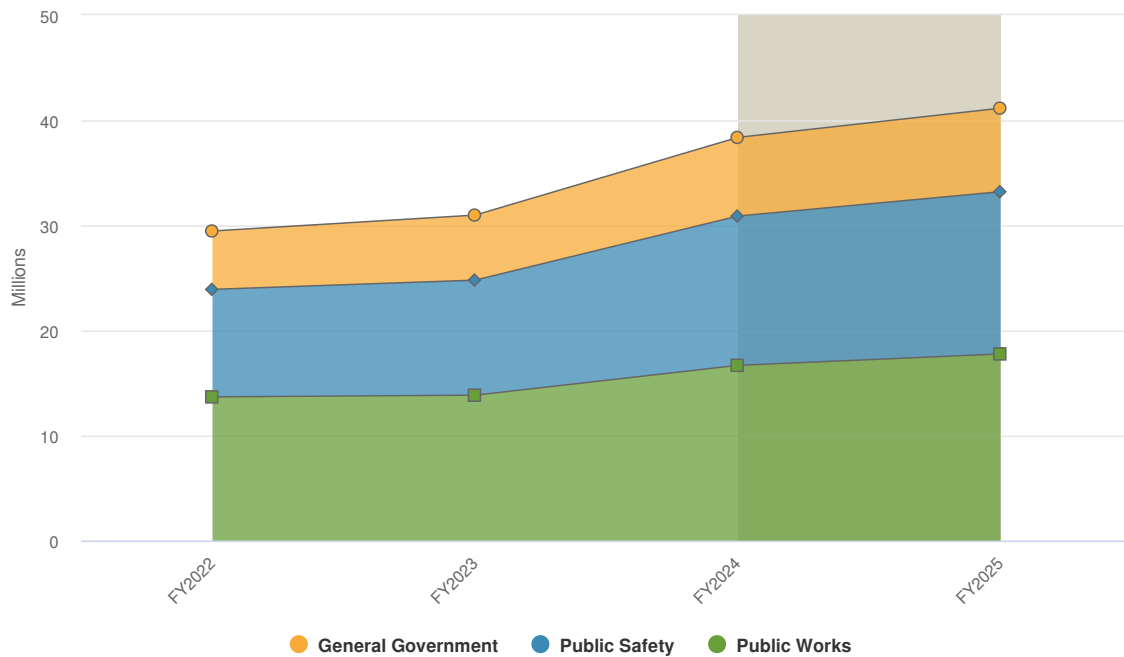
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
401-General Fund	\$16,029,215.76	\$21,978,820.27	\$23,770,419.15	8.2%
402-Road Fund	\$5,784,265.26	\$7,185,803.12	\$8,872,089.74	23.5%
435-Correction Grants	\$129,644.85	\$237,096.00	\$267,973.89	13%
437-Environmental Tax	\$269,116.49	\$314,114.00	\$293,609.20	-6.5%
442-County Income Fund	\$324,776.77	\$452,000.00	\$311,430.33	-31.1%
602-Road Special Construction	\$0.00	\$100,000.00	\$100,000.00	0%
603-County Personnel Reserve	\$584,237.26	\$0.00	\$0.00	0%
620-Clerk Recording & Filing	\$26,224.64	\$47,366.00	\$115,019.00	142.8%
628-Property Valuation	\$337,915.28	\$362,679.00	\$353,497.68	-2.5%
650-Detention Inmate Expense	\$2,366,860.40	\$1,967,749.50	\$2,179,209.16	10.7%
Indigent Fund				
427-Indigent Hospital Claims	\$5,125,028.49	\$5,724,723.00	\$4,888,860.55	-14.6%
Total Indigent Fund:	\$5,125,028.49	\$5,724,723.00	\$4,888,860.55	-14.6%
Total:	\$30,977,285.20	\$38,370,350.89	\$41,152,108.69	7.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

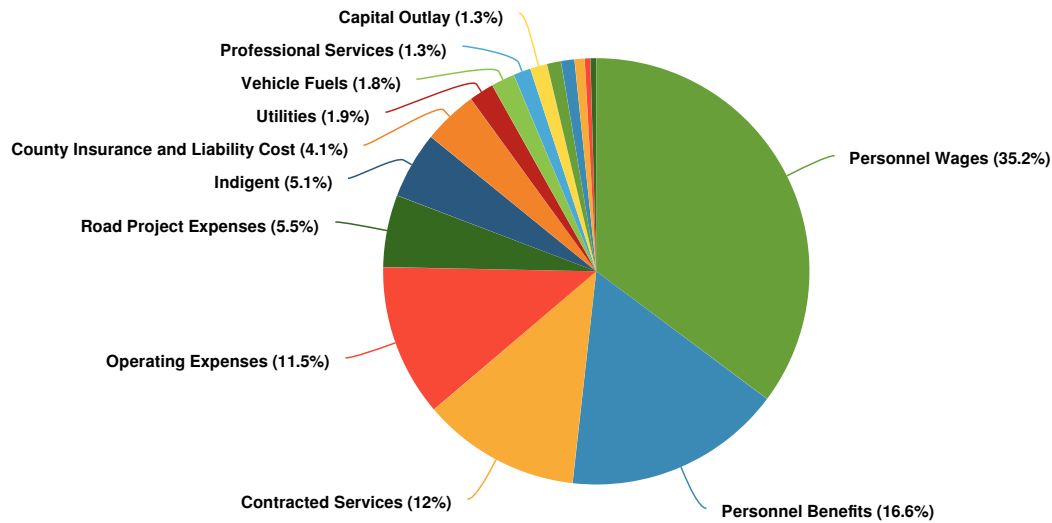


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Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Expenditures				
General Government	\$6,190,013.04	\$7,485,725.00	\$7,947,584.25	6.2%
Public Works	\$13,839,787.55	\$16,675,728.12	\$17,761,165.99	6.5%
Public Safety	\$10,947,484.61	\$14,208,897.77	\$15,443,358.45	8.7%
Total Expenditures:	\$30,977,285.20	\$38,370,350.89	\$41,152,108.69	7.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$3,046,376.49	\$4,326,637.50	\$4,751,349.05	9.8%
Personnel Wages	\$10,394,409.45	\$13,995,853.00	\$14,491,605.68	3.5%
Personnel Benefits	\$4,447,090.26	\$5,931,145.27	\$6,819,323.17	15%
Vehicle Maintenance	\$287,980.86	\$389,138.00	\$415,138.00	6.7%
Vehicle Fuels	\$556,221.02	\$705,000.00	\$735,000.00	4.3%
Employee Training and Travel	\$159,854.02	\$339,801.00	\$438,859.00	29.2%
Maintenance Expenses	\$207,551.12	\$332,269.00	\$315,500.00	-5%
Professional Services	\$291,117.82	\$609,409.00	\$545,775.00	-10.4%
Contracted Services	\$3,917,606.32	\$4,373,155.00	\$4,937,788.33	12.9%
Indigent	\$2,699,581.54	\$3,205,708.00	\$2,093,397.00	-34.7%
Road Project Expenses	\$954,861.96	\$1,043,022.00	\$2,247,969.00	115.5%
County Insurance and Liability Cost	\$976,580.71	\$1,411,038.00	\$1,692,002.40	19.9%

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)
Utilities	\$743,145.46	\$824,537.00	\$779,551.06	-5.5%
Capital Outlay	\$2,006,016.62	\$562,503.12	\$531,716.00	-5.5%
Governmental Allocations	\$107,281.54	\$137,025.00	\$179,525.00	31%
Nongovernmental Allocations	\$181,610.01	\$184,110.00	\$177,610.00	-3.5%
Total Expense Objects:	\$30,977,285.20	\$38,370,350.89	\$41,152,108.69	7.2%

General Operating Fund Summary Including Fund Balances

Fund	Beginning Fund Balance	Revenues	Expenditures	Net Difference	Ending Fund Balance
401-General Fund	\$ 25,085,298.22	\$ 19,428,812.00	\$ 23,770,419.00	\$ (4,341,607.00)	\$ 20,743,691.00
402-Road Fund	\$ 4,637,887.21	\$ 6,696,344.00	\$ 8,872,090.00	\$ (2,175,746.00)	\$ 2,462,141.00
427-Indigent Hospital Claims	\$ 5,256,576.78	\$ 5,980,129.00	\$ 4,888,861.00	\$ 1,091,268.00	\$ 6,347,845.00
435-Correction Grants	\$ 228,417.37	\$ 196,658.00	\$ 267,974.00	\$ (71,316.00)	\$ 157,101.00
437-Environmental Tax	\$ 298,063.37	\$ 378,068.00	\$ 293,609.00	\$ 84,459.00	\$ 382,522.00
442-County Income Fund	\$ 2,318,503.67	\$ 2,802,197.00	\$ 311,430.00	\$ 2,490,767.00	\$ 4,809,271.00
602-Road Special Construction	\$ 1,220,521.34	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,320,521.00
603-County Personnel Reserve	\$ 1,484,940.33	\$ 28,487.00	\$ -	\$ 28,487.00	\$ 1,513,427.00
620-Clerk Recording & Filing	\$ 292,030.92	\$ 44,819.00	\$ 115,019.00	\$ (70,200.00)	\$ 221,831.00
628-Property Valuation	\$ 1,346,287.47	\$ 327,302.00	\$ 353,498.00	\$ (26,196.00)	\$ 1,320,091.00
650-Detention Inmate Expense	\$ 9,388,233.81	\$ 2,231,540.00	\$ 2,179,209.00	\$ 52,331.00	\$ 9,440,565.00
Totals	\$ 51,556,760.49	\$ 38,314,356.00	\$ 41,152,109.00	\$ (2,837,753.00)	\$ 48,719,006.00

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.

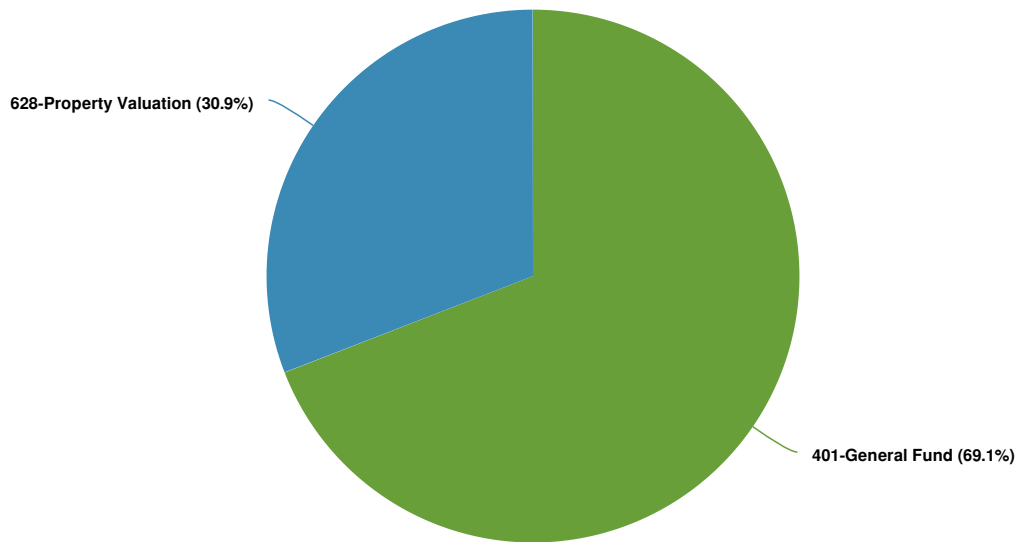
- The Deputy Assessors answer taxpayer questions; collect and record business personal property, livestock, and manufactured home information; process requests for exemptions; and update owner and address information on the tax accounts. Their top priorities are customer service, accuracy, and attention 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

2025 Expenditures by Fund



Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
401-General Fund						
ELECTED OFFICIAL SALARIES	401-7-731-101-000	\$75,936.90	\$75,733.00	\$75,732.80	0%	
REGULAR SALARIES	401-7-731-102-000	\$163,737.08	\$213,761.00	\$196,174.77	-8.2%	
OVERTIME SALARIES	401-7-731-105-000	\$60.00	\$1,200.00	\$1,200.00	0%	
MEDICARE TAX	401-7-731-106-000	\$3,204.79	\$4,199.00	\$4,353.16	3.7%	
F I C A	401-7-731-108-000	\$13,703.36	\$17,949.00	\$16,858.27	-6.1%	
P E R A	401-7-731-109-000	\$30,580.32	\$51,531.00	\$51,118.62	-0.8%	
GROUP INSURANCE	401-7-731-110-000	\$17,784.12	\$22,439.00	\$18,924.31	-15.7%	
RETIREE HEALTH CARE	401-7-731-111-000	\$4,397.19	\$5,791.00	\$5,438.15	-6.1%	
EMPLOYEE TRAINING	401-7-731-224-000	\$235.00	\$6,130.00	\$6,130.00	0%	
PER DIEM EXPENSE	401-7-731-225-000	\$0.00	\$2,872.00	\$2,872.00	0%	
MILEAGE REIMBURSEMENT	401-7-731-226-000	\$0.00	\$350.00	\$350.00	0%	
TRANSPORTATION EXPENSE	401-7-731-227-000	\$0.00	\$650.00	\$650.00	0%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
SUPPLIES/TOOLS	401-7-731-230-000	\$5,436.14	\$6,500.00	\$6,500.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-731-231-000	\$1,880.06	\$3,700.00	\$3,700.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-731-237-000	\$1,077.24	\$800.00	\$800.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-731-249-000	\$0.00	\$1,680.00	\$1,680.00	0%	
PRINTING/PUBLISHING	401-7-731-252-000	\$1,608.13	\$7,500.00	\$15,000.00	100%	
DUES & OTHER FEES	401-7-731-253-000	\$415.00	\$1,245.00	\$1,245.00	0%	
PROFESSIONAL SERVICES	401-7-731-260-000	\$2,134.85	\$3,877.00	\$5,115.00	31.9%	
CONTRACTUAL SERVICES	401-7-731-267-000	\$0.00	\$2,500.00	\$2,500.00	0%	
WORKERS COMPENSATION	401-7-731-312-000	\$2,621.30	\$5,654.00	\$6,784.80	20%	
TORT LIABILITY INSURANCE	401-7-731-313-000	\$1,275.95	\$1,532.00	\$1,838.40	20%	
PROPERTY INSURANCE	401-7-731-314-000	\$2,674.41	\$3,210.00	\$3,852.00	20%	
LIABILITY INSURANCE	401-7-731-315-000	\$562.31	\$675.00	\$810.00	20%	
POSTAGE/FREIGHT	401-7-731-339-000	\$22,406.95	\$24,500.00	\$36,500.00	49%	
TELEPHONE	401-7-731-340-000	\$5,686.22	\$5,394.00	\$7,018.67	30.1%	
UTILITIES	401-7-731-341-000	\$16,355.69	\$17,323.00	\$19,748.22	14%	
LEASE PURCHASE	401-7-731-375-000		\$3,400.00	\$3,400.00	0%	
REGULAR SALARIES	401-7-732-102-000	\$110,843.01	\$140,422.00	\$146,889.44	4.6%	
OVERTIME SALARIES	401-7-732-105-000	\$22.50	\$250.00	\$250.00	0%	
MEDICARE TAX	401-7-732-106-000	\$1,788.51	\$2,037.00	\$1,719.40	-15.6%	
F I C A	401-7-732-108-000	\$7,647.27	\$8,707.00	\$9,107.14	4.6%	
P E R A	401-7-732-109-000	\$18,555.78	\$24,996.00	\$27,615.21	10.5%	
GROUP INSURANCE	401-7-732-110-000	\$21,302.08	\$19,669.00	\$28,729.60	46.1%	
RETIREE HEALTH CARE	401-7-732-111-000	\$2,217.34	\$2,809.00	\$2,937.79	4.6%	
VEH/HVY EQUIP. REPAIR	401-7-732-221-000	\$605.61	\$1,494.00	\$1,494.00	0%	
EMPLOYEE TRAINING	401-7-732-224-000	\$2,539.50	\$2,626.00	\$2,626.00	0%	

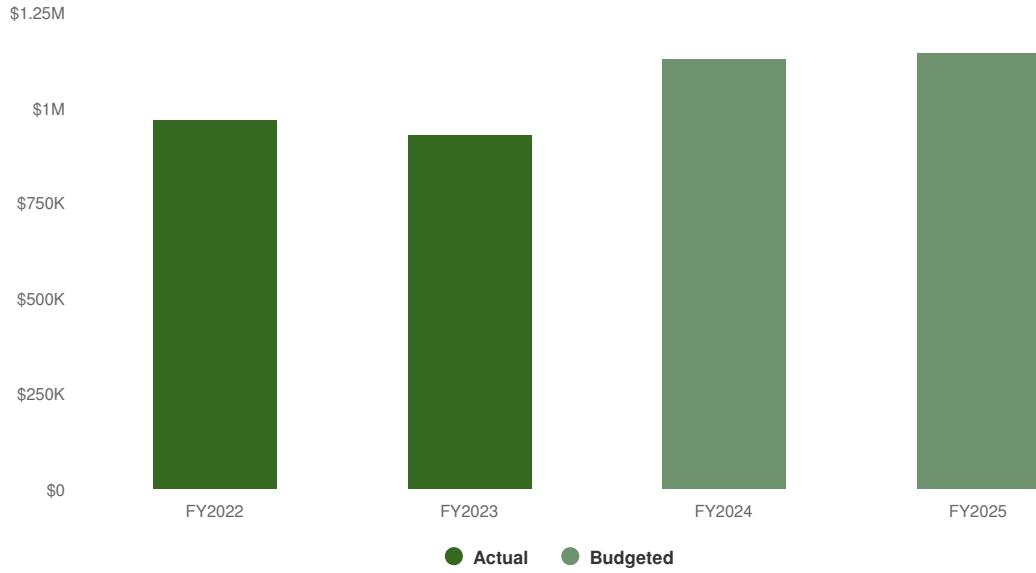
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
PER DIEM EXPENSE	401-7-732-225-000	\$0.00	\$1,640.00	\$1,640.00	0%	
MILEAGE REIMBURSEMENT	401-7-732-226-000	\$0.00	\$200.00	\$200.00	0%	
TRANSPORTATION EXPENSE	401-7-732-227-000	\$1,038.64	\$1,800.00	\$1,800.00	0%	
SUPPLIES/TOOLS	401-7-732-230-000	\$419.83	\$500.00	\$500.00	0%	
NON EXPENDABLE SUPPLIES	401-7-732-231-000	\$779.00	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-732-237-000	\$1,374.50	\$5,900.00	\$7,158.00	21.3%	
EQUIPMENT MAINT/AGREEMENTS	401-7-732-249-000	\$40,246.57	\$53,250.00	\$53,250.00	0%	
DUES & OTHER FEES	401-7-732-253-000	\$420.00	\$490.00	\$550.00	12.2%	
PROFESSIONAL SERVICES	401-7-732-260-000	\$1,460.14	\$2,206.00	\$2,206.00	0%	
WORKERS COMPENSATION	401-7-732-312-000	\$1,164.41	\$476.00	\$571.20	20%	
TORT LIABILITY INSURANCE	401-7-732-313-000	\$2,536.90	\$3,045.00	\$3,654.00	20%	
Total 401-General Fund:		\$588,734.60	\$766,612.00	\$791,191.96	3.2%	
628-Property Valuation						
ELECTED OFFICIAL SALARIES	628-7-733-101-000	\$0.00	\$15,000.00	\$0.00	-100%	
REGULAR SALARIES	628-7-733-102-000	\$168,108.38	\$152,172.00	\$178,639.44	17.4%	
OVERTIME SALARIES	628-7-733-105-000	\$23.64	\$250.00	\$250.00	0%	
MEDICARE TAX	628-7-733-106-000	\$2,382.54	\$2,424.00	\$2,129.90	-12.1%	
F I C A	628-7-733-108-000	\$10,187.79	\$10,365.00	\$9,107.14	-12.1%	
P E R A	628-7-733-109-000	\$23,688.60	\$27,087.00	\$27,615.21	2%	
GROUP INSURANCE	628-7-733-110-000	\$26,527.21	\$19,669.00	\$28,729.60	46.1%	
RETIREE HEALTH CARE	628-7-733-111-000	\$2,825.60	\$3,044.00	\$2,937.79	-3.5%	
VEH/HVY EQUIP. REPAIR	628-7-733-221-000	\$405.62	\$1,494.00	\$1,494.00	0%	
EMPLOYEE TRAINING	628-7-733-224-000	\$555.00	\$2,626.00	\$2,626.00	0%	
PER DIEM EXPENSE	628-7-733-225-000	\$0.00	\$1,640.00	\$1,640.00	0%	
MILEAGE REIMBURSEMENT	628-7-733-226-000	\$0.00	\$200.00	\$200.00	0%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
TRANSPORTATION EXPENSE	628-7-733-227-000	\$1,088.96	\$1,800.00	\$1,800.00	0%	
NON-EXPENDABLE SUPPLIES	628-7-733-231-000	\$665.64	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	628-7-733-237-000	\$507.27	\$5,900.00	\$7,158.00	21.3%	
EQUIPMENT MAINT/AGREEMENTS	628-7-733-249-000	\$41,072.69	\$53,250.00	\$67,277.00	26.3%	
DUES & OTHER FEES	628-7-733-253-000	\$0.00	\$490.00	\$550.00	12.2%	
PROFESSIONAL SERVICES	628-7-733-260-000	\$2,079.34	\$10,644.00	\$911.00	-91.4%	
WORKERS COMPENSATION	628-7-733-312-000	\$2,994.96	\$3,368.00	\$4,041.60	20%	
LIABILITY INSURANCE	628-7-733-315-000	\$562.31	\$675.00	\$810.00	20%	
VEHICLES	628-7-733-372-000	\$35,645.00	\$35,000.00	\$0.00	-100%	
SOFTWARE APPLICATIONS	628-7-733-380-000	\$18,594.73	\$13,581.00	\$13,581.00	0%	
Total 628-Property Valuation:		\$337,915.28	\$362,679.00	\$353,497.68	-2.5%	
Total:		\$926,649.88	\$1,129,291.00	\$1,144,689.64	1.4%	

Expenditures Summary

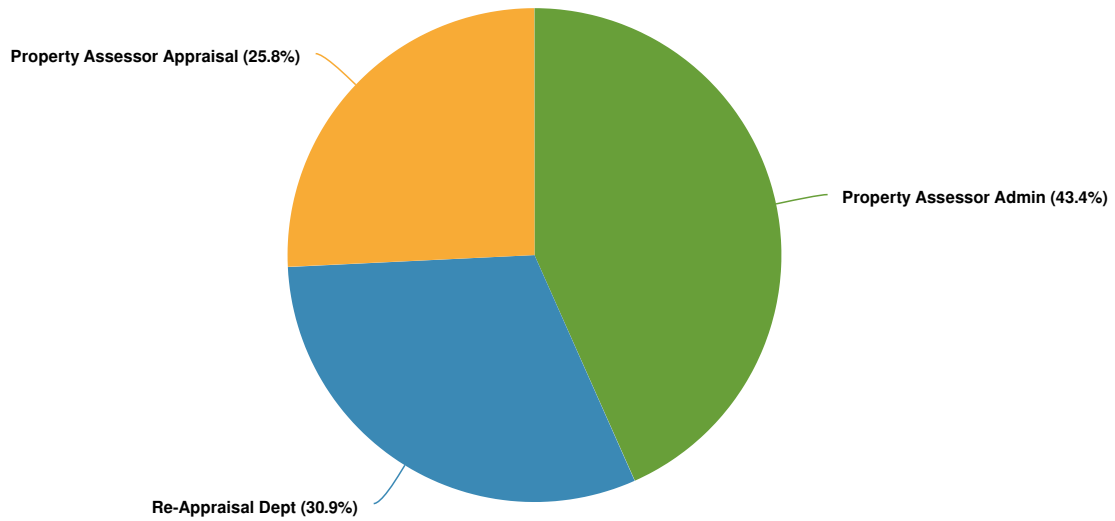
\$1,144,690 **\$15,399**
(1.36% vs. prior year)

Assessor Proposed and Historical Budget vs. Actual

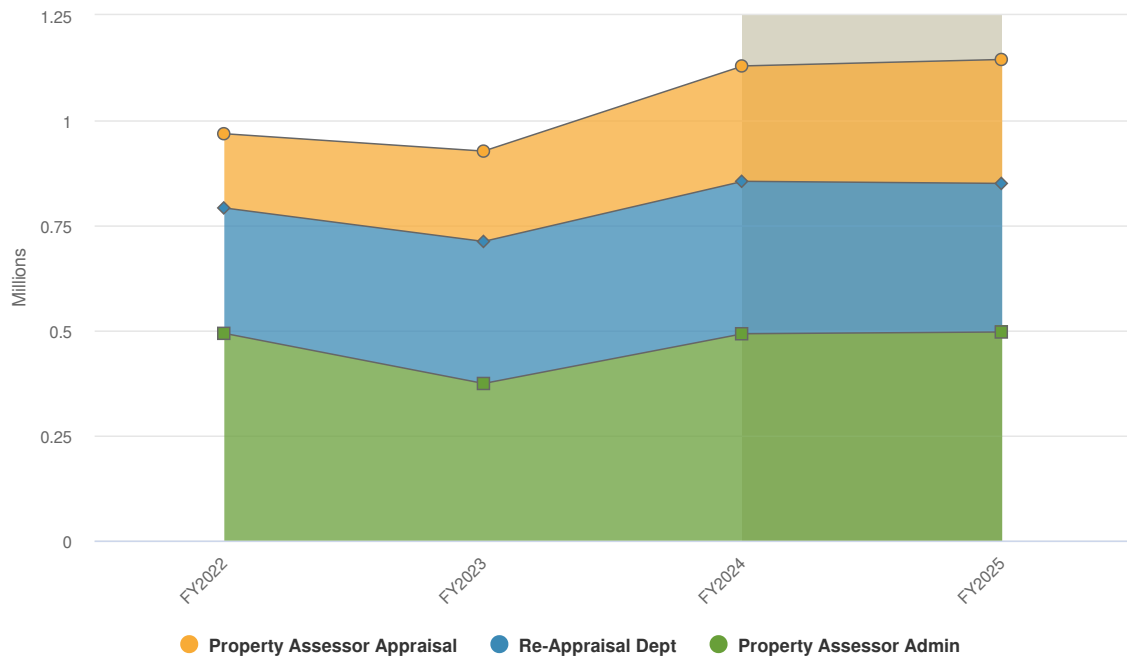


Expenditures by Function

Budgeted Expenditures by Function



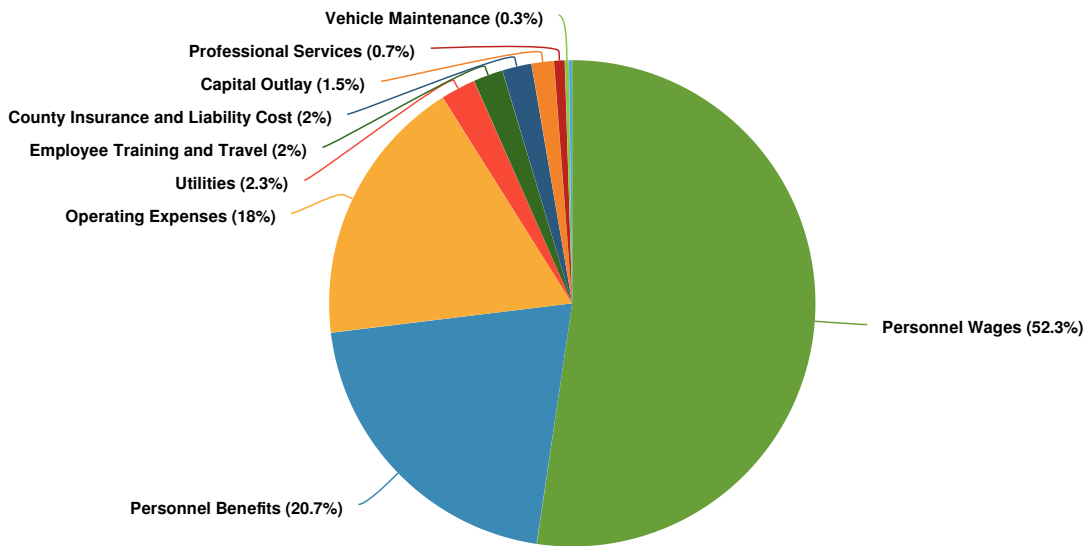
Budgeted and Historical Expenditures by Function



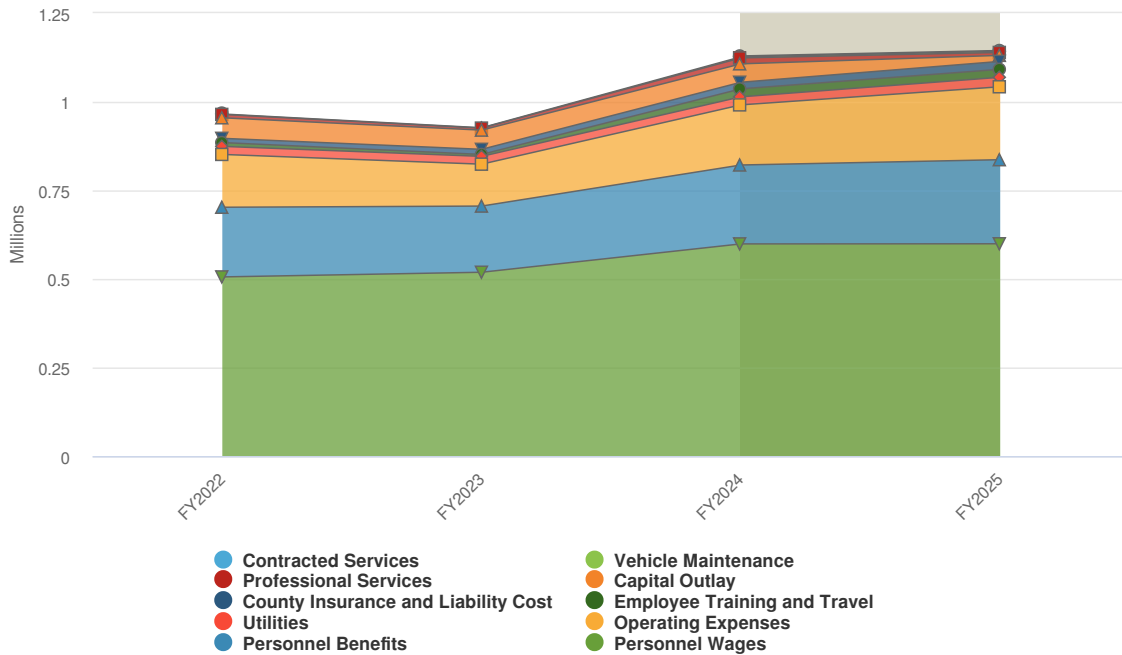
Grey background indicates budgeted figures.

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 2025.
- 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 25 Projected	Target
Staffing	Provide administrative training	25%	100%
Staffing	Certify Appraisal Staff	75%	100%
Public Education	Schedule at least three venues for public education	75%	100%
Public Education	Create at least two pamphlets for public education	75%	100%
Public Education	Include educational pamphlet in 2025 NOV	100%	100%
Reappraisal	Maintain three-year pictometry schedule	100%	100%

Clerk



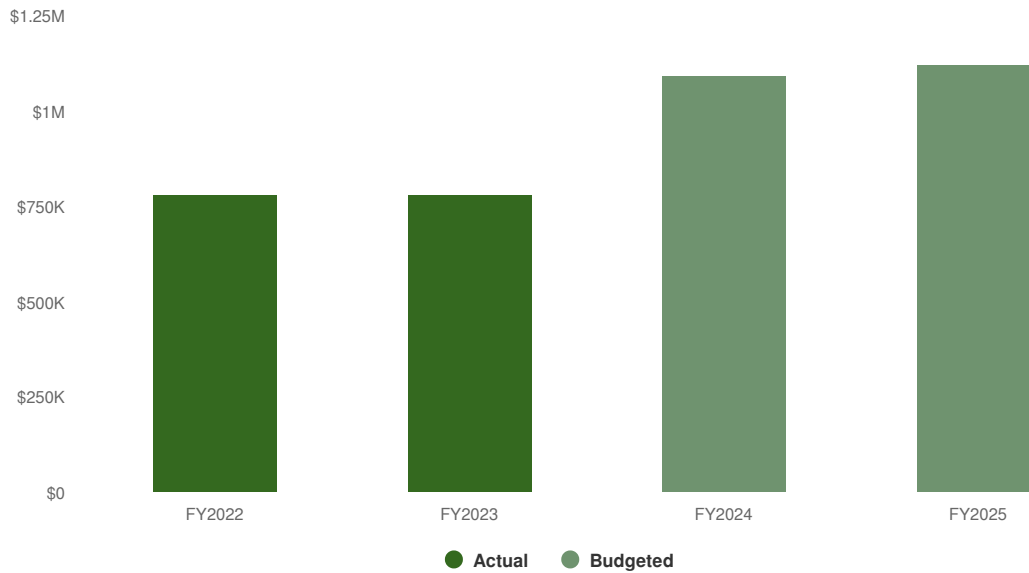
Cindy Fuller
Chaves County Clerk

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

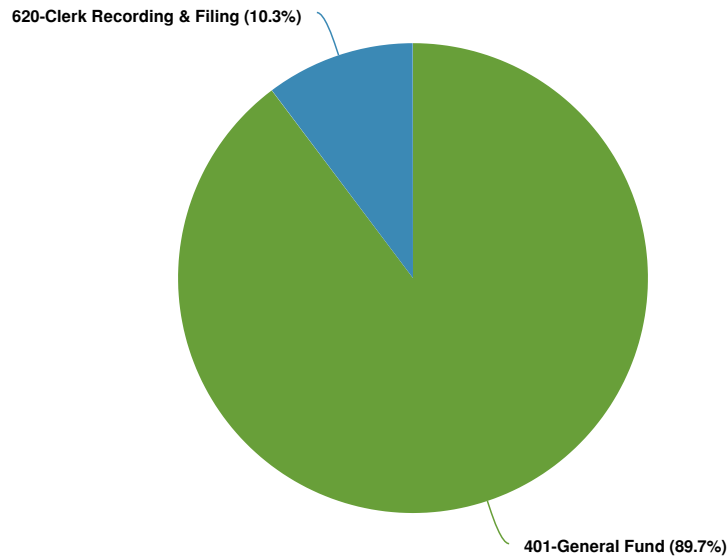
\$1,121,769 **\$28,029**
(2.56% vs. prior year)

County Clerk Proposed and Historical Budget vs. Actual

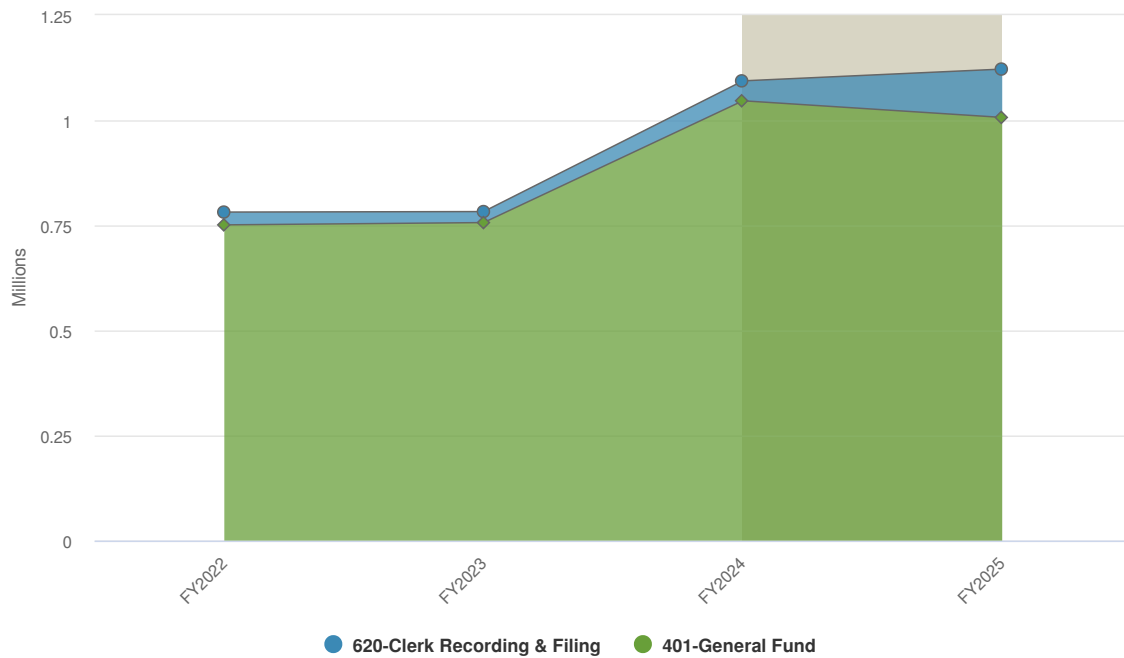


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
401-General Fund						
ELECTED OFFICIAL SALARIES	401-7-721-101-000	\$75,936.90	\$75,733.00	\$75,732.80	0%	
REGULAR SALARIES	401-7-721-102-000	\$203,048.03	\$240,572.00	\$243,743.06	1.3%	
TEMPORARY SALARIES	401-7-721-104-000	\$0.00	\$2,000.00	\$2,000.00	0%	
OVERTIME SALARIES	401-7-721-105-000	\$301.49	\$2,000.00	\$2,000.00	0%	
MEDICARE TAX	401-7-721-106-000	\$3,934.64	\$4,587.00	\$4,632.40	1%	
F I C A	401-7-721-108-000	\$16,824.04	\$19,611.00	\$19,807.50	1%	
P E R A	401-7-721-109-000	\$46,572.08	\$56,303.00	\$60,061.46	6.7%	
GROUP INSURANCE	401-7-721-110-000	\$73,409.57	\$74,033.00	\$75,860.40	2.5%	
RETIREE HEALTH CARE	401-7-721-111-000	\$5,553.64	\$6,327.00	\$6,389.52	1%	
VEHICLE MAINTENANCE	401-7-721-221-000	\$418.74	\$1,000.00	\$1,000.00	0%	
EMPLOYEE TRAINING	401-7-721-224-000	\$1,402.06	\$2,200.00	\$2,200.00	0%	
PER DIEM EXPENSE	401-7-721-225-000	\$3,960.12	\$6,000.00	\$7,625.00	27.1%	
MILEAGE REIMBURSEMENT	401-7-721-226-000	\$0.00	\$600.00	\$600.00	0%	
TRANSPORTATION EXPENSE	401-7-721-227-000	\$575.81	\$400.00	\$400.00	0%	
SUPPLIES/TOOLS	401-7-721-230-000	\$8,808.63	\$8,000.00	\$8,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-721-231-000	\$799.95	\$1,000.00	\$14,000.00	1,300%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-721-237-000	\$1,896.48	\$2,500.00	\$2,500.00	0%	
RENTALS	401-7-721-251-000	\$332.00	\$500.00	\$500.00	0%	
PRINTING/PUBLISHING	401-7-721-252-000	\$1,615.71	\$4,000.00	\$4,000.00	0%	
DUES & OTHER FEES	401-7-721-253-000	\$150.00	\$150.00	\$500.00	233.3%	
CONTRACTUAL SERVICES	401-7-721-267-000	\$3,241.66	\$5,800.00	\$6,000.00	3.4%	
WORKERS COMPENSATION	401-7-721-312-000	\$507.91	\$1,026.00	\$1,231.20	20%	
TORT LIABILITY INSURANCE	401-7-721-313-000	\$2,747.40	\$3,297.00	\$3,956.40	20%	
PROPERTY INSURANCE	401-7-721-314-000	\$6,749.70	\$8,100.00	\$9,720.00	20%	
LIABILITY INSURANCE	401-7-721-315-000	\$613.01	\$736.00	\$883.20	20%	

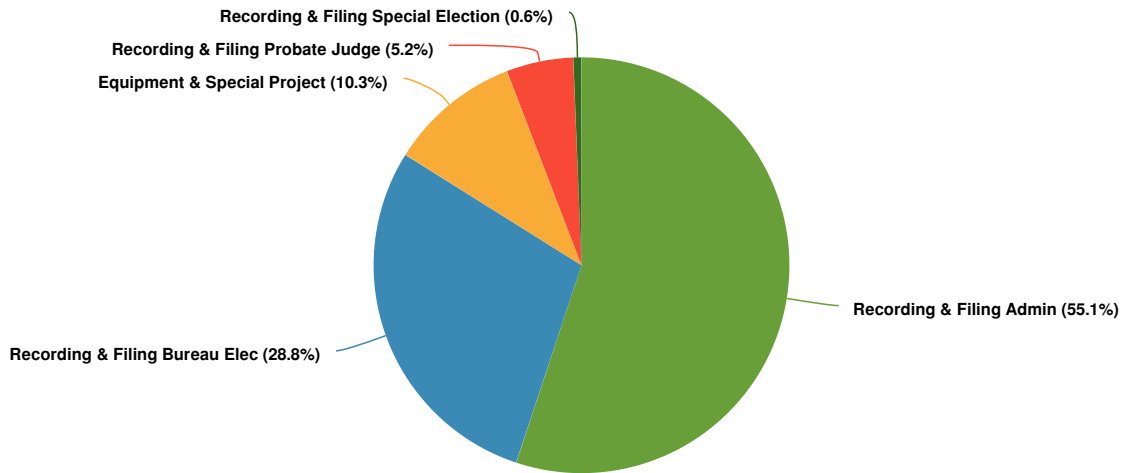
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
OTHER INSURANCE	401-7-721-319-000	\$0.00	\$10,000.00	\$12,000.00	20%	
POSTAGE/FREIGHT	401-7-721-339-000	\$5,643.59	\$10,000.00	\$10,000.00	0%	
TELEPHONE	401-7-721-340-000	\$4,453.79	\$4,455.00	\$4,455.00	0%	
UTILITIES	401-7-721-341-000	\$27,581.00	\$29,212.00	\$33,301.68	14%	
LEASE PURCHASES	401-7-721-375-000		\$5,000.00	\$5,000.00	0%	
REGULAR SALARIES	401-7-722-102-000	\$133,020.04	\$142,980.00	\$133,501.01	-6.6%	
TEMPORARY SALARIES	401-7-722-104-000	\$0.00	\$145,000.00	\$80,000.00	-44.8%	
OVERTIME SALARIES	401-7-722-105-000	\$1,068.28	\$10,000.00	\$5,000.00	-50%	
MEDICARE TAX	401-7-722-106-000	\$1,646.22	\$2,074.00	\$1,935.76	-6.7%	
F I C A	401-7-722-108-000	\$7,038.82	\$8,866.00	\$8,277.06	-6.6%	
P E R A	401-7-722-109-000	\$22,128.86	\$25,451.00	\$25,098.19	-1.4%	
GROUP INSURANCE	401-7-722-110-000	\$27,600.02	\$27,999.00	\$47,299.87	68.9%	
RETIREE HEALTH CARE	401-7-722-111-000	\$2,641.02	\$2,861.00	\$2,670.02	-6.7%	
PER DIEM EXPENSE	401-7-722-225-000	\$1,935.12	\$4,180.00	\$2,500.00	-40.2%	
MILEAGE REIMBURSEMENT	401-7-722-226-000	\$180.90	\$400.00	\$200.00	-50%	
TRANSPORTATION EXPENSE	401-7-722-227-000	\$78.61	\$200.00	\$200.00	0%	
SUPPLIES/TOOLS	401-7-722-230-000	\$1,407.78	\$7,000.00	\$2,000.00	-71.4%	
NON-EXPENDABLE SUPPLIES	401-7-722-231-000	\$4,438.58	\$1,000.00	\$1,000.00	0%	
EQUIP. MAINT & AGREE	401-7-722-249-000	\$0.00	\$2,000.00	\$2,000.00	0%	
PRINTING/PUBLISHING	401-7-722-252-000	\$54.61	\$7,000.00	\$5,000.00	-28.6%	
PROFESSIONAL SERVICES	401-7-722-260-000	\$1,809.29	\$4,244.00	\$3,493.00	-17.7%	
CONTRACTUAL SERVICES	401-7-722-267-000	\$1,007.49	\$1,500.00	\$1,500.00	0%	
WORKERS COMPENSATION	401-7-722-312-000	\$228.93	\$460.00	\$552.00	20%	
POSTAGE/FREIGHT	401-7-722-339-000	\$192.34	\$2,500.00	\$1,000.00	-60%	
ELECTED OFFICIAL SALARIES	401-7-723-101-000	\$26,553.30	\$26,479.00	\$26,478.40	0%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
MEDICARE TAX	401-7-723-106-000	\$311.79	\$384.00	\$383.94	0%	
F I C A	401-7-723-108-000	\$1,333.24	\$1,642.00	\$1,641.66	0%	
P E R A	401-7-723-109-000	\$4,453.65	\$4,714.00	\$4,977.94	5.6%	
GROUP INSURANCE	401-7-723-110-000	\$17,835.31	\$17,919.00	\$22,209.26	23.9%	
RETIREE HEALTH CARE	401-7-723-111-000	\$531.05	\$530.00	\$529.57	-0.1%	
PER DIEM EXPENSE	401-7-723-225-000	\$50.06	\$530.00	\$800.00	50.9%	
MILEAGE REIMBURSEMENT	401-7-723-226-000	\$181.08	\$200.00	\$200.00	0%	
SUPPLIES/TOOLS	401-7-723-230-000	\$0.00	\$200.00	\$200.00	0%	
PROFESSIONAL SERVICES	401-7-723-260-000	\$1,488.84	\$613.00	\$635.00	3.6%	
WORKERS COMPENSATION	401-7-723-312-000	\$49.38	\$90.00	\$108.00	20%	
TORT LIABILITY INSURANCE	401-7-723-313-000	\$179.73	\$216.00	\$259.20	20%	
TEMPORARY SALARIES	401-7-724-104-000	\$0.00	\$10,000.00	\$5,000.00	-50%	
OVERTIME SALARIES	401-7-724-105-000	\$0.00	\$1,000.00	\$1,000.00	0%	
PRINTING/PUBLISHING	401-7-724-252-000	\$0.00	\$1,000.00	\$1,000.00	0%	
Total 401-General Fund:		\$756,522.29	\$1,046,374.00	\$1,006,749.51	-3.8%	
620-Clerk Recording & Filing						
EMPLOYEE TRAINING	620-7-725-224-000	\$1,175.00	\$1,000.00	\$1,000.00	0%	
PER DIEM	620-7-725-225-000	\$248.03	\$2,400.00	\$3,000.00	25%	
MILEAGE REIMBURSEMENT	620-7-725-226-000	\$0.00	\$200.00	\$200.00	0%	
TRANSPORTATION EXPENSES	620-7-725-227-000	\$35.20	\$200.00	\$200.00	0%	
NON-EXPENDABLE SUPPLIES	620-7-725-230-000	\$881.50	\$1,000.00	\$1,000.00	0%	
NON-EXPENDABLE SUPPLIES	620-7-725-231-000	\$889.99	\$1,000.00	\$1,000.00	0%	
EQUIP MAINT/AGREEMENTS	620-7-725-249-000	\$3,223.17	\$3,500.00	\$3,500.00	0%	
RENTALS	620-7-725-251-000	\$2,055.60	\$3,000.00	\$0.00	-100%	
PROFESSIONAL SERVICES	620-7-725-260-000	\$365.09	\$1,066.00	\$15,119.00	1,318.3%	

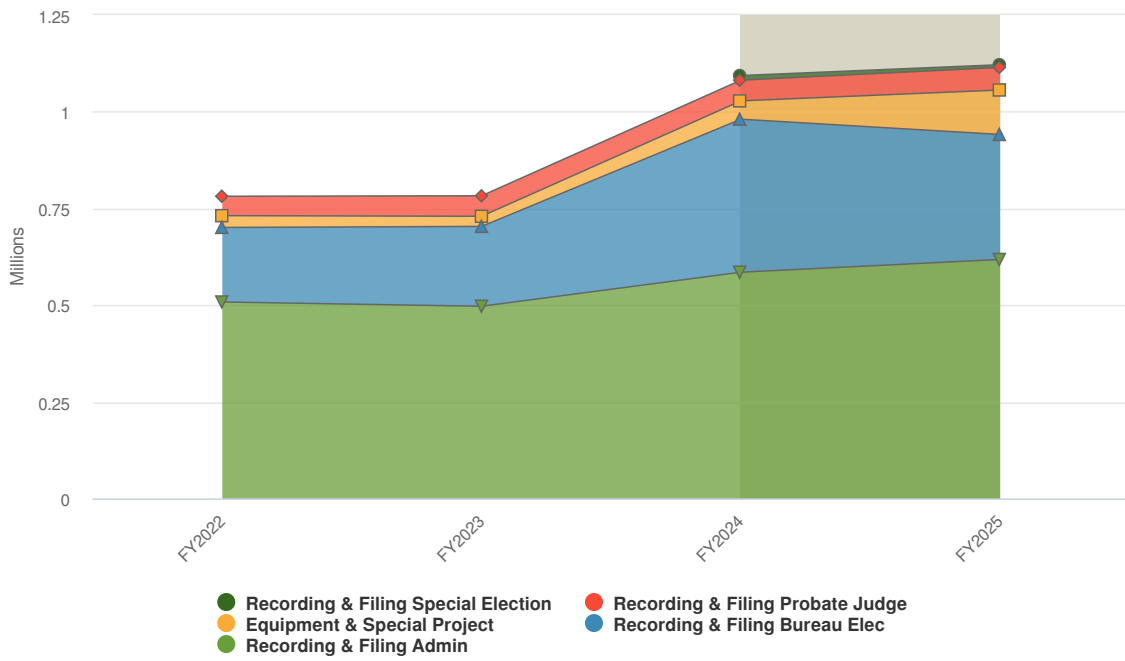
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
CONTRACTUAL SERVICES	620-7-725-267-000	\$17,351.06	\$25,000.00	\$25,000.00	0%	
FURNITURE	620-7-725-370-000		\$4,000.00	\$5,000.00	25%	
VEHICLES	620-7-725-372-000		\$0.00	\$50,000.00	N/A	
LEASE PURCHASES	620-7-725-375-000		\$5,000.00	\$10,000.00	100%	
Total 620-Clerk Recording & Filing:		\$26,224.64	\$47,366.00	\$115,019.00	142.8%	
Total:		\$782,746.93	\$1,093,740.00	\$1,121,768.51	2.6%	

Expenditures by Function

Budgeted Expenditures by Function



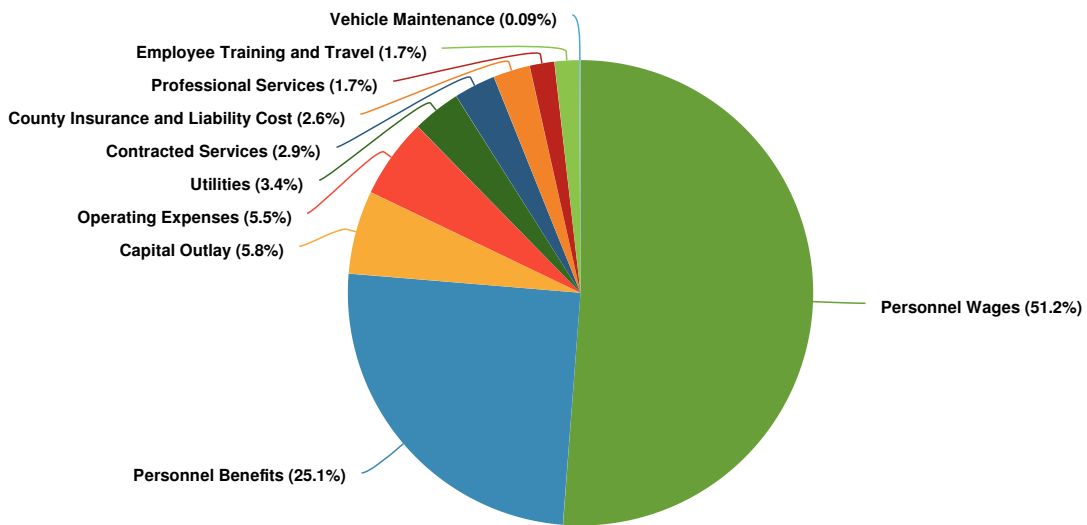
Budgeted and Historical Expenditures by Function



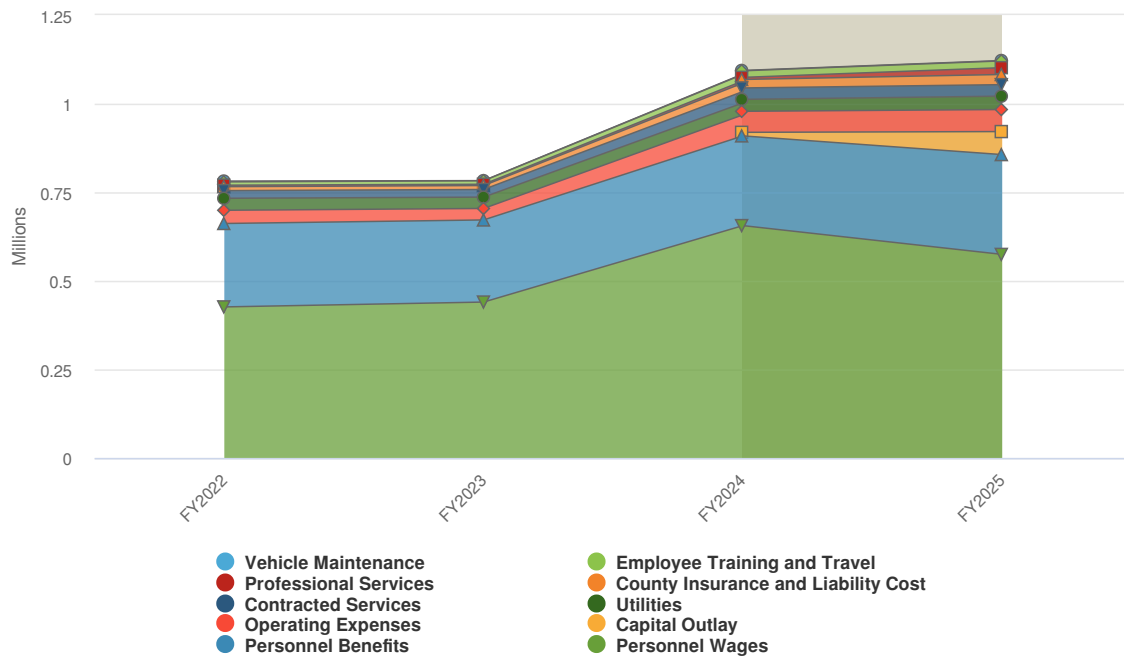
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

The Chaves County Clerk's Office has documents indexed online from July 1, 1987, to current. We are working to upload documents before 1987 and index those for the public to view and search for. We are currently in the process of a major probate scanning project and in 2025 hope to have all the probate records in our office online. As always, one of our main goals to run fair, transparent, and accurate elections for the voters of Chaves County.

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



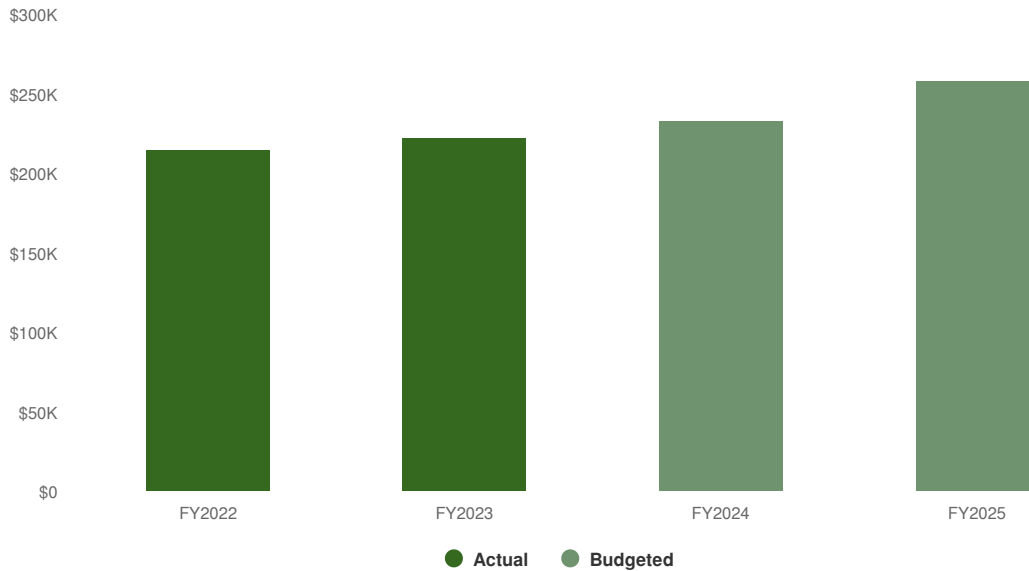
Bill Williams
County Manager

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

Expenditures Summary

\$258,167 **\$25,245**
(10.84% vs. prior year)

County Manager Proposed and Historical Budget vs. Actual



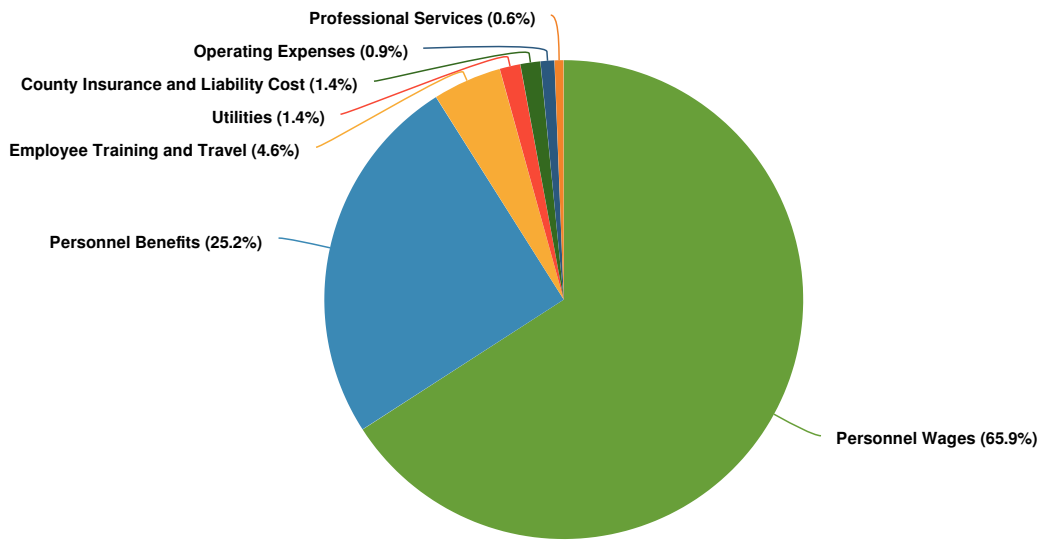
Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
County Manager & Legal						
REGULAR SALARIES	401-6-612-102-000	\$154,257.27	\$157,500.00	\$170,097.41	8%	
MEDICARE TAX	401-6-612-106-000	\$2,211.99	\$2,284.00	\$2,466.41	8%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
F I C A	401-6-612-108-000	\$9,377.44	\$9,765.00	\$10,546.04	8%	
P E R A	401-6-612-109-000	\$25,874.29	\$28,035.00	\$31,978.31	14.1%	
GROUP INSURANCE	401-6-612-110-000	\$13,455.09	\$13,564.00	\$16,581.31	22.2%	
RETIREE HEALTH CARE	401-6-612-111-000	\$3,085.04	\$3,150.00	\$3,401.95	8%	
EMPLOYEE TRAINING	401-6-612-224-000	\$1,910.00	\$3,000.00	\$4,000.00	33.3%	
PER DIEM EXPENSE	401-6-612-225-000	\$4,408.93	\$4,000.00	\$6,000.00	50%	
MILEAGE REIMBURSEMENT	401-6-612-226-000	\$811.53	\$1,000.00	\$2,000.00	100%	
TRANSPORTATION EXPENSE	401-6-612-227-000	\$65.58	\$0.00	\$0.00	0%	
SUPPLIES/TOOLS	401-6-612-230-000	\$566.02	\$450.00	\$200.00	-55.6%	
NON-EXPENDABLE SUPPLIES	401-6-612-231-000	\$0.00	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-612-237-000	\$373.62	\$350.00	\$300.00	-14.3%	
EQUIP MAINT/AGREEMENTS	401-6-612-249-000	\$0.00	\$300.00	\$300.00	0%	
PRINTING/PUBLISHING	401-6-612-252-000	\$0.00	\$100.00	\$100.00	0%	
DUES & OTHER FEES	401-6-612-253-000	\$365.00	\$400.00	\$400.00	0%	
PROFESSIONAL SERVICES	401-6-612-260-000	\$578.43	\$1,963.00	\$1,585.00	-19.3%	
WORKERS COMPENSATION	401-6-612-312-000	\$235.97	\$534.00	\$640.80	20%	
TORT LIABILITY INSURANCE	401-6-612-313-000	\$1,161.68	\$1,395.00	\$1,674.00	20%	
PROPERTY INSURANCE	401-6-612-314-000	\$827.79	\$994.00	\$1,192.80	20%	
POSTAGE/FREIGHT	401-6-612-339-000	\$149.90	\$150.00	\$100.00	-33.3%	
TELEPHONE	401-6-612-340-000	\$622.82	\$624.00	\$624.00	0%	
UTILITIES	401-6-612-341-000	\$2,360.35	\$2,364.00	\$2,978.64	26%	
Total County Manager & Legal:		\$222,698.74	\$232,922.00	\$258,166.67	10.8%	
Total General Government:		\$222,698.74	\$232,922.00	\$258,166.67	10.8%	
Total Expenditures:		\$222,698.74	\$232,922.00	\$258,166.67	10.8%	

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



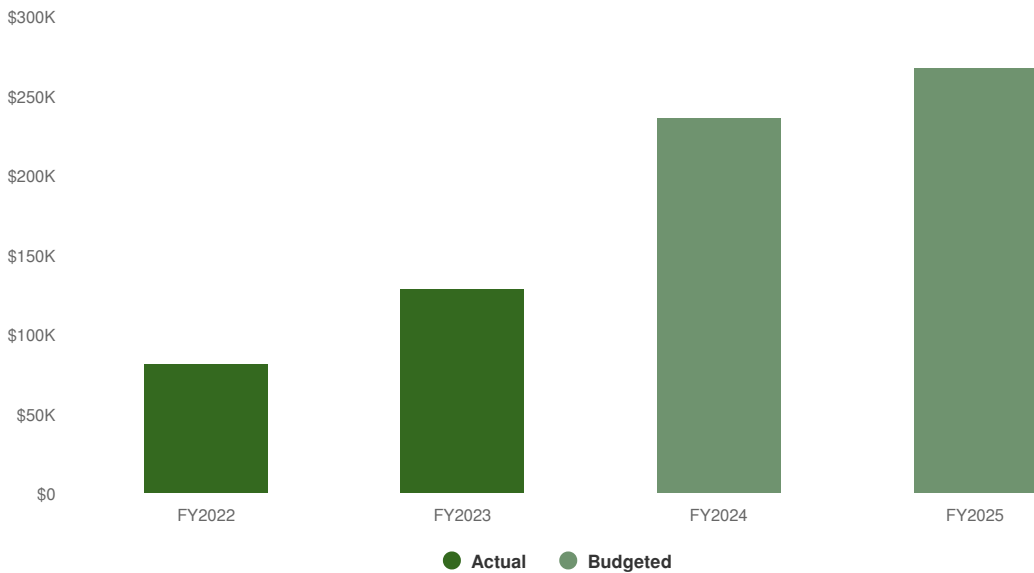
Pablo Serrano
Court Services Misdemeanor Compliance Supervisor

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

\$267,974 **\$30,878**
(13.02% vs. prior year)

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



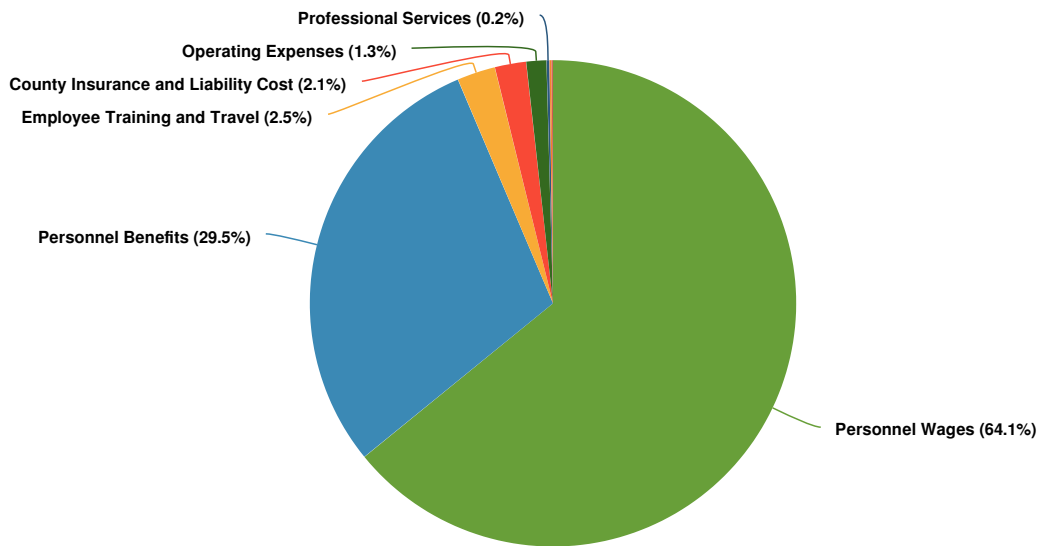
Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Safety						
Corrections Fees						

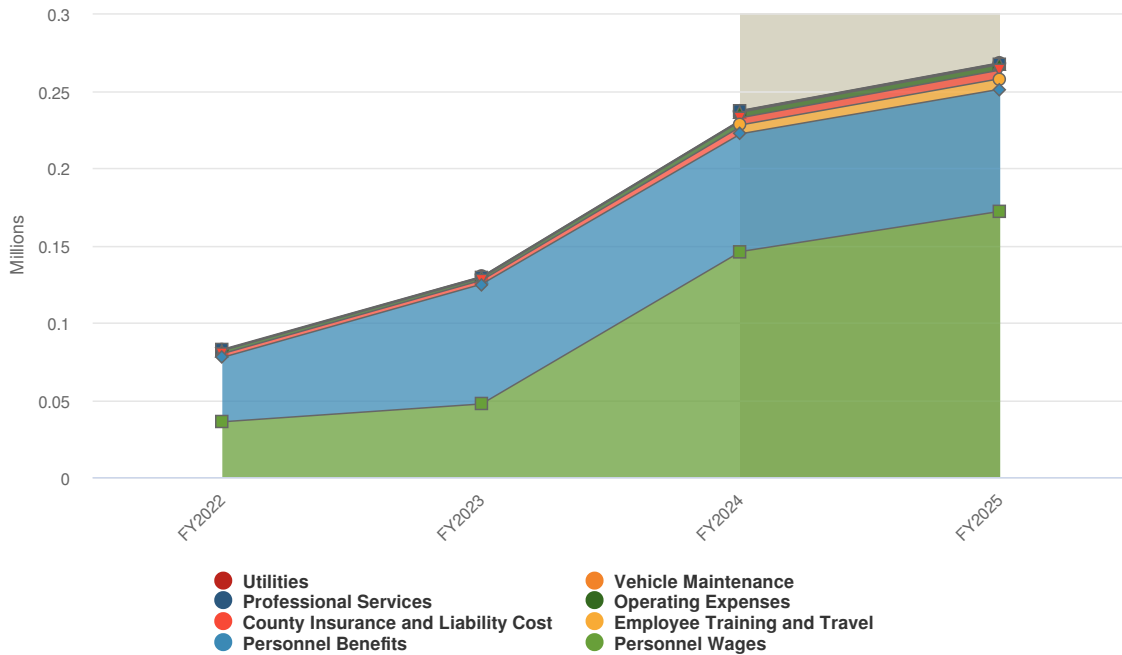
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
REGULAR SALARIES	435-6-643-102-000	\$46,658.74	\$143,876.00	\$169,864.87	18.1%	
OVERTIME SALARIES	435-6-643-105-000	\$616.14	\$2,000.00	\$2,000.00	0%	
MEDICARE TAX	435-6-643-106-000	\$2,121.83	\$2,449.00	\$2,463.04	0.6%	
F I C A	435-6-643-108-000	\$9,072.94	\$10,471.00	\$10,531.62	0.6%	
P E R A	435-6-643-109-000	\$24,101.99	\$30,061.00	\$31,934.60	6.2%	
GROUP INSURANCE	435-6-643-110-000	\$39,303.39	\$29,815.00	\$30,677.46	2.9%	
RETIREE HEALTH CARE	435-6-643-111-000	\$2,873.74	\$3,379.00	\$3,397.30	0.5%	
VEH/HVY EQUIP. REPAIR	435-6-643-221-000	\$0.00	\$400.00	\$400.00	0%	
EMPLOYEE TRAINING	435-6-643-224-000	\$0.00	\$2,300.00	\$3,500.00	52.2%	
PER DIEM EXPENSE	435-6-643-225-000	\$0.00	\$1,600.00	\$1,500.00	-6.2%	
MILEAGE REIMBURSEMENT	435-6-643-226-000	\$0.00	\$300.00	\$300.00	0%	
TRANSPORTATION EXPENSE	435-6-643-227-000	\$0.00	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	435-6-643-230-000	\$1,341.92	\$1,500.00	\$1,500.00	0%	
NON-EXPENDABLE SUPPLIES	435-6-643-231-000	\$78.98	\$1,000.00	\$1,000.00	0%	
UNIFORMS ALLOWANCE	435-6-643-238-000	\$0.00	\$500.00	\$500.00	0%	
PRE-EMPLOYMENT PHYSICALS	435-6-643-244-000		\$200.00	\$200.00	0%	
RENTALS	435-6-643-251-000	\$116.66	\$400.00	\$400.00	0%	
PROFESSIONAL SERVICES	435-6-643-260-000	\$677.48	\$471.00	\$500.00	6.2%	
WORKERS COMPENSATION	435-6-643-312-000	\$1,957.69	\$3,983.00	\$4,779.60	20%	
Tort Insurance	435-6-643-313-000	\$559.42	\$672.00	\$806.40	20%	
TELEPHONE	435-6-643-340-000	\$163.93	\$219.00	\$219.00	0%	
Total Corrections Fees:		\$129,644.85	\$237,096.00	\$267,973.89	13%	
Total Public Safety:		\$129,644.85	\$237,096.00	\$267,973.89	13%	
Total Expenditures:		\$129,644.85	\$237,096.00	\$267,973.89	13%	

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 Standards for this office.
- Providing exemplary customer service to the courts, attorneys, clients, and the public
- Up-to-date training for officers.
- Complete clients from probation satisfactory.
- To provide substantial cost savings for the Chaves County Community.
- Reduce alcohol and substance abuse among probationers.
- Create a safer community through reduced recidivism *Recidivism means any drug or alcohol non-trafficking, misdemeanor, felony conviction.



Department Objectives

- Will get all the information that is needed 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.
- By 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 mandatory Officer training they need. This is a very important part of this job, so all officers have a strong understanding of how to perform their job duties in a safe and understanding way.
- Completing client Satisfactory is very important. They will have a better chance of being successful in the future.



- Providing substantial cost savings for the Chaves County community. It costs more to have clients incarcerated than to have them on supervised probation by Adult Misdemeanor Compliance. By providing all the resources to the client for them to complete their probation satisfactorily and not ending up in jail for not complying with their probation order by Magistrate and District court.
- Reducing Alcohol and Substance abuse among probationers by providing them with better resources on Alcohol and Drug treatment programs available to them here in Chaves County to better their lives.
- Reduce recidivism by giving clients all the resources they need to be successful after they complete their probation. Changing client behavior is a process, and some clients need a second level of intervention. Give them Information on after-care programs like Counseling, Alcohol, and Drug programs, so they can continue bettering their lives.

Department Performance Measures

- Accreditation Standards approval for this office by the fiscal year 2026.
- Proving exemplary customer service is an everyday thing to do.
- Have all mandatory Officers training done by the fiscal year 2025.
- Have a better successful turnaround in completing clients' form probation satisfactory by the fiscal year 2025.
- Reduce recidivism by 30% by the fiscal year 2025.



Detention Center



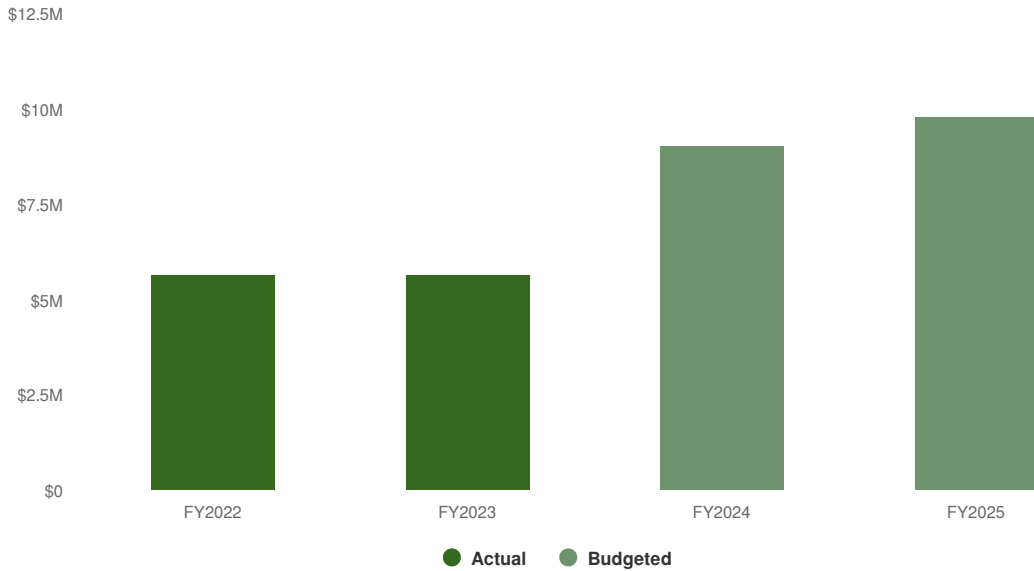
Michael Brisco
Warden

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

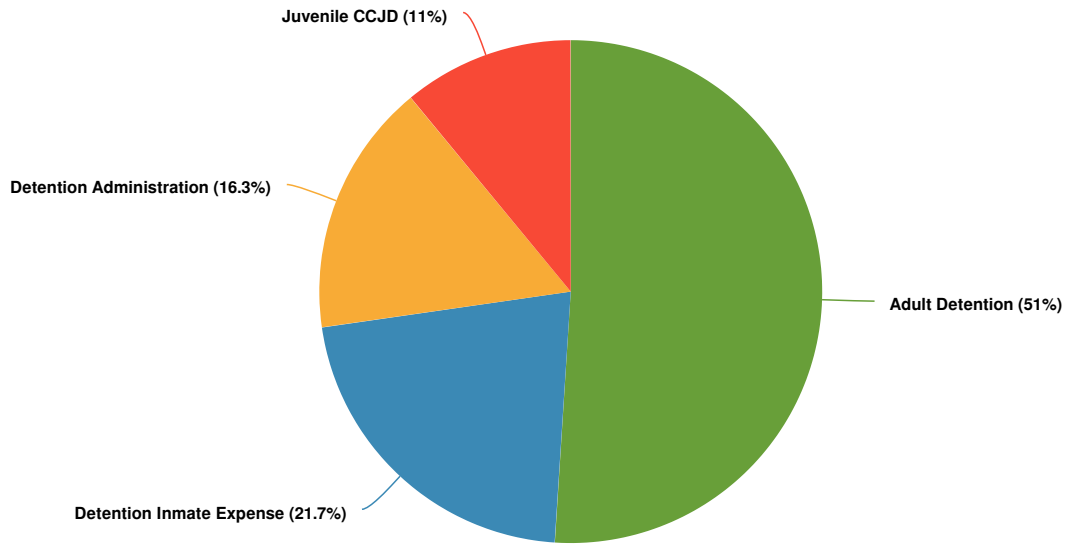
\$9,797,748 **\$749,391**
(8.28% vs. prior year)

Detention Center Proposed and Historical Budget vs. Actual

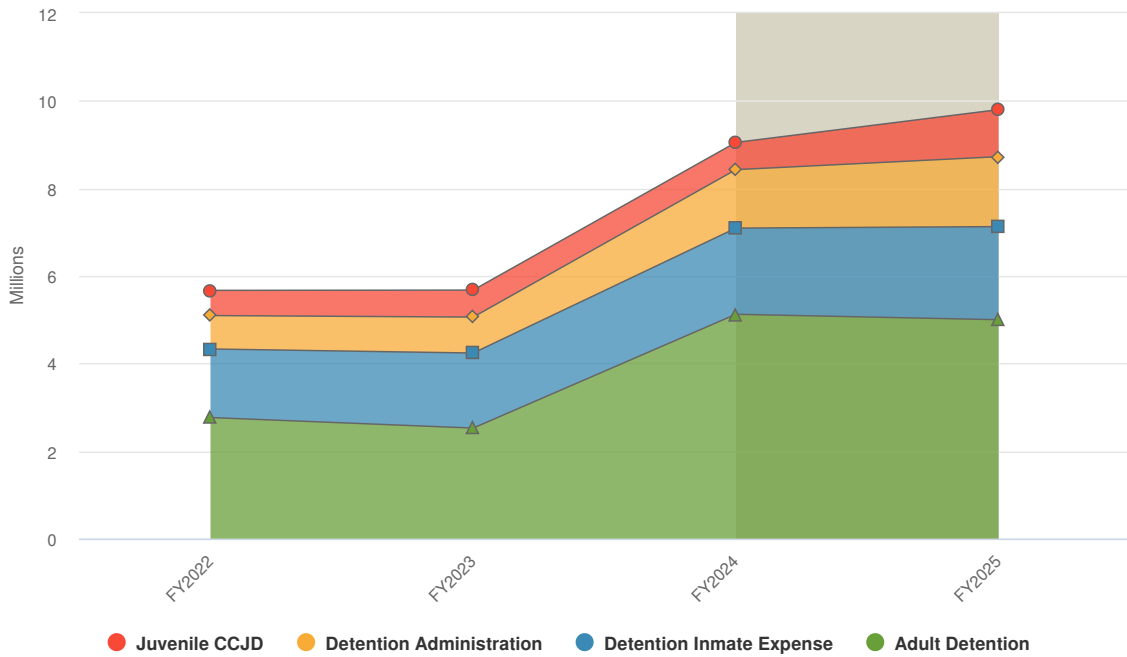


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Detention Administration						
REGULAR SALARIES	401-6-641-102-000	\$531,002.35	\$840,705.00	\$939,881.06	11.8%	
OVERTIME SALARIES	401-6-641-105-000	\$553.62	\$5,000.00	\$8,000.00	60%	
MEDICARE TAX	401-6-641-106-000	\$7,518.28	\$12,192.00	\$13,628.28	11.8%	
F I C A	401-6-641-108-000	\$32,146.57	\$52,125.00	\$58,272.63	11.8%	
P E R A	401-6-641-109-000	\$85,834.49	\$149,647.00	\$176,697.64	18.1%	
GROUP INSURANCE	401-6-641-110-000	\$80,459.70	\$145,945.00	\$205,464.08	40.8%	
RETIREE HEALTH CARE	401-6-641-111-000	\$10,232.78	\$16,816.00	\$18,797.62	11.8%	
VEH/HVY EQUIP. REPAIR	401-6-641-221-000	\$6,574.74	\$7,000.00	\$7,000.00	0%	
EMPLOYEE TRAINING	401-6-641-224-000	\$4,891.75	\$8,500.00	\$10,500.00	23.5%	
PER DIEM EXPENSE	401-6-641-225-000	\$2,213.31	\$6,000.00	\$6,000.00	0%	
TRANSPORTATION EXPENSE	401-6-641-227-000	\$5,871.07	\$4,500.00	\$7,500.00	66.7%	
SUPPLIES/TOOLS	401-6-641-230-000	\$9,650.02	\$11,000.00	\$11,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-641-231-000	\$420.28	\$3,500.00	\$42,250.00	1,107.1%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-641-237-000	\$4,551.67	\$6,250.00	\$6,250.00	0%	
UNIFORM ALLOWANCE	401-6-641-238-000	\$734.06	\$1,500.00	\$1,500.00	0%	
DUES & OTHER FEES	401-6-641-253-000	\$0.00	\$1,500.00	\$1,500.00	0%	
PROFESSIONAL SERVICES	401-6-641-260-000	\$0.00	\$0.00	\$8,000.00	N/A	
CONTRACTUAL SERVICES	401-6-641-267-000	\$0.00	\$1,500.00	\$1,500.00	0%	
WORKERS COMPENSATION	401-6-641-312-000	\$5,600.80	\$15,665.00	\$18,798.00	20%	
TORT LIABILITY INSURANCE	401-6-641-313-000	\$31,507.94	\$37,810.00	\$45,372.00	20%	
POSTAGE/FREIGHT	401-6-641-339-000	\$1,448.67	\$1,500.00	\$2,500.00	66.7%	
LEASE PURCHASE	401-6-641-375-000		\$7,000.00	\$7,000.00	0%	
Total Detention Administration:		\$821,212.10	\$1,335,655.00	\$1,597,411.31	19.6%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Total General Government:		\$821,212.10	\$1,335,655.00	\$1,597,411.31	19.6%	
Public Safety						
Adult Detention						
REGULAR SALARIES	401-6-642-102-000	\$1,200,131.91	\$2,952,519.00	\$2,800,634.30	-5.1%	
OVERTIME SALARIES	401-6-642-105-000	\$652,161.42	\$650,000.00	\$650,000.00	0%	
MEDICARE TAX	401-6-642-106-000	\$26,543.13	\$42,813.00	\$40,609.20	-5.1%	
F I C A	401-6-642-108-000	\$113,494.10	\$183,057.00	\$173,639.33	-5.1%	
P E R A	401-6-642-109-000	\$203,283.27	\$525,550.00	\$526,519.25	0.2%	
GROUP INSURANCE	401-6-642-110-000	\$168,837.98	\$468,464.00	\$468,183.80	-0.1%	
RETIREE HEALTH CARE	401-6-642-111-000	\$24,246.17	\$59,051.00	\$56,012.69	-5.1%	
VEH/HVY EQUIP. REPAIR	401-6-642-221-000	\$0.00	\$2,000.00	\$2,000.00	0%	
EMPLOYEE TRAINING	401-6-642-224-000	\$1,785.00	\$1,000.00	\$8,000.00	700%	
PER DIEM EXPENSE	401-6-642-225-000	\$0.00	\$5,000.00	\$5,000.00	0%	
SUPPLIES/TOOLS	401-6-642-230-000	\$9,315.52	\$12,500.00	\$15,000.00	20%	
NON-EXPENDABLE SUPPLIES	401-6-642-231-000	\$3,423.43	\$24,000.00	\$32,000.00	33.3%	
PRE-EMPLOYMENT PHYSICALS	401-6-642-244-000	\$6,915.26	\$16,500.00	\$16,500.00	0%	
LAUNDRY/CLEANING SERVICE	401-6-642-248-000	\$347.46	\$300.00	\$0.00	-100%	
FACILITY MAINTENANCE/REPAIR	401-6-642-257-000	\$1,593.10	\$3,000.00	\$6,000.00	100%	
PROFESSIONAL SERVICES	401-6-642-260-000	\$12,166.05	\$30,235.00	\$22,235.00	-26.5%	
WORKERS COMPENSATION	401-6-642-312-000	\$31,625.17	\$65,382.00	\$78,458.40	20%	
TORT LIABILITY INSURANCE	401-6-642-313-000	\$16,426.89	\$19,713.00	\$23,655.60	20%	
LIABILITY INSURANCE	401-6-642-315-000	\$2,043.36	\$2,453.00	\$2,943.60	20%	
OTHER INSURANCE	401-6-642-319-000	\$50,000.00	\$60,000.00	\$72,000.00	20%	
POSTAGE/FREIGHT	401-6-642-339-000	-\$29.22	\$0.00	\$0.00	0%	
Total Adult Detention:		\$2,524,310.00	\$5,123,537.00	\$4,999,391.16	-2.4%	

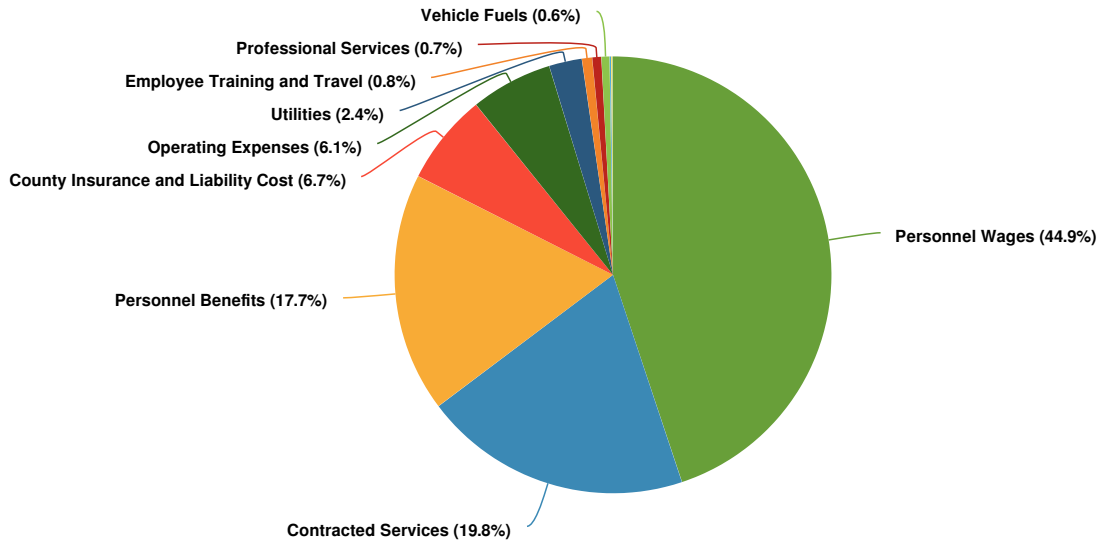


Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Juvenile CCJD						
VEH/HVY EQUIP. REPAIR	401-6-645-221-000	\$240.29	\$0.00	\$0.00	0%	
PER DIEM EXPENSE	401-6-645-225-000		\$0.00	\$3,000.00	N/A	
TRANSPORTATION EXPENSE	401-6-645-227-000	\$470.58	\$8,000.00	\$8,000.00	0%	
SUPPLIES/TOOLS	401-6-645-230-000	\$412.28	\$0.00	\$0.00	0%	
PROFESSIONAL SERVICES	401-6-645-260-000	\$2,458.84	\$3,000.00	\$1,561.00	-48%	
CARE OF PRISONER SERVICES	401-6-645-268-000	\$560,436.96	\$550,000.00	\$1,000,000.00	81.8%	
TORT LIABILITY INSURANCE	401-6-645-313-000	\$22,393.90	\$26,873.00	\$32,247.60	20%	
PROPERTY INSURANCE	401-6-645-314-000	\$5,087.81	\$6,106.00	\$7,327.20	20%	
TELEPHONE	401-6-645-340-000	\$1,821.13	\$1,822.00	\$1,843.68	1.2%	
UTILITIES	401-6-645-341-000	\$22,704.89	\$25,615.00	\$20,492.00	-20%	
Total Juvenile CCJD:		\$616,026.68	\$621,416.00	\$1,074,471.48	72.9%	
Detention Inmate Expense						
VEH/HVY EQUIP. REPAIR	650-6-684-221-000	\$1,072.59	\$1,500.00	\$1,500.00	0%	
EMPLOYEE TRAINING	650-6-684-224-000	\$0.00	\$3,500.00	\$15,000.00	328.6%	
PER DIEM EXPENSE	650-6-684-225-000	\$5,709.92	\$4,500.00	\$6,000.00	33.3%	
MILEAGE REIMBURSEMENT	650-6-684-226-000	\$171.00	\$0.00	\$0.00	0%	
TRANSPORTATION EXPENSE	650-6-684-227-000	\$1,123.65	\$6,500.00	\$6,500.00	0%	
TRANSPORT PRISONERS - PER DIEM	650-6-684-228-000	\$35,162.71	\$35,000.00	\$60,000.00	71.4%	
SUPPLIES/TOOLS	650-6-684-230-000	\$76,762.29	\$100,000.00	\$125,000.00	25%	
NON-EXPENDABLE SUPPLIES	650-6-684-231-000	\$11,232.94	\$44,000.00	\$60,000.00	36.4%	
INMATE SUPPLIES	650-6-684-234-000	\$85,730.37	\$90,000.00	\$150,000.00	66.7%	
KITCHEN SUPPLIES	650-6-684-235-000	\$7,441.65	\$3,000.00	\$10,000.00	233.3%	
UNIFORM ALLOWANCE	650-6-684-238-000	\$2,129.42	\$24,500.00	\$30,000.00	22.4%	
EQUIP.MAINT/REPAIR	650-6-684-249-000	\$3,133.89	\$4,600.00	\$6,000.00	30.4%	

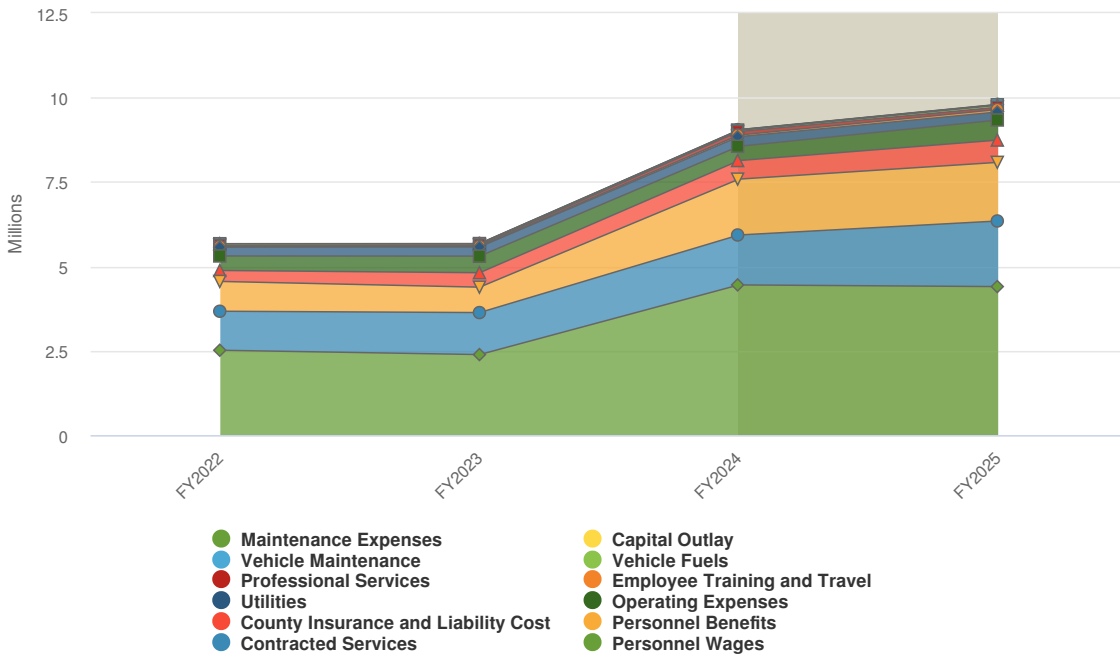
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
RENTALS	650-6-684-251-000	\$4,167.54	\$13,500.00	\$15,000.00	11.1%	
OTHER DUES AND FEES	650-6-684-253-001	\$264,130.51	\$65,240.50	\$70,000.00	7.3%	
PROFESSIONAL SERVICES	650-6-684-260-000	\$20,288.39	\$71,000.00	\$33,000.00	-53.5%	
FEEDING OF PRISONERS	650-6-684-264-000	\$593,603.43	\$686,000.00	\$686,000.00	0%	
CONTRACTUAL SERVICES	650-6-684-267-000	\$53,669.91	\$56,975.00	\$56,975.00	0%	
HOUSING OF PRISONERS	650-6-684-268-000	\$37,129.28	\$185,000.00	\$200,000.00	8.1%	
TORT LIABILITY INSURANCE	650-6-684-313-000	\$190,987.44	\$229,185.00	\$275,022.00	20%	
PROPERTY INSURANCE	650-6-684-314-000	\$72,372.74	\$86,848.00	\$104,217.60	20%	
TELEPHONE	650-6-684-340-000	\$20,835.98	\$20,322.00	\$22,264.78	9.6%	
UTILITIES	650-6-684-341-000	\$227,009.18	\$236,579.00	\$193,994.78	-18%	
Total Detention Inmate Expense:		\$1,713,864.83	\$1,967,749.50	\$2,126,474.16	8.1%	
Total Public Safety:		\$4,854,201.51	\$7,712,702.50	\$8,200,336.81	6.3%	
Total Expenditures:		\$5,675,413.61	\$9,048,357.50	\$9,797,748.12	8.3%	

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/ Project
Number of Adult in Custody (Average)	246	245	250
Number of Juveniles in Custody (Average)	11	15	17
Number of Beds (Adult)	400	400	400
Number of Beds (Juvenile)	0	0	0
Trustee Worked Hours	26,929	23,151	30,000

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.

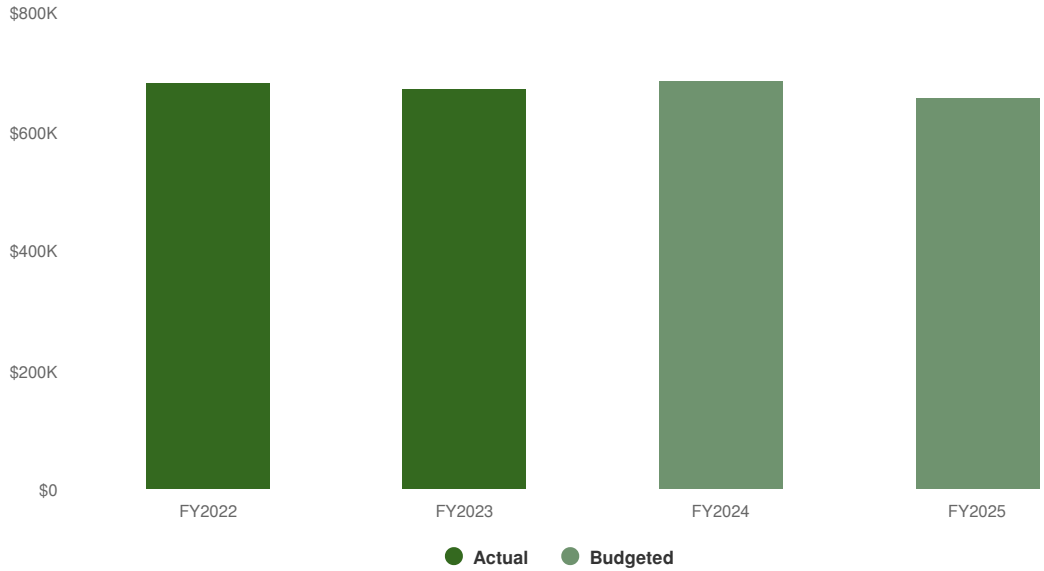
The Council plans, facilitates, and oversees the application process for funding its DWI related programs and makes recommendations for its Fiscal Year disbursements. The funding source includes, but is not limited to, the Local DWI Grant and Distribution, as administered by the Department of Finance 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

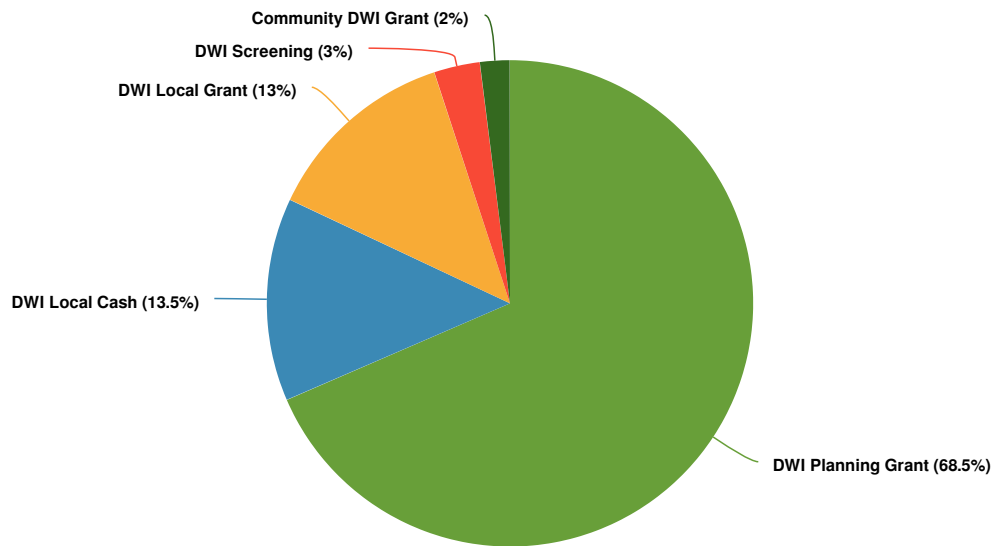
\$656,137 **-\$29,192**
(-4.26% vs. prior year)

DWI Proposed and Historical Budget vs. Actual

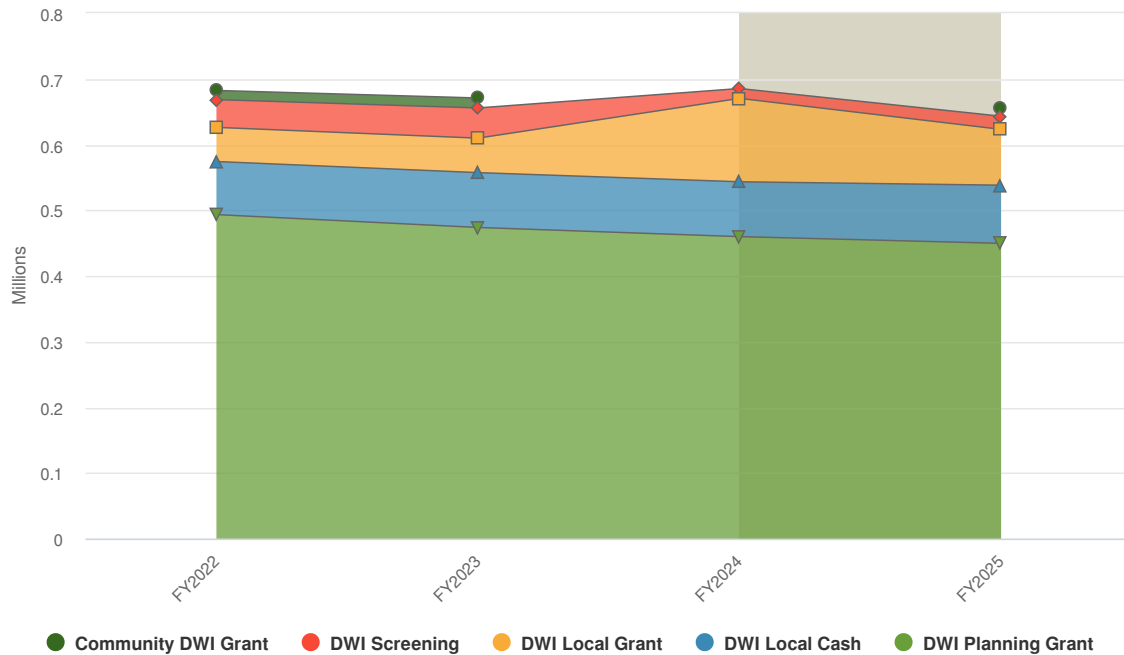


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

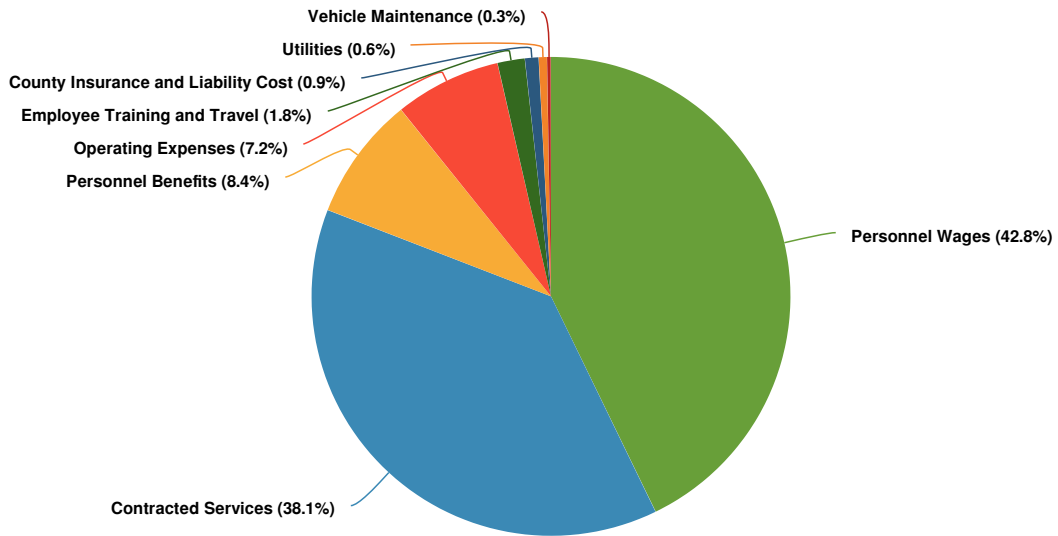
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
DWI Planning Grant						
REGULAR SALARIES	432-7-761-102-000	\$230,591.53	\$170,742.00	\$42,996.28	-74.8%	
TEMPORARY SALARIES	432-7-761-104-000		\$0.00	\$167,580.00	N/A	
OVERTIME SALARIES	432-7-761-105-000	\$513.00	\$5,000.00	\$0.00	-100%	To fund overtime expenses for RPD Officers, DWI Tech and Community Service Tech
MEDICARE TAX	432-7-761-106-000	\$1,288.14	\$1,572.00	\$623.45	-60.3%	
F.I.C.A.	432-7-761-108-000	\$5,507.95	\$6,720.00	\$2,665.77	-60.3%	
P.E.R.A.	432-7-761-109-000	\$15,392.70	\$19,290.00	\$8,083.30	-58.1%	
GROUP INSURANCE	432-7-761-110-000	\$27,866.24	\$28,799.00	\$13,128.46	-54.4%	
RETIREE HEALTH CARE	432-7-761-111-000	\$1,835.28	\$2,168.00	\$859.93	-60.3%	
VEH MAINT & REPAIR	432-7-761-221-000	\$1,259.46	\$1,700.00	\$1,700.00	0%	
EMPLOYEE TRAINING	432-7-761-224-000	\$2,540.00	\$2,200.00	\$2,000.00	-9.1%	
PER DIEM	432-7-761-225-000	\$3,847.35	\$4,000.00	\$5,935.00	48.4%	
MILEAGE REIMBURSEMENT	432-7-761-226-000	\$629.10	\$600.00	\$600.00	0%	
TRANSPORTATION EXPENSE	432-7-761-227-000	\$4,265.94	\$3,600.00	\$3,600.00	0%	
SUPPLIES/TOOLS	432-7-761-230-000	\$11,441.69	\$15,000.00	\$9,000.00	-40%	
NON-EXPENDABLE SUPPLIES	432-7-761-231-000	\$3,490.04	\$13,000.00	\$6,000.00	-53.8%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
SUBSCRIPTIONS/PUBLICATIONS	432-7-761-237-000	\$6,482.35	\$7,000.00	\$4,908.00	-29.9%	
RENTALS	432-7-761-251-000	\$3,597.54	\$5,000.00	\$3,682.00	-26.4%	
PRINTING/PUBLISHING	432-7-761-252-000	\$392.08	\$1,600.00	\$1,600.00	0%	
DUES & OTHER FEES	432-7-761-253-000	\$150.00	\$400.00	\$400.00	0%	
CONTRACTUAL SERVICES	432-7-761-267-000	\$146,750.86	\$162,700.00	\$164,792.00	1.3%	
WORKERS COMPENSATION	432-7-761-312-000	\$1,131.29	\$2,579.00	\$3,094.80	20%	
TORT LIABILITY INSURANCE	432-7-761-313-000	\$847.47	\$1,017.00	\$1,220.40	20%	
POSTAGE/FREIGHT	432-7-761-339-000	\$269.40	\$1,500.00	\$1,500.00	0%	
TELEPHONE	432-7-761-340-000	\$3,666.65	\$3,618.00	\$3,618.00	0%	
Total DWI Planning Grant:		\$473,756.06	\$459,805.00	\$449,587.38	-2.2%	
DWI Local Grant						
SUPPLIES	432-7-762-230-000	\$39.44	\$30,000.00	\$0.00	-100%	
NON-EXPENDABLE SUPPLIES	432-7-762-231-000	\$2,460.56	\$0.00	\$0.00	0%	
CONTRACTUAL SERVICES	432-7-762-267-000	\$50,000.00	\$97,000.00	\$85,000.00	-12.4%	
Total DWI Local Grant:		\$52,500.00	\$127,000.00	\$85,000.00	-33.1%	
Community DWI Grant						
REGULAR SALARIES	432-7-763-102-000	\$15,178.00	\$0.00	\$13,000.00	N/A	
Total Community DWI Grant:		\$15,178.00	\$0.00	\$13,000.00	N/A	
DWI Local Cash						

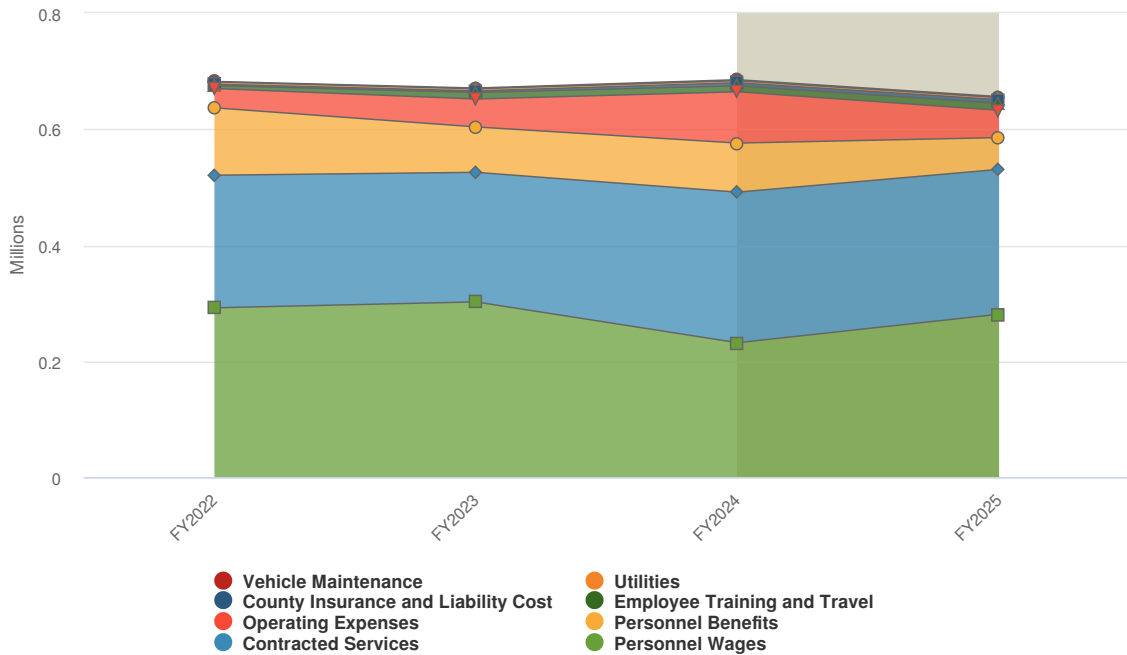
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
REGULAR SALARIES	432-7-765-102-000	\$55,805.39	\$55,932.00	\$57,307.76	2.5%	
MEDICARE TAX	432-7-765-106-000	\$753.27	\$812.00	\$830.96	2.3%	
F.I.C.A.	432-7-765-108-000	\$3,220.65	\$3,468.00	\$3,553.08	2.5%	
P.E.R.A	432-7-765-109-000	\$8,995.63	\$9,957.00	\$10,773.86	8.2%	
GROUP INSURANCE	432-7-765-110-000	\$12,415.08	\$10,727.00	\$13,128.46	22.4%	
RETIREE HEALTH CARE	432-7-765-111-000	\$1,072.68	\$1,120.00	\$1,146.16	2.3%	
SUPPLIES/TOOLS	432-7-765-230-000	\$24.40	\$0.00	\$0.00	0%	
NON-EXPENDABLE SUPPLIES	432-7-765-231-000	\$542.98	\$0.00	\$0.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	432-7-765-237-000	\$0.54	\$0.00	\$0.00	0%	
WORKERS COMPENSATION	432-7-765-312-000	\$682.38	\$1,508.00	\$1,809.60	20%	
Total DWI Local Cash:		\$83,513.00	\$83,524.00	\$88,549.87	6%	
DWI Screening						
SUPPLIES/TOOLS	432-7-766-230-000	\$19,257.30	\$15,000.00	\$17,000.00	13.3%	
NON-EXPENDABLE SUPPLIES	432-7-766-231-000		\$0.00	\$1,000.00	N/A	
SUBSCRIPTIONS/PUBLICATIONS	432-7-766-237-000		\$0.00	\$2,000.00	N/A	
CONTRACTUAL SERVICES	432-7-766-267-000	\$26,725.00	\$0.00	\$0.00	0%	
Total DWI Screening:		\$45,982.30	\$15,000.00	\$20,000.00	33.3%	
Total Public Works:		\$670,929.36	\$685,329.00	\$656,137.25	-4.3%	
Total Expenditures:		\$670,929.36	\$685,329.00	\$656,137.25	-4.3%	

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



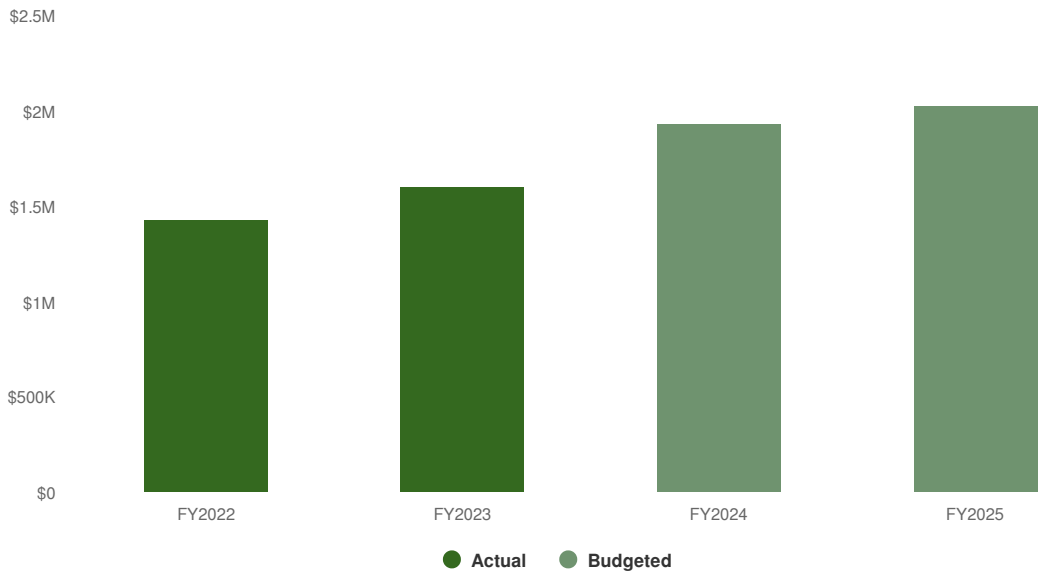
Scott Massey
Facility Maintenance Director

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

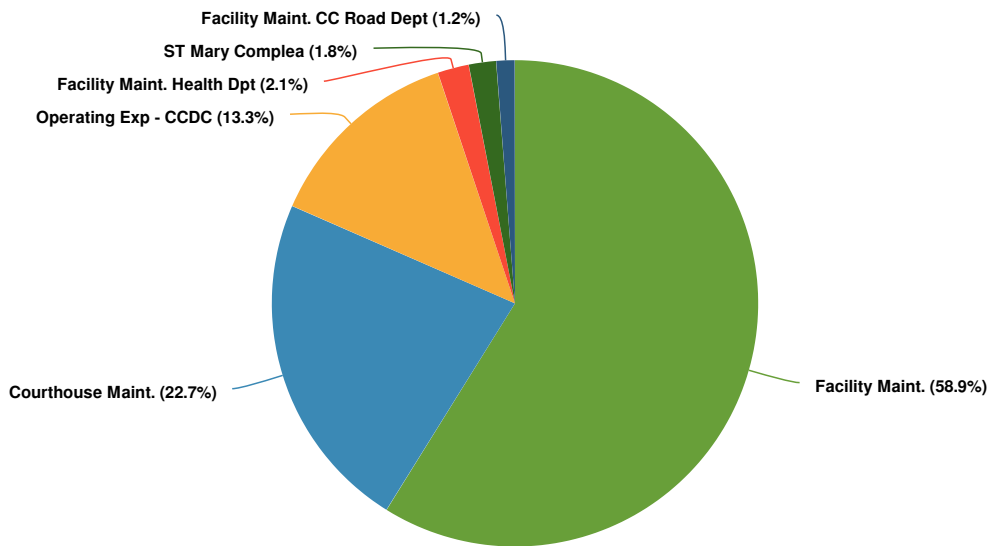
\$2,032,020 **\$101,741**
(5.27% vs. prior year)

Facility Maintenance Proposed and Historical Budget vs. Actual

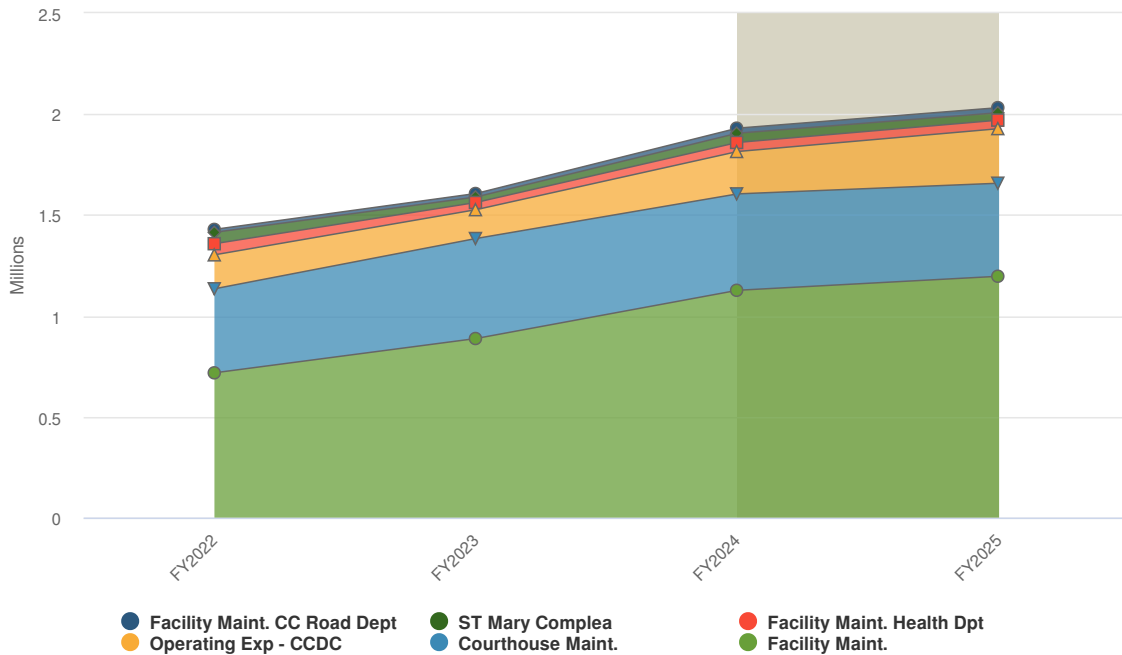


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Facility Maint.						
REGULAR SALARIES	401-6-691-102-000	\$436,306.67	\$560,512.00	\$569,156.95	1.5%	
OVERTIME SALARIES	401-6-691-105-000	\$14,697.82	\$15,000.00	\$15,000.00	0%	
MEDICARE TAX	401-6-691-106-000	\$6,426.69	\$8,129.00	\$8,252.78	1.5%	
F I C A	401-6-691-108-000	\$27,480.20	\$34,752.00	\$35,287.73	1.5%	
P E R A	401-6-691-109-000	\$73,171.99	\$99,772.00	\$107,001.51	7.2%	
GROUP INSURANCE	401-6-691-110-000	\$86,668.50	\$103,811.00	\$100,643.18	-3.1%	
RETIREE HEALTH CARE	401-6-691-111-000	\$8,721.86	\$11,211.00	\$41,977.31	274.4%	
VEH/HVY EQUIP. REPAIR	401-6-691-221-000	\$3,062.31	\$8,000.00	\$8,000.00	0%	
EMPLOYEE TRAINING	401-6-691-224-000	\$30.82	\$1,810.00	\$5,000.00	176.2%	
PER DIEM EXPENSE	401-6-691-225-000	\$0.00	\$1,000.00	\$1,000.00	0%	
MILEAGE REIMBURSEMENT	401-6-691-226-000		\$190.00	\$400.00	110.5%	
TRANSPORTATION EXPENSE	401-6-691-227-000	\$9,759.71	\$15,000.00	\$15,000.00	0%	
SUPPLIES/TOOLS	401-6-691-230-000	\$68,356.37	\$64,000.00	\$60,000.00	-6.2%	
NON-EXPENDABLE SUPPLIES	401-6-691-231-000	\$3,484.21	\$6,000.00	\$6,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-691-237-000	\$517.20	\$500.00	\$500.00	0%	
UNIFORMS	401-6-691-238-000	\$6,820.76	\$8,000.00	\$9,000.00	12.5%	
LANDFILL FEES	401-6-691-242-000	\$268.13	\$2,000.00	\$1,000.00	-50%	
HIGHWAY LIGHTS	401-6-691-243-000	\$24,496.00	\$25,000.00	\$25,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	401-6-691-244-000	\$430.83	\$1,500.00	\$1,500.00	0%	
EMPLOYEE TESTING	401-6-691-247-000	\$97.65	\$1,000.00	\$1,000.00	0%	
LAUNDRY/CLEANING SERVICE	401-6-691-248-000	\$1,629.37	\$0.00	\$0.00	0%	
RENTALS	401-6-691-251-000	\$2,217.83	\$5,000.00	\$5,000.00	0%	
PRINTING/PUBLISHING	401-6-691-252-000	\$0.00	\$0.00	\$200.00	N/A	

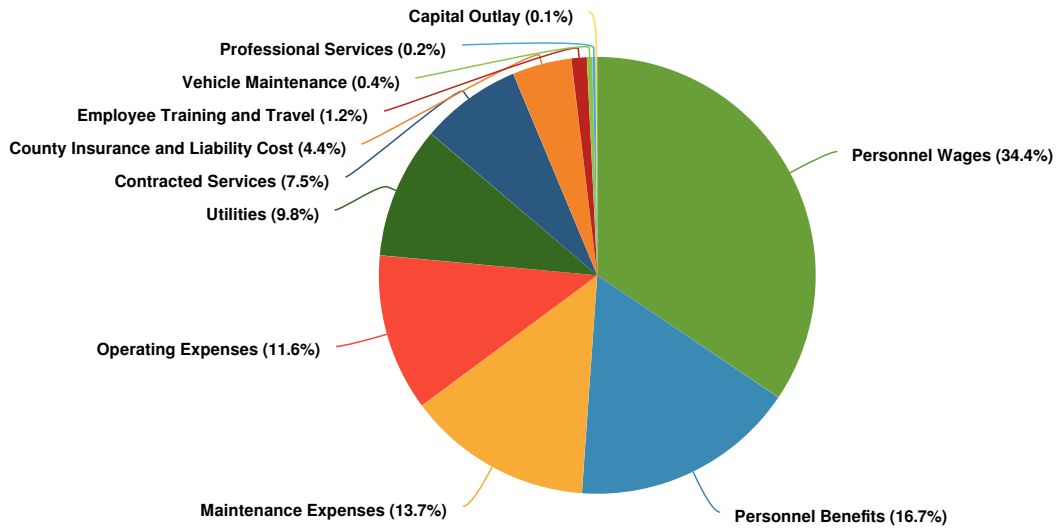
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
BLDG. IMPROVEMENT PROJECTS	401-6-691-256-000		\$15,000.00	\$15,000.00	0%	
FACILITY MAINT/REPAIR	401-6-691-257-000	\$58,447.78	\$65,000.00	\$65,000.00	0%	
PROFESSIONAL SERVICES	401-6-691-260-000	\$777.52	\$3,095.00	\$4,831.00	56.1%	
CONTRACTUAL SERVICES	401-6-691-267-000	\$14,239.74	\$19,000.00	\$33,500.00	76.3%	
WORKERS COMPENSATION	401-6-691-312-000	\$6,283.25	\$14,446.00	\$17,335.20	20%	
TORT LIABILITY INSURANCE	401-6-691-313-000	\$2,835.42	\$3,403.00	\$4,083.60	20%	
PROPERTY INSURANCE	401-6-691-314-000	\$919.02	\$1,103.00	\$1,323.60	20%	
LIABILITY INSURANCE	401-6-691-315-000	\$2,556.49	\$3,068.00	\$3,681.60	20%	
POSTAGE/FREIGHT	401-6-691-339-000	\$1.80	\$100.00	\$100.00	0%	
TELEPHONE	401-6-691-340-000	\$10,035.11	\$9,937.00	\$10,404.04	4.7%	
UTILITIES	401-6-691-341-000	\$16,787.76	\$17,743.00	\$22,533.61	27%	
LEASE PURCHASE	401-6-691-375-000		\$2,500.00	\$2,500.00	0%	
Total Facility Maint.:		\$887,528.81	\$1,126,582.00	\$1,196,212.10	6.2%	
Courthouse Maint.						
REGULAR SALARIES	401-6-692-102-000	\$133,452.77	\$106,247.00	\$107,581.24	1.3%	
OVERTIME SALARIES	401-6-692-105-000	\$10,670.90	\$15,000.00	\$8,000.00	-46.7%	
MEDICARE TAX	401-6-692-106-000	\$2,033.31	\$1,542.00	\$1,559.93	1.2%	
F I C A	401-6-692-108-000	\$8,694.00	\$6,588.00	\$6,670.04	1.2%	
P E R A	401-6-692-109-000	\$22,326.52	\$18,913.00	\$20,225.27	6.9%	
GROUP INSURANCE	401-6-692-110-000	\$24,754.82	\$12,568.00	\$0.00	-100%	
RETIREE HEALTH CARE	401-6-692-111-000	\$2,661.59	\$2,126.00	\$17,610.41	728.3%	
SUPPLIES	401-6-692-230-000	\$29,915.50	\$27,800.00	\$27,000.00	-2.9%	
NON-EXPENDABLE SUPPLIES	401-6-692-231-000		\$200.00	\$2,000.00	900%	
PRE-EMPLOYMENT PHYSICALS	401-6-692-244-000	\$140.02	\$0.00	\$0.00	0%	
FACILITY MAINTENANCE/REPAIR	401-6-692-257-000	\$77,680.90	\$60,000.00	\$60,000.00	0%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
CONTRACTUAL SERVICES	401-6-692-267-000	\$16,121.16	\$34,000.00	\$30,000.00	-11.8%	
WORKERS COMPENSATION	401-6-692-312-000	\$1,480.48	\$3,287.00	\$3,944.40	20%	
TORT LIABILITY INSURANCE	401-6-692-313-000	\$709.74	\$852.00	\$1,022.40	20%	
PROPERTY INSURANCE	401-6-692-314-000	\$39,859.82	\$47,832.00	\$57,398.40	20%	
POSTAGE/FREIGHT	401-6-692-339-000	\$23.60	\$0.00	\$0.00	0%	
TELEPHONE	401-6-692-340-000	\$4,752.83	\$4,357.00	\$8,929.67	105%	
UTILITIES	401-6-692-341-000	\$120,436.93	\$136,542.00	\$109,233.60	-20%	
Total Courthouse Maint.:		\$495,714.89	\$477,854.00	\$461,175.36	-3.5%	
Facility Maint. Health Dpt						
SUPPLIES/TOOLS	401-6-693-230-000	\$1,430.82	\$5,000.00	\$5,000.00	0%	
FACILITY MAINTENANCE/REPAIR	401-6-693-257-000	\$717.68	\$8,000.00	\$8,000.00	0%	
CONTRACTUAL SERVICES	401-6-693-267-000	\$4,053.87	\$2,000.00	\$1,100.00	-45%	
UTILITIES	401-6-693-341-000	\$29,488.88	\$29,999.00	\$28,199.06	-6%	
Total Facility Maint. Health Dpt:		\$35,691.25	\$44,999.00	\$42,299.06	-6%	
Facility Maint. CC Road Dept						
SUPPLIES/TOOLS	401-6-694-230-000	\$7,258.91	\$5,000.00	\$6,000.00	20%	
BLDG.IMPROVEMENT PROJECTS	401-6-694-256-000	\$0.00	\$12,000.00	\$12,000.00	0%	
FACILITY MAINT/REPAIR	401-6-694-257-000	\$7,118.18	\$6,000.00	\$6,000.00	0%	
PROFESSIONAL SERVICES	401-6-694-260-000	\$1,992.64	\$0.00	\$0.00	0%	
CONTRACTUAL SERVICES	401-6-694-267-000	\$841.85	\$2,000.00	\$1,000.00	-50%	
Total Facility Maint. CC Road Dept:		\$17,211.58	\$25,000.00	\$25,000.00	0%	
ST Mary Complea						
SUPPLIES/TOOLS	401-6-699-230-000	\$11,504.60	\$3,000.00	\$3,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-699-231-000		\$1,000.00	\$1,000.00	0%	
RENTALS	401-6-699-251-000	\$208.06	\$0.00	\$0.00	0%	

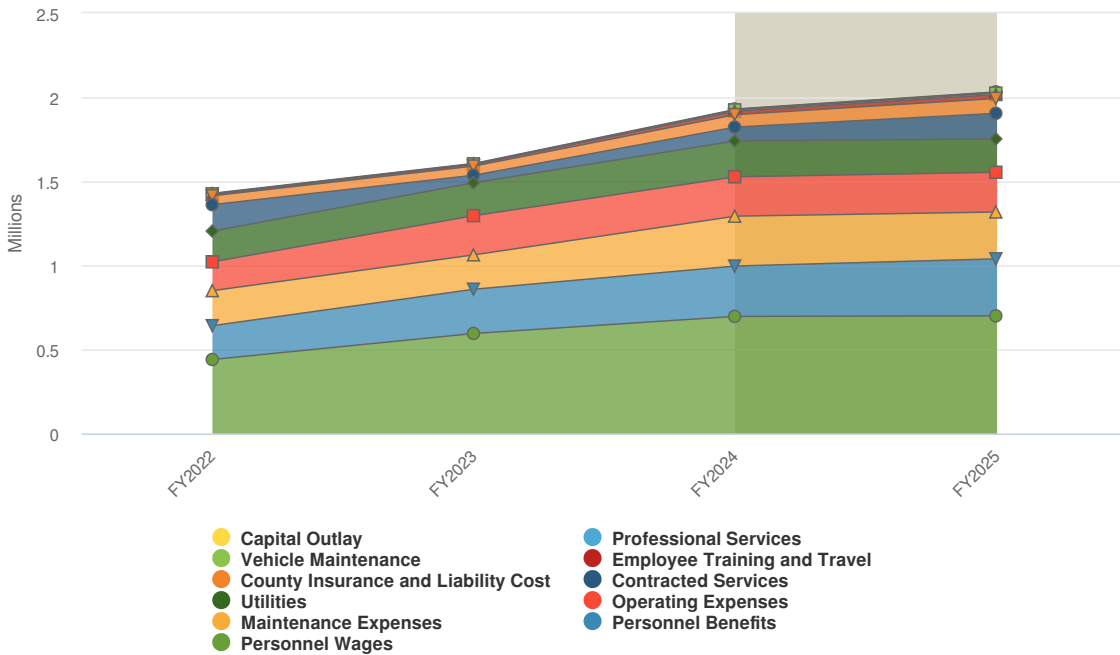
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
BLDG IMPROVEMENT PROJECTS	401-6-699-256-000	\$0.00	\$18,000.00	\$5,000.00	-72.2%	
FACILITY MAINTENANCE/REPAIR	401-6-699-257-000	\$1,388.59	\$7,500.00	\$7,500.00	0%	
CONTRACTUAL SERVICES	401-6-699-267-000		\$1,000.00	\$1,000.00	0%	
UTILITIES	401-6-699-341-000	\$14,175.08	\$15,344.00	\$19,333.44	26%	
Total ST Mary Complea:		\$27,276.33	\$45,844.00	\$36,833.44	-19.7%	
Total General Government:		\$1,463,422.86	\$1,720,279.00	\$1,761,519.96	2.4%	
Public Safety						
Operating Exp - CCDC						
PER DIEM	401-6-696-225-000		\$2,000.00	\$2,000.00	0%	
SUPPLIES/TOOLS	401-6-696-230-000	\$73,278.65	\$76,000.00	\$80,000.00	5.3%	
NON-EXPENDABLE SUPPLIES	401-6-696-231-000	\$469.37	\$2,000.00	\$2,000.00	0%	
RENTALS	401-6-696-251-000	\$646.62	\$1,000.00	\$1,000.00	0%	
BLDG.IMPROVEMENTS	401-6-696-256-000		\$55,000.00	\$50,000.00	-9.1%	
FACILITY MAINT/REPAIR	401-6-696-257-000	\$59,163.11	\$50,000.00	\$50,000.00	0%	
CONTRACTUAL SERVICES	401-6-696-267-000	\$9,361.43	\$24,000.00	\$85,500.00	256.3%	
Total Operating Exp - CCDC:		\$142,919.18	\$210,000.00	\$270,500.00	28.8%	
Total Public Safety:		\$142,919.18	\$210,000.00	\$270,500.00	28.8%	
Total Expenditures:		\$1,606,342.04	\$1,930,279.00	\$2,032,019.96	5.3%	

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:

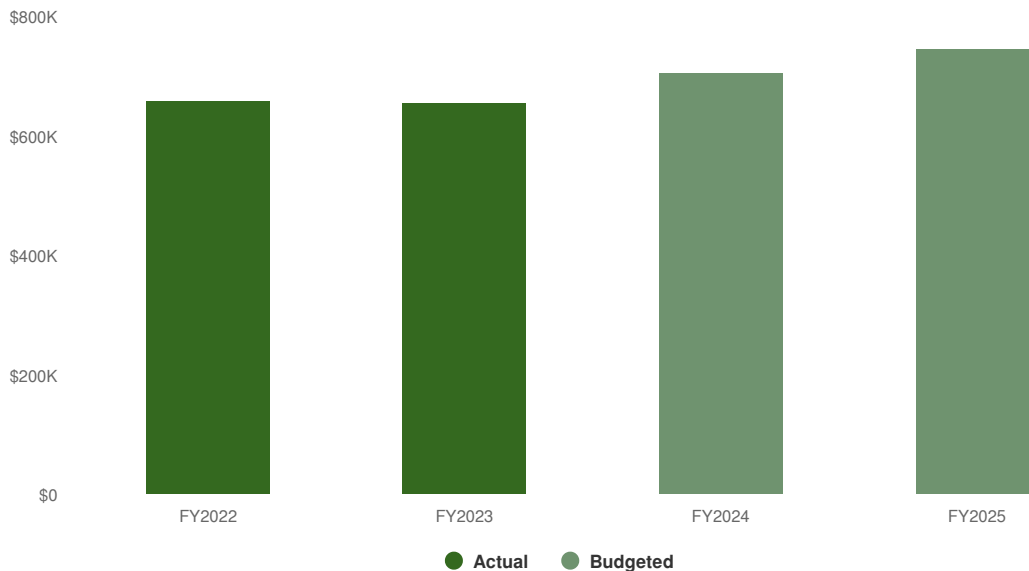
- **Maintaining technology:** This includes fixing computers, installing software updates, and troubleshooting any tech issues that employees encounter.
- **Security:** IT departments make sure the organization's data and devices are safe from hackers and other threats. They also implement policies and 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

\$747,542 **\$41,728**
(5.91% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Information Technology						
REGULAR SALARIES	401-6-622-102-000	\$244,451.42	\$269,955.00	\$283,229.63	4.9%	
OVERTIME SALARIES	401-6-622-105-000	\$968.10	\$3,000.00	\$3,000.00	0%	
MEDICARE TAX	401-6-622-106-000	\$3,479.02	\$3,915.00	\$4,106.83	4.9%	
F I C A	401-6-622-108-000	\$14,875.78	\$16,738.00	\$17,560.24	4.9%	
P E R A	401-6-622-109-000	\$40,896.09	\$48,053.00	\$53,247.17	10.8%	
GROUP INSURANCE	401-6-622-110-000	\$49,379.55	\$50,093.00	\$61,145.57	22.1%	
RETIREE HEALTH CARE	401-6-622-111-000	\$4,873.97	\$5,400.00	\$5,664.59	4.9%	
VEH/HVY EQUIP. REPAIR	401-6-622-221-000	\$0.00	\$500.00	\$1,000.00	100%	
EMPLOYEE TRAINING	401-6-622-224-000	\$10,059.99	\$16,050.00	\$16,000.00	-0.3%	
PER DIEM EXPENSE	401-6-622-225-000	\$145.21	\$800.00	\$1,500.00	87.5%	
MILEAGE REIMBURSEMENT	401-6-622-226-000	\$170.37	\$0.00	\$250.00	N/A	
TRANSPORTATION EXPENSE	401-6-622-227-000		\$150.00	\$250.00	66.7%	
SUPPLIES/TOOLS	401-6-622-230-000	\$4,560.18	\$3,350.00	\$4,000.00	19.4%	
NON-EXPENDABLE SUPPLIES	401-6-622-231-000	\$33,418.14	\$20,000.00	\$25,000.00	25%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-622-237-000	\$431.04	\$450.00	\$300.00	-33.3%	
EQUIP MAINT/AGREEMENTS	401-6-622-249-000	\$232,620.07	\$244,000.00	\$246,500.00	1%	
DUES & OTHER FEES	401-6-622-253-000	\$150.00	\$150.00	\$150.00	0%	
Professional Services	401-6-622-260-000	\$1,775.31	\$7,422.00	\$6,774.00	-8.7%	
WORKERS COMPENSATION	401-6-622-312-000	\$1,102.37	\$2,514.00	\$3,016.80	20%	
TORT LIABILITY INSURANCE	401-6-622-313-000	\$1,266.01	\$1,520.00	\$1,824.00	20%	
PROPERTY INSURANCE	401-6-622-314-000	\$320.93	\$386.00	\$463.20	20%	
LIABILITY INSURANCE	401-6-622-315-000	\$204.33	\$246.00	\$295.20	20%	
POSTAGE/FREIGHT	401-6-622-339-000	\$0.00	\$100.00	\$100.00	0%	



Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
TELEPHONE	401-6-622-340-000	\$3,639.58	\$3,219.00	\$3,268.89	1.5%	
UTILITIES	401-6-622-341-000	\$7,367.40	\$7,803.00	\$8,895.42	14%	
Total Information Technology:		\$656,154.86	\$705,814.00	\$747,541.54	5.9%	
Total General Government:		\$656,154.86	\$705,814.00	\$747,541.54	5.9%	
Total Expenditures:		\$656,154.86	\$705,814.00	\$747,541.54	5.9%	

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:

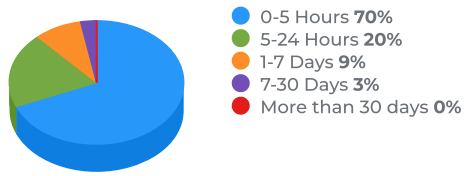
- **Network upgrades:** Replace network equipment to improve availability, security, and redundancy.
- **Server and VM Storage Upgrades:** Replace server equipment, licensing, and software across county sites.

Long Term Objectives:

- Planning and replacement road-map to ensure a more effective and efficient cycle of replacements and upgrades.

Department Performance Measures

Ticket Resolution Time

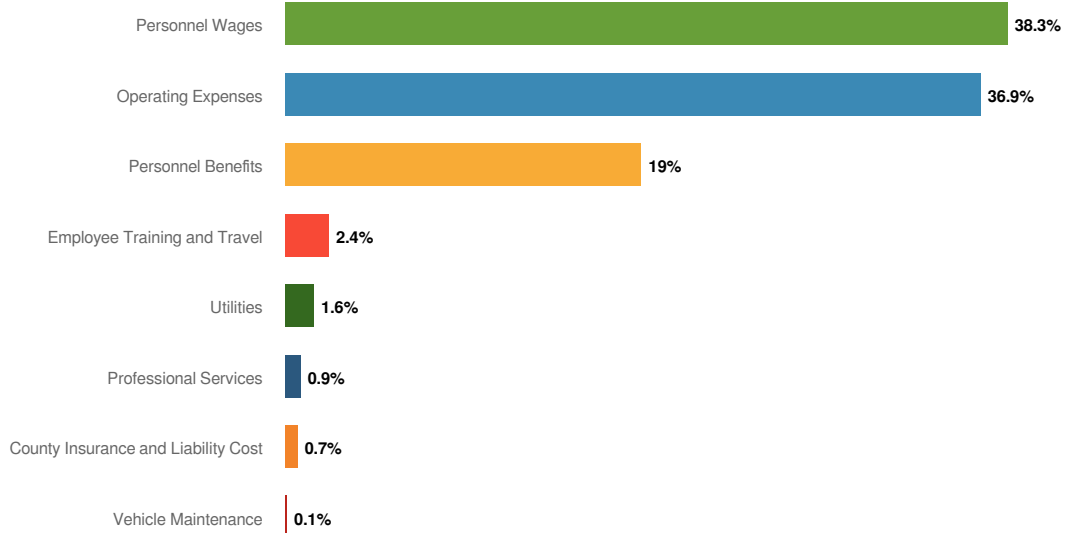


Performance Goals

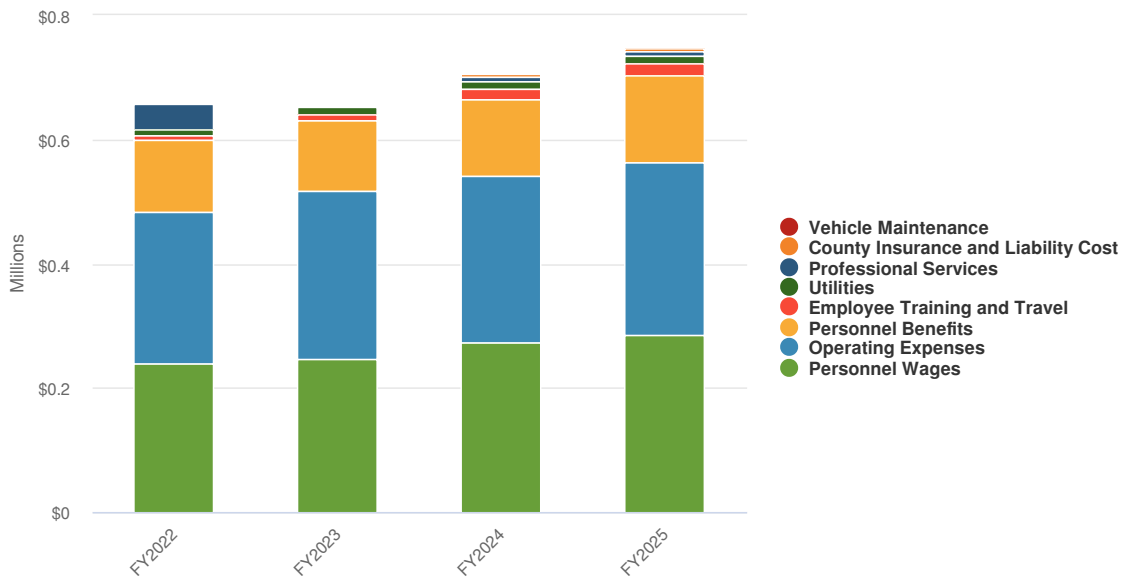
Security Incidents	0
Network Outages	0
Malicious Link and Phishing Clicks	0
Network Outages	0
System Uptime	100%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Finance



Anabel Barraza
CFO

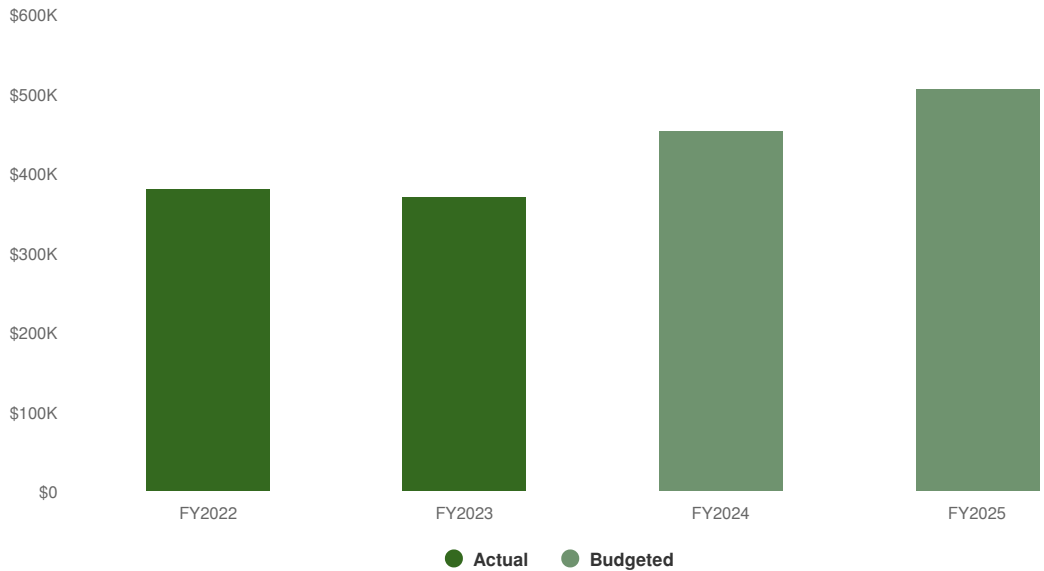
In Chaves County's finance department, we always strive to protect and be good stewards of the taxpayer's money. We have an amazing team that oversees all finances including payroll, accounts payable, fixed assets, accounts receivable and overall budget of the County. We serve as customer services to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

\$508,386 **\$53,890**
(11.86% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Function

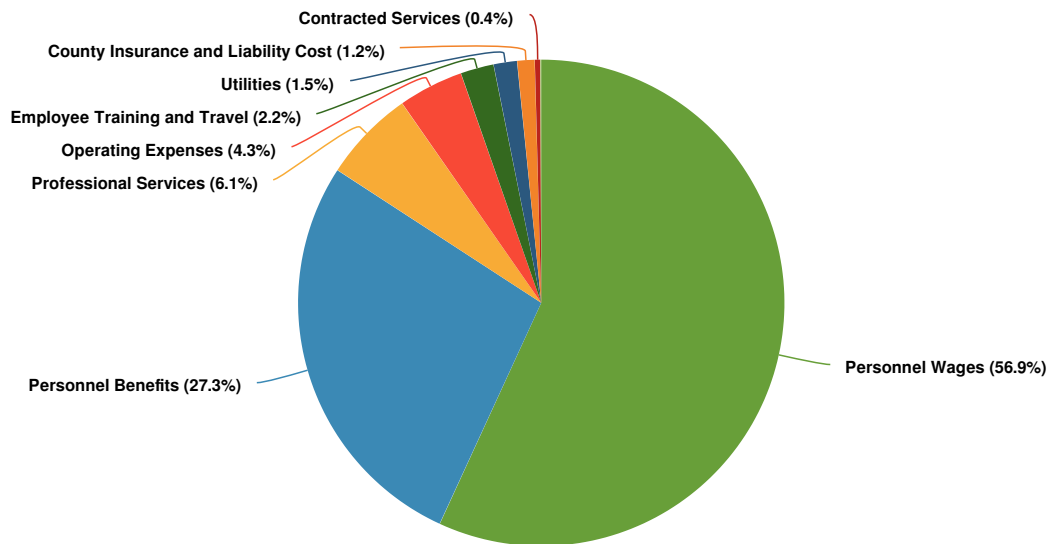
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Finance						

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
REGULAR SALARIES	401-6-631-102-000	\$230,710.43	\$266,670.00	\$282,601.80	6%	
TEMPORARY SALARIES	401-6-631-104-000	\$0.00	\$0.00	\$5,000.00	N/A	
OVERTIME SALARIES	401-6-631-105-000	\$1,034.89	\$1,500.00	\$1,500.00	0%	
MEDICARE TAX	401-6-631-106-000	\$3,295.30	\$3,868.00	\$4,097.73	5.9%	
F I C A	401-6-631-108-000	\$14,090.48	\$16,535.00	\$17,521.31	6%	
P E R A	401-6-631-109-000	\$38,699.04	\$47,468.00	\$53,129.14	11.9%	
GROUP INSURANCE	401-6-631-110-000	\$49,722.12	\$47,881.00	\$58,535.14	22.3%	
RETIREE HEALTH CARE	401-6-631-111-000	\$4,614.08	\$5,334.00	\$5,652.04	6%	
VEH MAINT & REPAIR	401-6-631-221-000	\$116.38	\$250.00	\$250.00	0%	
EMPLOYEE TRAINING	401-6-631-224-000	\$944.00	\$2,450.00	\$4,000.00	63.3%	
PER DIEM EXPENSE	401-6-631-225-000	\$316.38	\$3,100.00	\$6,200.00	100%	
MILEAGE REIMBURSEMENT	401-6-631-226-000	\$180.90	\$1,000.00	\$1,000.00	0%	
TRANSPORTATION EXPENSE	401-6-631-227-000	\$39.70	\$100.00	\$100.00	0%	
SUPPLIES/TOOLS	401-6-631-230-000	\$2,229.01	\$4,000.00	\$4,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-631-231-000	\$3,837.48	\$3,300.00	\$3,500.00	6.1%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-631-237-000	\$820.10	\$800.00	\$800.00	0%	
PRE-EMPLOYMENT PHYSICALS	401-6-631-244-000	\$0.00	\$200.00	\$200.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-631-249-000	\$4,972.59	\$7,000.00	\$7,000.00	0%	
RENTALS	401-6-631-251-000	\$1,916.09	\$2,300.00	\$2,300.00	0%	
PRINTING/PUBLISHING	401-6-631-252-000	\$108.73	\$250.00	\$250.00	0%	
DUES & OTHER FEES	401-6-631-253-000	\$1,305.00	\$1,600.00	\$2,400.00	50%	
PROFESSIONAL SERVICES	401-6-631-260-000	\$1,060.87	\$24,597.00	\$31,142.00	26.6%	
CONTRACTUAL SERVICES	401-6-631-267-000	\$0.00	\$1,880.00	\$1,880.00	0%	
WORKERS COMPENSATION	401-6-631-312-000	\$822.47	\$837.00	\$1,004.40	20%	
TORT LIABILITY INSURANCE	401-6-631-313-000	\$1,650.07	\$1,981.00	\$2,377.20	20%	

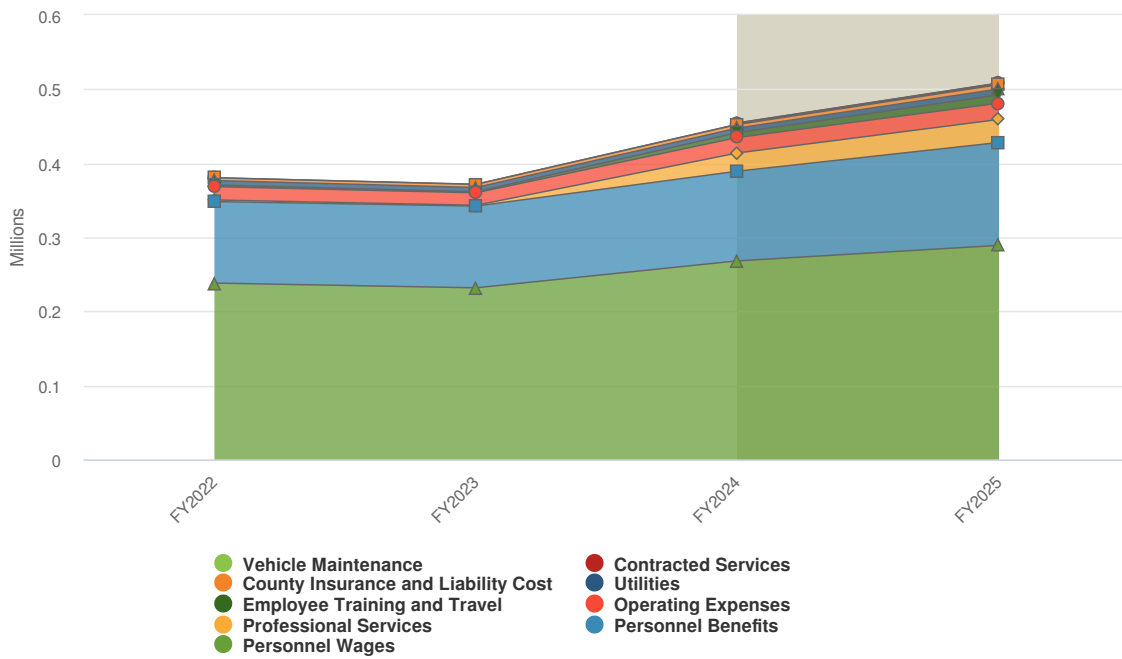
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
PROPERTY INSURANCE	401-6-631-314-000	\$1,064.67	\$1,278.00	\$1,533.60	20%	
LIABILITY INSURANCE	401-6-631-315-000	\$715.94	\$860.00	\$1,032.00	20%	
POSTAGE/FREIGHT	401-6-631-339-000	\$1,619.62	\$1,500.00	\$1,500.00	0%	
TELEPHONE	401-6-631-340-000	\$1,699.58	\$1,700.00	\$1,706.80	0.4%	
UTILITIES	401-6-631-341-000	\$3,970.72	\$4,257.00	\$6,172.65	45%	
Total Finance:		\$371,556.64	\$454,496.00	\$508,385.80	11.9%	
Total General Government:		\$371,556.64	\$454,496.00	\$508,385.80	11.9%	
Total Expenditures:		\$371,556.64	\$454,496.00	\$508,385.80	11.9%	

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 improving the budgeting process to get recognized through Government Finance Officers Association, GFOA, for FY 2025's budget.

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 trainings 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.
- 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
Budgeting Excellence	2025



Grants



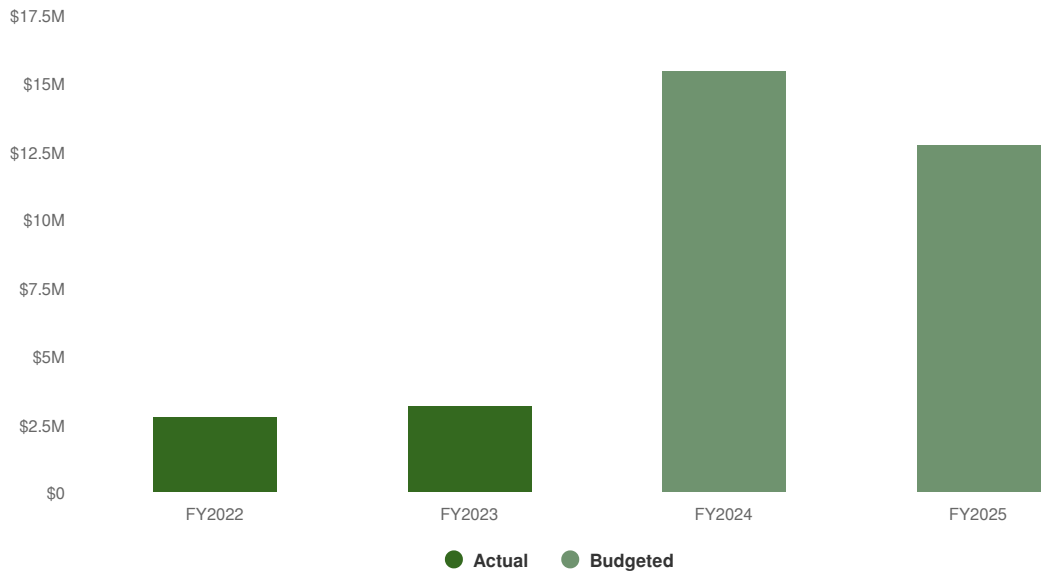
Adrina Zapata
Project Specialist

To passionately pursue funding opportunities, provide support for the programs and agencies that work diligently to improve the quality of life for the citizens of Chaves County.

Expenditures Summary

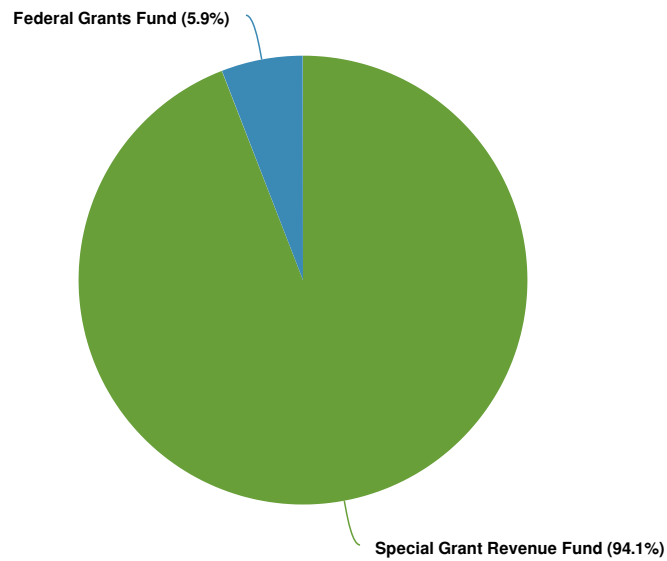
\$12,741,234 **-\$2,708,745**
(-17.53% vs. prior year)

Grants Proposed and Historical Budget vs. Actual



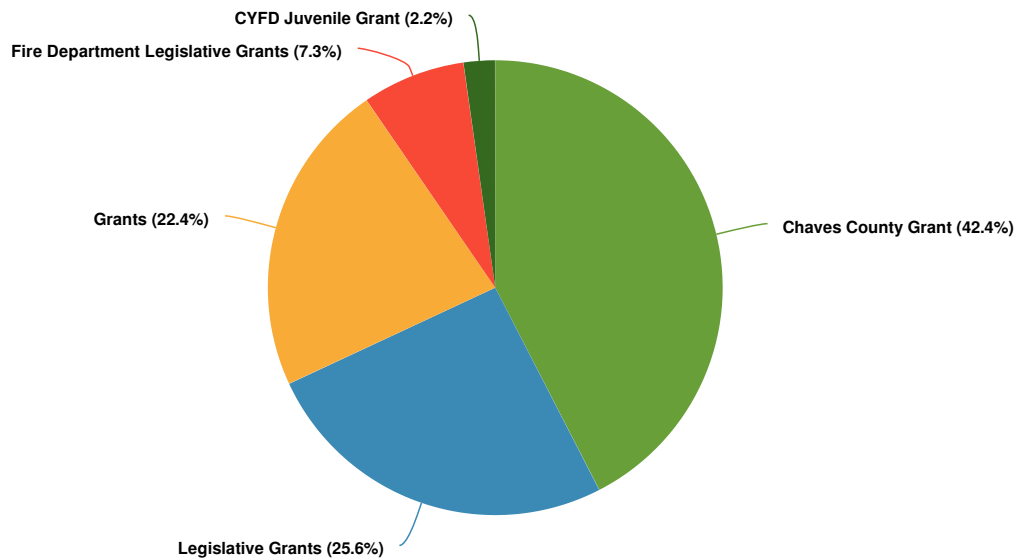
Expenditures by Fund

2025 Expenditures by Fund

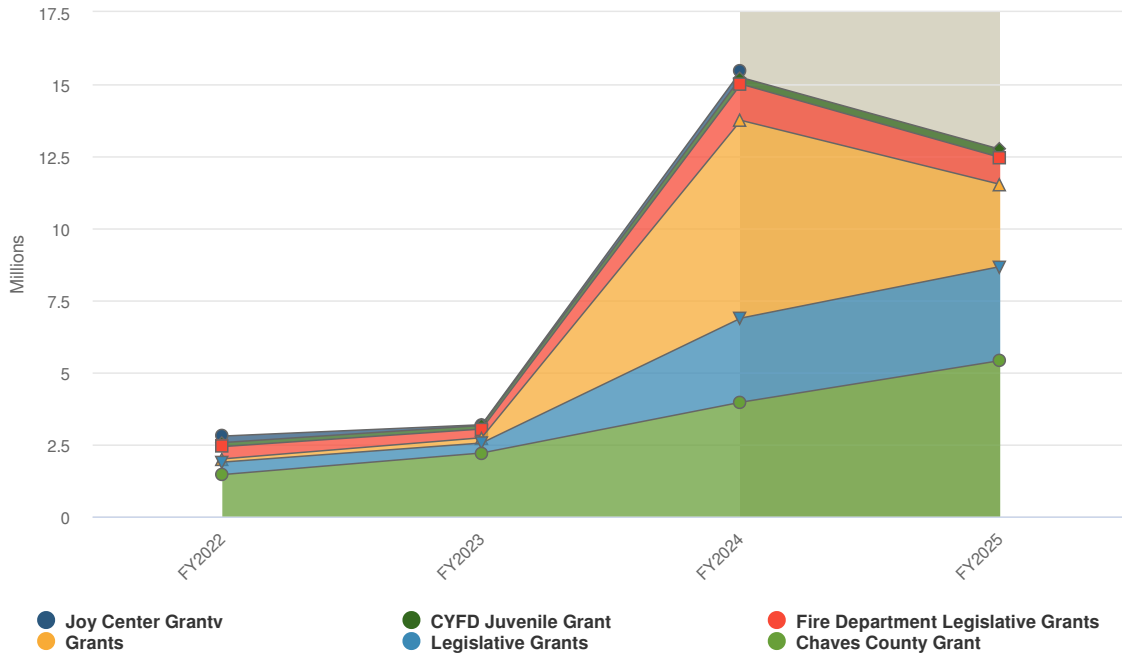


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Grants						
LEDA PROFESSIONAL SERVICES	631-6-697-260-000		\$4,000,000.00	\$0.00	-100%	
PER DIEM	631-8-872-225-000	\$2,696.37	\$2,820.00	\$0.00	-100%	
SOS GRANT	631-8-872-231-000	\$54,367.06	\$0.00	\$0.00	0%	
PRINTING/PUBLISHING (ADV)	631-8-872-252-000	\$9,703.02	\$5,940.00	\$0.00	-100%	
DUES & OTHER FEES	631-8-872-253-000	\$1,607.00	\$0.00	\$0.00	0%	
PROFESSIONAL SERVICES	631-8-872-260-000	\$1,600.00	\$2,652.00	\$0.00	-100%	
ROSWELL MARKET PLACE WALK	631-8-882-247-000		\$2,100,000.00	\$2,100,000.00	0%	
SUPPLIES	631-8-888-230-000	\$113,357.75	\$0.00	\$0.00	0%	
CDBG GRANT- PUBLIC HEALTH BUILDING	645-8-890-247-000		\$750,000.00	\$750,000.00	0%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Total Grants:		\$183,331.20	\$6,861,412.00	\$2,850,000.00	-58.5%	
Joy Center Grantv						
SUPPLIES	631-8-883-230-000	\$13,172.84	\$0.00	\$0.00	0%	
JOY NON-EXPENDABLE SUPPLIES	631-8-883-231-000	\$12,990.52	\$15,170.00	\$0.00	-100%	
CONSTRUCTION PROJECTS	631-8-883-247-000		\$201,345.00	\$0.00	-100%	
Total Joy Center Grantv:		\$26,163.36	\$216,515.00	\$0.00	-100%	
Chaves County Grant						
PER DIEM	631-8-884-225-000	\$0.00	\$95,000.00	\$79,516.00	-16.3%	
MILEAGE REIMBURSEMENT	631-8-884-226-000	\$17,521.98	\$496,820.00	\$446,375.00	-10.2%	
STATE APPROPRIATION	631-8-884-227-000	\$75,000.00	\$0.00	\$0.00	0%	
SUPPLIES	631-8-884-230-000	\$4,825.48	\$0.00	\$0.00	0%	
CONSTRUCTION	631-8-884-247-000	\$372,098.46	\$100,000.00	\$225,000.00	125%	
CONSTRUCTION	631-8-884-247-001	\$0.00	\$0.00	\$590,000.00	N/A	
CONSTRUCTION	631-8-884-247-002	\$0.00	\$0.00	\$270,000.00	N/A	
BUILDING MAINT/REPAIR	631-8-884-257-000	\$0.00	\$150,000.00	\$126,216.00	-15.9%	
PROFESSIONAL SERVICES	631-8-884-260-000		\$190,000.00	\$0.00	-100%	
PROFESSIONAL SERVICES	631-8-884-260-001	\$0.00	\$0.00	\$200,000.00	N/A	
CONTRACTUAL SERVICES	631-8-884-267-000		\$150,000.00	\$148,500.00	-1%	
EQUIPMENT/MACHINERY	631-8-884-371-000	\$6,373.59	\$1.00	\$0.00	-100%	
VEHICLES - COUNTY	631-8-884-372-000	\$150,000.00	\$0.00	\$400,000.00	N/A	
VEHICLES	631-8-884-372-001	\$0.00	\$0.00	\$160,000.00	N/A	
VEHICLES	631-8-884-372-002	\$0.00	\$0.00	\$300,000.00	N/A	
LAND/BUILDING - COUNTY	631-8-884-376-000	\$1,576,672.85	\$2,282,435.00	\$1,963,023.00	-14%	
MACHO DRAW FLOODING DIVERSION	631-8-884-381-000		\$500,000.00	\$0.00	-100%	
CONSTRUCTION	631-8-884-381-001	\$0.00	\$0.00	\$500,000.00	N/A	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Total Chaves County Grant:		\$2,202,492.36	\$3,964,256.00	\$5,408,630.00	36.4%	
CYFD Juvenile Grant						
REGULAR SALARIES	631-8-885-102-000	\$17,182.00	\$68,365.00	\$38,625.00	-43.5%	
PER DIEM	631-8-885-225-000	\$0.00	\$373.00	\$1,000.00	168.1%	
MILEAGE REIMBURSEMENT	631-8-885-226-000	\$0.00	\$200.00	\$0.00	-100%	
TRANSPORTATION EXPENSE	631-8-885-227-000	\$0.00	\$373.00	\$0.00	-100%	
SUPPLIES/TOOLS	631-8-885-230-000		\$25,669.00	\$0.00	-100%	
PROFESSIONAL SERVICES	631-8-885-260-000	\$250.00	\$300.00	\$480.00	60%	
OTHER CONTRACT SERVICES	631-8-885-267-000	\$106,325.00	\$135,890.00	\$244,900.00	80.2%	
Total CYFD Juvenile Grant:		\$123,757.00	\$231,170.00	\$285,005.00	23.3%	
Legislative Grants						
TRAINING	631-8-886-224-000	\$7,476.63	\$12,723.00	\$9,350.00	-26.5%	
MILEAGE REIMBURSEMENT	631-8-886-226-000	\$0.00	\$250,000.00	\$189,200.00	-24.3%	
TRANSPORTATION EXPENSE	631-8-886-227-000	\$35,911.30	\$564,089.00	\$71,375.00	-87.3%	
SUPPLIES/TOOLS	631-8-886-230-000	\$397.23	\$0.00	\$0.00	0%	
NON EXPENDABLE SUPPLIES	631-8-886-231-000	\$82,349.75	\$800,000.00	\$580,787.00	-27.4%	
CONSTRUCTION	631-8-886-247-000	\$0.00	\$900,000.00	\$900,000.00	0%	
CONSTRUCTION	631-8-886-247-001	\$0.00	\$0.00	\$50,000.00	N/A	
CONSTRUCTION	631-8-886-247-002	\$0.00	\$0.00	\$160,000.00	N/A	
PRINTING/PUBLISHING	631-8-886-252-000	\$0.00	\$0.00	\$99,465.00	N/A	
PROFESSIONAL SERVICES	631-8-886-260-000	\$144,372.00	\$168,273.00	\$0.00	-100%	
CONTRACTUAL SERVICES	631-8-886-267-000	\$26,399.27	\$125,475.00	\$38,937.00	-69%	
EQUIPMENT/MACHINERY	631-8-886-371-000	\$49,331.03	\$46,851.00	\$0.00	-100%	
VEHICLES (OTHER AGENCIES)	631-8-886-372-000	\$0.00	\$51,728.00	\$0.00	-100%	
VEHICLES	631-8-886-372-001	\$0.00	\$0.00	\$177,000.00	N/A	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLES	631-8-886-372-002	\$0.00	\$0.00	\$177,000.00	N/A	
VEHICLES	631-8-886-372-003	\$0.00	\$0.00	\$95,000.00	N/A	
VEHICLES	631-8-886-372-004	\$0.00	\$0.00	\$715,000.00	N/A	
LAND/BLDG AGENCIES	631-8-886-376-000	-\$297.84	\$0.00	\$0.00	0%	
Total Legislative Grants:		\$345,939.37	\$2,919,139.00	\$3,263,114.00	11.8%	
Fire Department Legislative Grants						
SUPPLIES	631-8-889-230-000		\$75,000.00	\$25,001.00	-66.7%	
NON-EXPENDABLE SUPPLIES	631-8-889-231-000	\$20,000.00	\$885,000.00	\$876,150.00	-1%	
PROFESSIONAL SERVICES	631-8-889-260-000		\$100,000.00	\$33,334.00	-66.7%	
EQUIPMENT/MACHINERY (FIRE DEPT)	631-8-889-371-000	\$39,992.86	\$10,007.00	\$0.00	-100%	
VEHICLES	631-8-889-372-000	\$54,220.10	\$0.00	\$0.00	0%	
HEAVY EQUIPMENT (PENASCO)	631-8-889-373-000	\$187,480.00	\$187,480.00	\$0.00	-100%	
Total Fire Department Legislative Grants:		\$301,692.96	\$1,257,487.00	\$934,485.00	-25.7%	
Total Public Works:		\$3,183,376.25	\$15,449,979.00	\$12,741,234.00	-17.5%	
Total Expenditures:		\$3,183,376.25	\$15,449,979.00	\$12,741,234.00	-17.5%	

Department Goals

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

Another goal of the community development program is to commit to the safety of our youth. One of the Juvenile Justice Continuum goals is to increase delinquency prevention and intervention programs. In correlation 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. Also, the Chaves County Continuum provides funding for middle school aged youth as an Alternative Education Program afterschool.



Department Objectives

A department objective for our community projects that require grants is to manage all grant agreements effectively, work diligently with strong communication between County personnel and outside agencies.

For the Chaves County Juvenile Continuum, our department objective there is to work closely with local agencies to provide the most effective youth programs where help is needed. Great relationships have been built with the School District, JJPO, Law Enforcement agencies, District Attorney's Office, Public Defender's Office and other community members within the County. These collaborations have provided many new opportunities for our youth, while simultaneously anticipating positive community growth



Department Performance Measures

Measure for Grants:

- Internal appropriation meetings to address project progress.
- Accountability of all assets through grant funding.
- Completion of the required CPMS (Capital Project Management System) quarterly reports.
- Compliance of 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



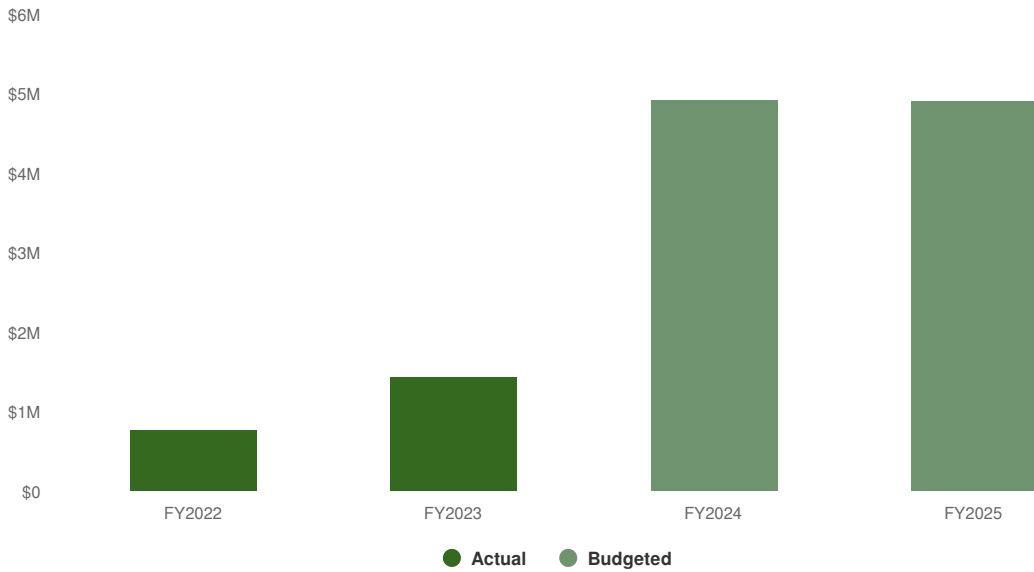
Alex Palomino
Public Services Director

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

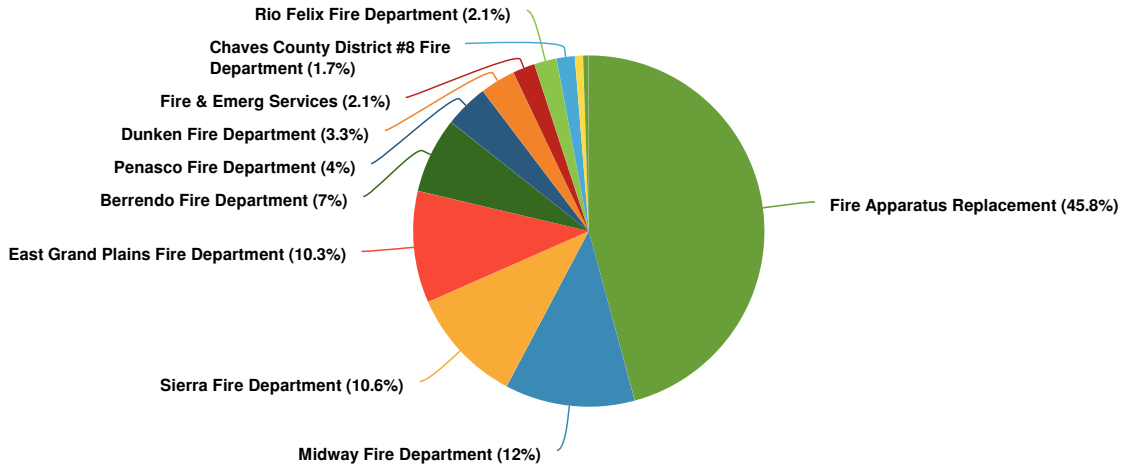
\$4,901,889 **-\$21,954**
(-0.45% vs. prior year)

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

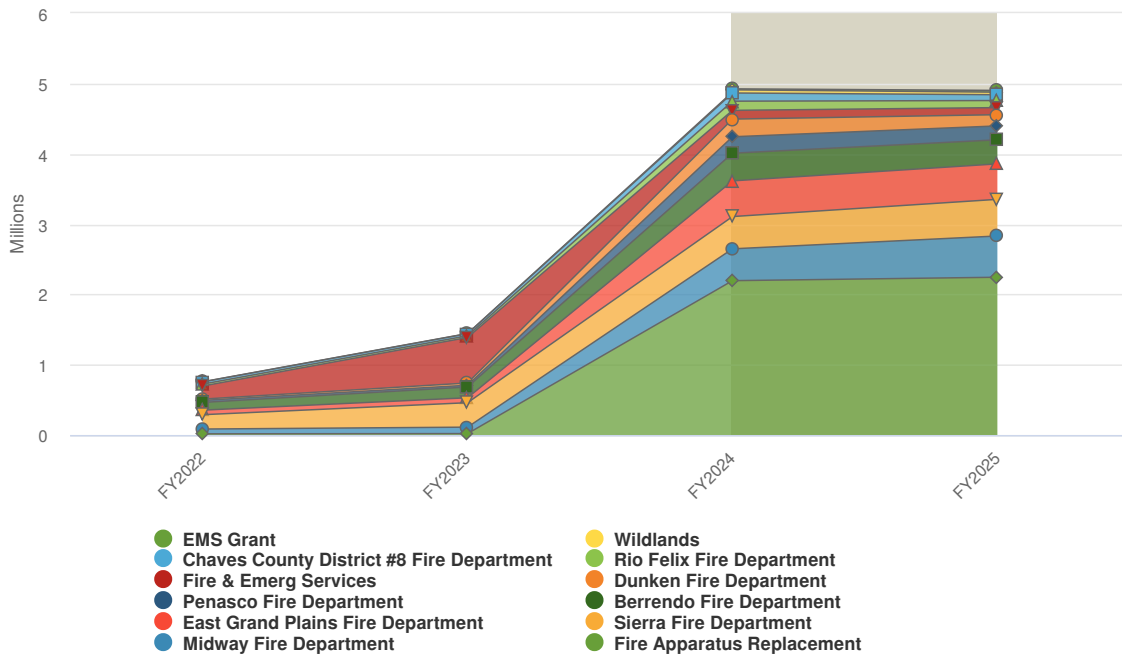


Expenditures by Function

Budgeted Expenditures by Fire Department



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Fire & Emerg Services						
EMPLOYEE TRAINING	401-6-616-224-000	\$0.00	\$6,500.00	\$6,500.00	0%	
PER DIEM EXPENSE	401-6-616-225-000		\$500.00	\$500.00	0%	
MILEAGE REIMBURSEMENT	401-6-616-226-000		\$1,000.00	\$500.00	-50%	
TRANSPORTATION EXPENSE	401-6-616-227-000		\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	401-6-616-230-000	\$209.11	\$1,000.00	\$1,200.00	20%	
NON-EXPENDABLE SUPPLIES	401-6-616-231-000	\$21,621.57	\$17,000.00	\$15,000.00	-11.8%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-616-237-000	\$0.00	\$100.00	\$400.00	300%	
EQUIP MAINT/AGREEMENTS	401-6-616-249-000	\$33,273.81	\$48,000.00	\$35,000.00	-27.1%	
RENTALS	401-6-616-251-000		\$1,000.00	\$1,000.00	0%	
PRINTING/PUBLISHING	401-6-616-252-000	\$0.00	\$200.00	\$500.00	150%	
PROFESSIONAL SERVICES	401-6-616-260-000	\$487.47	\$27,305.00	\$20,380.00	-25.4%	
CONTRACT SERVICES	401-6-616-267-000	\$1,440.00	\$2,500.00	\$2,500.00	0%	
TORT LIABILITY INSURANCE	401-6-616-313-000	\$399.29	\$480.00	\$576.00	20%	
PROPERTY INSURANCE	401-6-616-314-000	\$443.19	\$532.00	\$638.40	20%	
LIABILITY INSURANCE	401-6-616-315-000	\$408.68	\$491.00	\$589.20	20%	
POSTAGE/FREIGHT	401-6-616-339-000	\$6.33	\$100.00	\$150.00	50%	
TELEPHONE	401-6-616-340-000	\$1,065.36	\$1,066.00	\$1,072.40	0.6%	
UTILITIES	401-6-616-341-000	\$3,955.07	\$4,741.00	\$2,370.50	-50%	
WIPP GRANT EXPENSES	401-6-616-361-000	\$0.00	\$11,000.00	\$11,000.00	0%	
DUES & OTHER FEES	603-6-616-253-000	\$584,237.26	\$0.00	\$0.00	0%	
Total Fire & Emerg Services:		\$647,547.14	\$124,515.00	\$100,876.50	-19%	
Total General Government:		\$647,547.14	\$124,515.00	\$100,876.50	-19%	
Public Safety						
Dunken Fire Department						

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
VEH/HVY EQUIP. REPAIR	407-8-811-221-000	\$6,104.44	\$6,000.00	\$10,000.00	66.7%	
VEHICLE FUELS	407-8-811-223-000	\$0.00	\$3,000.00	\$3,000.00	0%	
EMPLOYEE TRAINING	407-8-811-224-000	\$0.00	\$1,500.00	\$1,500.00	0%	
PER DIEM EXPENSE	407-8-811-225-000	\$0.00	\$800.00	\$500.00	-37.5%	
MILEAGE REIMBURSEMENT	407-8-811-226-000	\$0.00	\$1,000.00	\$800.00	-20%	
TRANSPORTAION EXPENSE	407-8-811-227-000	\$0.00	\$2,000.00	\$500.00	-75%	
SUPPLIES/TOOLS	407-8-811-230-000	\$0.00	\$1,000.00	\$2,000.00	100%	
NON-EXPENDABLE SUPPLIES	407-8-811-231-000	\$0.00	\$4,000.00	\$3,500.00	-12.5%	
AIR PACKS & BUNKER GEAR	407-8-811-233-000	\$0.00	\$14,000.00	\$15,000.00	7.1%	
EQUIP MAINT/REPAIR	407-8-811-249-000	\$11,911.99	\$3,000.00	\$10,000.00	233.3%	
PRINTING/PUBLISHING	407-8-811-252-000	\$0.00	\$100.00	\$200.00	100%	
PROFESSIONAL SERVICES	407-8-811-260-000	\$866.74	\$531.00	\$1,232.00	132%	
CONTRACT SERVICES	407-8-811-267-000	\$0.00	\$1,500.00	\$500.00	-66.7%	
PROPERTY INSURANCE	407-8-811-314-000	\$814.77	\$978.00	\$600.00	-38.7%	
LIABILITY INSURANCE	407-8-811-315-000	\$1,736.08	\$2,084.00	\$2,000.00	-4%	
OTHER INSURANCE	407-8-811-319-000	\$2,885.93	\$3,464.00	\$3,000.00	-13.4%	
POSTAGE/FREIGHT	407-8-811-339-000	\$0.00	\$100.00	\$100.00	0%	
TELEPHONE	407-8-811-340-000	\$2,395.73	\$2,396.00	\$1,600.00	-33.2%	
UTILITIES	407-8-811-341-000	\$5,408.00	\$4,030.00	\$3,500.00	-13.2%	
VEHICLES	407-8-811-372-000	\$0.00	\$200,000.00	\$100,000.00	-50%	
Total Dunken Fire Department:		\$32,123.68	\$251,483.00	\$159,532.00	-36.6%	
East Grand Plains Fire Department						
MEDICARE TAX	408-8-812-106-000	\$2.88	\$0.00	\$0.00	0%	
F I C A	408-8-812-108-000	\$12.28	\$0.00	\$0.00	0%	
VEH/HVY EQUIP. REPAIR	408-8-812-221-000	\$8,574.25	\$9,000.00	\$6,000.00	-33.3%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLE FUELS	408-8-812-223-000	\$3,754.54	\$4,000.00	\$4,000.00	0%	
EMPLOYEE TRAINING	408-8-812-224-000	\$0.00	\$1,500.00	\$1,500.00	0%	
PER DIEM EXPENSE	408-8-812-225-000	\$0.00	\$2,000.00	\$2,000.00	0%	
MILEAGE REIMBURSEMENT	408-8-812-226-000	\$0.00	\$700.00	\$700.00	0%	
TRANSPORTATION EXPENSE	408-8-812-227-000	\$615.28	\$3,200.00	\$3,200.00	0%	
SUPPLIES/TOOLS	408-8-812-230-000	\$778.96	\$5,000.00	\$5,000.00	0%	
NON-EXPENDABLE SUPPLIES	408-8-812-231-000	\$0.00	\$9,500.00	\$9,500.00	0%	
AIR PACKS & BUNKER GEAR	408-8-812-233-000	\$0.00	\$30,000.00	\$30,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	408-8-812-237-000	\$0.00	\$100.00	\$100.00	0%	
UNIFORMS	408-8-812-238-000	\$492.76	\$1,000.00	\$1,000.00	0%	
EQUIPMENT MAINT/REPAIR	408-8-812-249-000	\$7,525.22	\$10,000.00	\$10,000.00	0%	
RENTALS	408-8-812-251-000	\$1,627.77	\$3,000.00	\$3,000.00	0%	
PRINTING/PUBLISHING	408-8-812-252-000	\$0.00	\$300.00	\$300.00	0%	
DUES & OTHER FEES	408-8-812-253-000	\$0.00	\$500.00	\$500.00	0%	
BLDG. IMPROVEMENT PROJECTS	408-8-812-256-000	\$0.00	\$2,500.00	\$2,500.00	0%	
FACILITY MAINTENANCE/REPAIR	408-8-812-257-000	\$849.68	\$10,000.00	\$5,000.00	-50%	
PROFESSIONAL SERVICES	408-8-812-260-000	\$1,369.75	\$784.00	\$4,200.00	435.7%	
CONTRACTUAL SERVICES	408-8-812-267-000	\$678.00	\$1,200.00	\$1,200.00	0%	
PROPERTY INSURANCE	408-8-812-314-000	\$2,610.11	\$3,133.00	\$3,759.60	20%	
LIABILITY INSURANCE	408-8-812-315-000	\$3,473.71	\$4,169.00	\$5,002.80	20%	
OTHER INSURANCE	408-8-812-319-000	\$2,885.93	\$7,464.00	\$8,956.80	20%	
POSTAGE/FREIGHT	408-8-812-339-000	\$0.00	\$100.00	\$100.00	0%	
TELEPHONE	408-8-812-340-000	\$4,337.40	\$4,160.00	\$4,789.41	15.1%	
UTILITIES	408-8-812-341-000	\$8,338.35	\$9,635.00	\$7,418.95	-23%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
EQUIP/MACHINERY	408-8-812-371-000	\$2,498.00	\$15,000.00	\$15,000.00	0%	
VEHICLES	408-8-812-372-000	\$0.00	\$350,000.00	\$350,000.00	0%	
NMFA PAYMENTS	408-8-812-375-000	\$19,752.42	\$19,754.30	\$19,754.30	0%	
Total East Grand Plains Fire Department:		\$70,177.29	\$507,699.30	\$504,481.86	-0.6%	
Penasco Fire Department						
VEH/HVY EQUIP. REPAIR	409-8-813-221-000	\$0.00	\$10,000.00	\$20,000.00	100%	
VEHICLE FUELS	409-8-813-223-000	\$1,669.85	\$4,000.00	\$4,000.00	0%	
EMPLOYEE TRAINING	409-8-813-224-000	\$0.00	\$3,000.00	\$4,500.00	50%	
PER DIEM EXPENSE	409-8-813-225-000	\$0.00	\$2,000.00	\$1,000.00	-50%	
TRANSPORTATION EXPENSE	409-8-813-227-000	\$908.13	\$2,500.00	\$1,000.00	-60%	
SUPPLIES/TOOLS	409-8-813-230-000	\$580.08	\$5,000.00	\$5,000.00	0%	
NON-EXPENDABLE SUPPLIES	409-8-813-231-000	\$519.54	\$5,000.00	\$5,000.00	0%	
AIR PACKS & BUNKER GEAR	409-8-813-233-000	\$0.00	\$25,000.00	\$25,000.00	0%	
EQUIPMENT MAINT/REPAIR	409-8-813-249-000	\$1,824.31	\$10,000.00	\$10,000.00	0%	
BLDG. IMPROVEMENT PROJECTS	409-8-813-256-000	\$0.00	\$10,000.00	\$10,000.00	0%	
FACILITY MAINTENANCE/REPAIR	409-8-813-257-000	\$664.40	\$15,000.00	\$15,000.00	0%	
PROFESSIONAL SERVICES	409-8-813-260-000	\$1,110.62	\$2,841.00	\$2,087.00	-26.5%	
CONTRACTUAL SERVICES	409-8-813-267-000	\$0.00	\$2,000.00	\$1,500.00	-25%	
PROPERTY INSURANCE	409-8-813-314-000	\$813.29	\$976.00	\$1,171.20	20%	
LIABILITY INSURANCE	409-8-813-315-000	\$2,656.36	\$3,188.00	\$3,825.60	20%	
OTHER INSURANCE	409-8-813-319-000	\$2,885.93	\$3,464.00	\$4,156.80	20%	
TELEPHONE	409-8-813-340-000	\$3,377.05	\$3,371.00	\$3,371.00	0%	
UTILITIES	409-8-813-341-000	\$7,772.91	\$6,282.00	\$6,030.72	-4%	
EQUIP/MACHINERY	409-8-813-371-000	\$0.00	\$20,000.00	\$25,000.00	25%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLES	409-8-813-372-000		\$100,000.00	\$50,000.00	-50%	
Total Penasco Fire Department:		\$24,782.47	\$233,622.00	\$197,642.32	-15.4%	
Berrendo Fire Department						
MEDICARE TAX	411-8-814-106-000	\$24.35	\$0.00	\$0.00	0%	
F I C A	411-8-814-108-000	\$103.92	\$0.00	\$0.00	0%	
VEH/HVY EQUIP. REPAIR	411-8-814-221-000	\$29,424.52	\$65,000.00	\$50,000.00	-23.1%	
EMPLOYEE TRAINING	411-8-814-224-000	\$0.00	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	411-8-814-225-000	\$0.00	\$3,000.00	\$3,000.00	0%	
MILEAGE REIMBURSEMENT	411-8-814-226-000	\$0.00	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	411-8-814-227-000	\$9,073.66	\$10,000.00	\$10,000.00	0%	
SUPPLIES/TOOLS	411-8-814-230-000	\$4,570.22	\$15,000.00	\$15,000.00	0%	
NON-EXPENDABLE SUPPLIES	411-8-814-231-000	\$8,392.39	\$22,000.00	\$22,000.00	0%	
AIR PACKS & BUNKER GEAR	411-8-814-233-000	\$0.00	\$15,000.00	\$50,000.00	233.3%	
SUBSCRIPTIONS/PUBLICATIONS	411-8-814-237-000	\$390.51	\$0.00	\$0.00	0%	
UNIFORMS	411-8-814-238-000	\$9,266.13	\$37,500.00	\$15,000.00	-60%	
EQUIP MAINT/REPAIR	411-8-814-249-000	\$18,938.80	\$12,000.00	\$12,000.00	0%	
RENTALS	411-8-814-251-000	\$0.00	\$2,500.00	\$2,500.00	0%	
DUES & OTHER FEES	411-8-814-253-000	\$0.00	\$200.00	\$200.00	0%	
BLDG. IMPROVEMENT PROJECTS	411-8-814-256-000	\$9,606.41	\$15,000.00	\$50,000.00	233.3%	
FACILITY MAINTENANCE/REPAIR	411-8-814-257-000	\$2,665.00	\$10,000.00	\$10,000.00	0%	
PROFESSIONAL SERVICES	411-8-814-260-000	\$5,135.12	\$5,000.00	\$5,991.00	19.8%	
CONTRACTUAL SERVICES	411-8-814-267-000	\$4,631.32	\$4,000.00	\$4,000.00	0%	
PROPERTY INSURANCE	411-8-814-314-000	\$2,008.04	\$2,410.00	\$2,892.00	20%	
LIABILITY INSURANCE	411-8-814-315-000	\$3,269.37	\$3,924.00	\$4,708.80	20%	
OTHER INSURANCE	411-8-814-319-000	\$7,182.85	\$8,620.00	\$10,344.00	20%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE/FREIGHT	411-8-814-339-000	\$0.00	\$100.00	\$100.00	0%	
TELEPHONE	411-8-814-340-000	\$5,700.65	\$5,332.00	\$5,423.18	1.7%	
UTILITIES	411-8-814-341-000	\$11,143.92	\$11,487.00	\$8,615.25	-25%	
EQUIP/MACHINERY	411-8-814-371-000	\$0.00	\$20,000.00	\$20,000.00	0%	
VEHICLES	411-8-814-372-000	\$22,000.00	\$70,000.00	\$20,000.00	-71.4%	
LAND/BUILDINGS	411-8-814-376-000	\$0.00	\$50,000.00	\$15,000.00	-70%	
Total Berrendo Fire Department:		\$153,527.18	\$393,573.00	\$342,274.23	-13%	
Sierra Fire Department						
MEDICARE TAX	412-8-815-106-000	\$19.60	\$0.00	\$0.00	0%	
F I C A	412-8-815-108-000	\$83.84	\$0.00	\$0.00	0%	
VEH/HVY EQUIP. REPAIR	412-8-815-221-000	\$68,826.50	\$36,500.00	\$35,000.00	-4.1%	
EMPLOYEE TRAINING	412-8-815-224-000	\$917.00	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	412-8-815-225-000	\$704.62	\$4,500.00	\$4,000.00	-11.1%	
MILEAGE REIMBURSEMENT	412-8-815-226-000	\$0.00	\$500.00	\$0.00	-100%	
TRANSPORTATION EXPENSE	412-8-815-227-000	\$14,025.27	\$13,000.00	\$13,000.00	0%	
SUPPLIES/TOOLS	412-8-815-230-000	\$42,102.89	\$30,000.00	\$20,000.00	-33.3%	
NON-EXPENDABLE SUPPLIES	412-8-815-231-000	\$7,676.28	\$20,000.00	\$7,500.00	-62.5%	
AIR PACKS & BUNKER GEAR	412-8-815-233-000	\$4,488.00	\$10,000.00	\$10,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	412-8-815-237-000	\$251.52	\$0.00	\$0.00	0%	
UNIFORMS	412-8-815-238-000	\$7,246.23	\$31,500.00	\$12,000.00	-61.9%	
EQUIPMENT MAINT/AGREEMENTS	412-8-815-249-000	\$15,562.78	\$12,000.00	\$15,000.00	25%	
RENTALS	412-8-815-251-000	\$0.00	\$2,500.00	\$0.00	-100%	
PRINTING/PUBLISHING	412-8-815-252-000	\$762.80	\$100.00	\$0.00	-100%	
DUES & OTHER FEES	412-8-815-253-000	\$0.00	\$200.00	\$0.00	-100%	
BLDG. IMPROVEMENT PROJECTS	412-8-815-256-000	\$20,429.32	\$9,200.00	\$1,000.00	-89.1%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
FACILITY MAINTENANCE/REPAIR	412-8-815-257-000	\$0.00	\$4,500.00	\$5,000.00	11.1%	
PROFESSIONAL SERVICES	412-8-815-260-000	\$4,812.59	\$2,000.00	\$20,000.00	900%	
CONTRACTUAL SERVICES	412-8-815-267-000	\$5,081.65	\$7,000.00	\$7,000.00	0%	
PROPERTY INSURANCE	412-8-815-314-000	\$2,918.75	\$3,503.00	\$4,203.60	20%	
LIABILITY INSURANCE	412-8-815-315-000	\$5,312.73	\$6,376.00	\$7,651.20	20%	
OTHER INSURANCE	412-8-815-319-000	\$15,385.93	\$15,464.00	\$18,556.80	20%	
POSTAGE/FREIGHT	412-8-815-339-000	\$0.00	\$200.00	\$0.00	-100%	
TELEPHONE	412-8-815-340-000	\$2,508.87	\$2,494.00	\$2,602.24	4.3%	
UTILITIES	412-8-815-341-000	\$20,950.64	\$20,516.00	\$21,952.12	7%	
VEHICLES	412-8-815-372-000	\$35,493.00	\$150,000.00	\$240,000.00	60%	
NMFA PAYMENTS	412-8-815-375-000	\$71,963.20	\$71,962.86	\$71,963.00	0%	
Total Sierra Fire Department:		\$347,524.01	\$459,015.86	\$521,428.96	13.6%	
Midway Fire Department						
VEH/HVY EQUIP. REPAIR	410-8-816-221-000	\$10,839.09	\$30,000.00	\$30,000.00	0%	
EMPLOYEE TRAINING	410-8-816-224-000	\$310.00	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	410-8-816-225-000	\$0.00	\$500.00	\$2,000.00	300%	
MILEAGE REIMBURSEMENT	410-8-816-226-000	\$0.00	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	410-8-816-227-000	\$17,296.11	\$20,000.00	\$7,500.00	-62.5%	
SUPPLIES/TOOLS	410-8-816-230-000	\$7,015.26	\$30,000.00	\$15,000.00	-50%	
NON-EXPENDABLE SUPPLIES	410-8-816-231-000	\$0.00	\$20,000.00	\$10,000.00	-50%	
AIR PACKS & BUNKER GEAR	410-8-816-233-000	\$0.00	\$25,000.00	\$20,000.00	-20%	
SUBSCRIPTIONS/PUBLICATIONS	410-8-816-237-000	\$37.18	\$500.00	\$500.00	0%	
UNIFORMS	410-8-816-238-000	\$4,098.64	\$10,000.00	\$10,000.00	0%	
EQUIP MAINT/AGREEMENTS	410-8-816-249-000	\$6,321.71	\$5,000.00	\$10,000.00	100%	
RENTALS	410-8-816-251-000	\$0.00	\$1,000.00	\$600.00	-40%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
PRINTING/PUBLISHING	410-8-816-252-000	\$277.44	\$500.00	\$500.00	0%	
DUES & OTHER FEES	410-8-816-253-000	\$0.00	\$1,000.00	\$1,000.00	0%	
BLDG. IMPROVEMENT PROJECTS	410-8-816-256-000	\$1,509.20	\$45,000.00	\$20,000.00	-55.6%	
FACILITY MAINTENANCE/REPAIR	410-8-816-257-000	\$0.00	\$15,000.00	\$10,000.00	-33.3%	
PROFESSIONAL SERVICES	410-8-816-260-000	\$2,001.28	\$4,000.00	\$3,137.00	-21.6%	
CONTRACTUAL SERVICES	410-8-816-267-000	\$4,565.00	\$1,500.00	\$1,500.00	0%	
PROPERTY INSURANCE	410-8-816-314-000	\$2,077.56	\$2,494.00	\$2,992.80	20%	
LIABILITY INSURANCE	410-8-816-315-000	\$4,291.05	\$5,150.00	\$6,180.00	20%	
OTHER INSURANCE	410-8-816-319-000	\$2,885.93	\$4,000.00	\$4,800.00	20%	
POSTAGE/FREIGHT	410-8-816-339-000	\$0.00	\$100.00	\$100.00	0%	
TELEPHONE	410-8-816-340-000	\$4,911.84	\$4,794.00	\$4,998.22	4.3%	
UTILITIES	410-8-816-341-000	\$12,277.47	\$12,353.00	\$9,511.81	-23%	
VEHICLES	410-8-816-372-000	\$0.00	\$198,482.00	\$400,000.00	101.5%	
NMFA PAYMENTS	410-8-816-375-000	\$10,915.84	\$10,916.32	\$10,917.00	0%	
Total Midway Fire Department:		\$91,630.60	\$452,789.32	\$586,736.83	29.6%	
Rio Felix Fire Department						
VEH/HVY EQUIP. REPAIR	413-8-818-221-000	\$1,926.87	\$20,000.00	\$15,000.00	-25%	
VEHICLE FUELS	413-8-818-223-000	\$0.00	\$3,000.00	\$3,000.00	0%	
EMPLOYEE TRAINING	413-8-818-224-000	\$841.75	\$3,600.00	\$3,500.00	-2.8%	
PER DIEM EXPENSE	413-8-818-225-000	\$0.00	\$2,500.00	\$1,000.00	-60%	
TRANSPORTATION EXPENSE	413-8-818-227-000	\$0.00	\$2,000.00	\$500.00	-75%	
SUPPLIES/TOOLS	413-8-818-230-000	\$103.90	\$5,000.00	\$2,000.00	-60%	
NON-EXPENDABLE SUPPLIES	413-8-818-231-000	\$677.00	\$2,000.00	\$2,000.00	0%	
AIR PACKS & BUNKER GEAR	413-8-818-233-000	\$0.00	\$20,000.00	\$15,000.00	-25%	
UNIFORMS	413-8-818-238-000	\$0.00	\$500.00	\$500.00	0%	

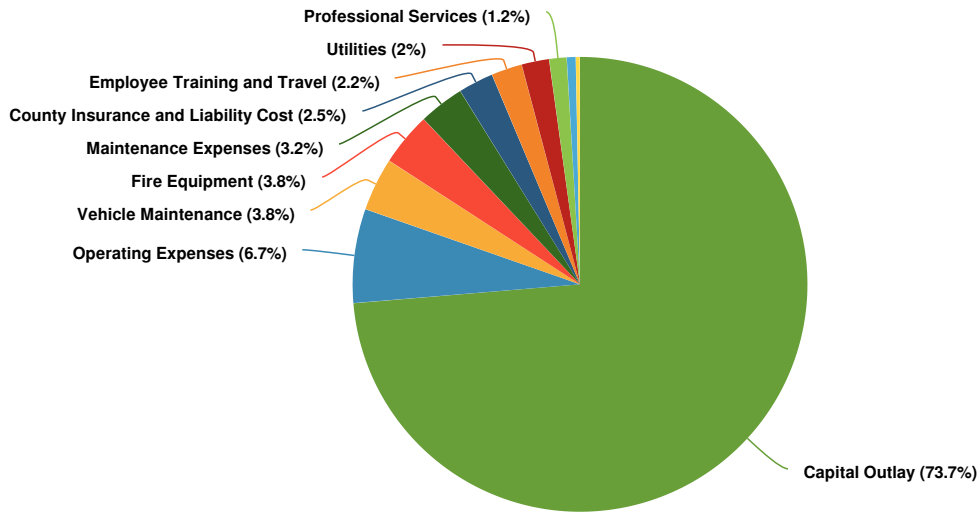
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
EQUIPMENT MAINT/REPAIR	413-8-818-249-000	\$4,092.07	\$5,000.00	\$10,000.00	100%	
RENTALS	413-8-818-251-000	\$542.88	\$700.00	\$800.00	14.3%	
DUES & OTHER FEES	413-8-818-253-000	\$0.00	\$100.00	\$0.00	-100%	
BLDG. IMPROVEMENT PROJECTS	413-8-818-256-000	\$0.00	\$10,000.00	\$10,000.00	0%	
FACILITY MAINTENANCE/REPAIR	413-8-818-257-000	\$0.00	\$15,000.00	\$10,000.00	-33.3%	
PROFESSIONAL SERVICES	413-8-818-260-000	\$314.01	\$3,500.00	\$2,328.00	-33.5%	
CONTRACTUAL SERVICES	413-8-818-267-000	\$0.00	\$2,000.00	\$1,500.00	-25%	
PROPERTY INSURANCE	413-8-818-314-000	\$895.87	\$1,076.00	\$1,291.20	20%	
LIABILITY INSURANCE	413-8-818-315-000	\$1,430.35	\$1,717.00	\$2,060.40	20%	
OTHER INSURANCE	413-8-818-319-000	\$2,885.93	\$7,153.00	\$12,583.60	75.9%	
POSTAGE/FREIGHT	413-8-818-339-000	\$0.00	\$100.00	\$0.00	-100%	
TELEPHONE	413-8-818-340-000	\$2,627.11	\$2,629.00	\$2,714.97	3.3%	
UTILITIES	413-8-818-341-000	\$8,081.37	\$4,770.00	\$4,865.40	2%	
EQUIP/MACHINERY	413-8-818-371-000	\$0.00	\$18,000.00	\$0.00	-100%	
Total Rio Felix Fire Department:		\$24,419.11	\$130,345.00	\$100,643.57	-22.8%	
Chaves County District #8 Fire Department						
VEH/HVY EQUIP. REPAIR	414-8-819-221-000	\$2,040.95	\$25,000.00	\$20,000.00	-20%	
EMPLOYEE TRAINING	414-8-819-224-000	\$0.00	\$2,000.00	\$5,500.00	175%	
TRANSPORTATION EXPENSE	414-8-819-227-000	\$2,257.71	\$7,000.00	\$1,000.00	-85.7%	
SUPPLIES/TOOLS	414-8-819-230-000	\$136.69	\$7,000.00	\$1,000.00	-85.7%	
NON-EXPENDABLE SUPPLIES	414-8-819-231-000	\$448.19	\$4,000.00	\$1,000.00	-75%	
AIR PACKS & BUNKER GEAR	414-8-819-233-000	\$0.00	\$34,000.00	\$20,000.00	-41.2%	
UNIFORMS	414-8-819-238-000	\$0.00	\$2,500.00	\$1,500.00	-40%	
EQUIP MAINT/REPAIR	414-8-819-249-000	\$2,130.55	\$4,000.00	\$3,500.00	-12.5%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
RENTALS	414-8-819-251-000	\$536.80	\$2,700.00	\$600.00	-77.8%	
PRINTING/PUBLISHING	414-8-819-252-000	\$0.00	\$100.00	\$100.00	0%	
MAINT/REPAIRS	414-8-819-257-000	\$0.00	\$7,000.00	\$10,000.00	42.9%	
PROFESSIONAL SERVICES	414-8-819-260-000	\$786.74	\$4,247.00	\$1,293.00	-69.6%	
CONTRACTUAL SERVICES	414-8-819-267-000	\$0.00	\$1,300.00	\$1,000.00	-23.1%	
PROPERTY INSURANCE	414-8-819-314-000	\$850.89	\$1,022.00	\$1,226.40	20%	
LIABILITY INSURANCE	414-8-819-315-000	\$1,839.02	\$2,207.00	\$2,648.40	20%	
OTHER INSURANCE	414-8-819-319-000	\$2,885.93	\$5,502.00	\$6,602.40	20%	
POSTAGE/FREIGHT	414-8-819-339-000	\$0.00	\$100.00	\$0.00	-100%	
TELEPHONE	414-8-819-340-000	\$3,119.84	\$3,116.00	\$3,116.00	0%	
UTILITIES	414-8-819-341-000	\$3,374.05	\$3,770.00	\$2,450.50	-35%	
NMFA PAYMENTS	414-8-819-375-000	\$8,456.10	\$0.00	\$0.00	0%	
Total Chaves County District #8 Fire Department:		\$28,863.46	\$116,564.00	\$82,536.70	-29.2%	
Wildlands						
SUPPLIES/TOOLS (WILDLAND)	411-8-820-230-000	\$0.00	\$5,000.00	\$0.00	-100%	
NON-EXPENDABLE SUPPLIES (WILDLAND)	411-8-820-231-000	\$0.00	\$5,000.00	\$0.00	-100%	
UNIFORMS (WILDLAND)	411-8-820-238-000	\$0.00	\$2,500.00	\$4,000.00	60%	
EQUIPMENT MAINT. & REPAIR (WILDLAND)	411-8-820-249-000	\$0.00	\$2,500.00	\$2,500.00	0%	
VEHICLES (WILDLAND)	411-8-820-372-000	\$0.00	\$30,000.00	\$30,000.00	0%	
Total Wildlands:		\$0.00	\$45,000.00	\$36,500.00	-18.9%	
EMS Grant						
EMPLOYEE TRAINING (EMS)	410-8-828-224-000		\$1,000.00	\$1,500.00	50%	
PER DIEM EXPENSE (EMS)	410-8-828-225-000		\$1,500.00	\$1,000.00	-33.3%	
EXPENDABLE SUPPLIES (EMS)	410-8-828-230-000		\$7,000.00	\$6,000.00	-14.3%	

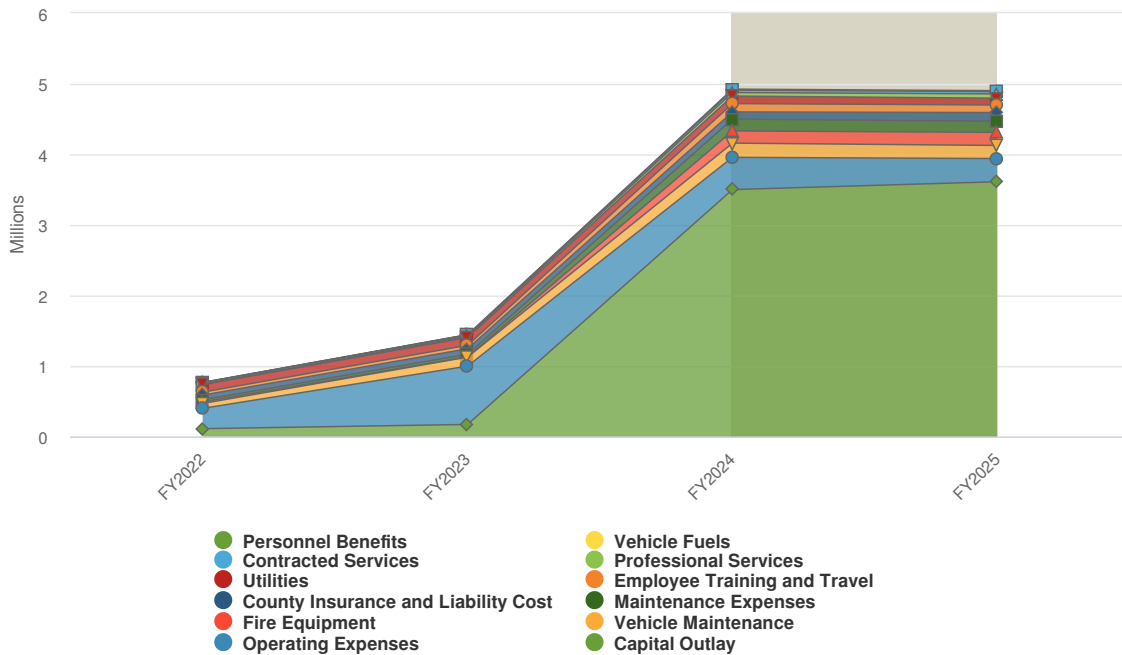
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
EQUIP MAINT/AGREE (EMS)	410-8-828-249-000		\$0.00	\$2,000.00	N/A	
EMPLOYEE TRAINING (EMS)	411-8-828-224-000		\$0.00	\$5,000.00	N/A	
PER DIEM EXPENSE (EMS)	411-8-828-225-000		\$0.00	\$5,000.00	N/A	
EMPLOYEE TRAINING (EMS)	412-8-828-224-000	\$1,152.00	\$1,500.00	\$1,750.00	16.7%	
PER DIEM EXPENSE (EMS)	412-8-828-225-000	\$1,109.75	\$0.00	\$0.00	0%	
SUPPLIES/TOOLS (EMS)	412-8-828-230-000		\$3,000.00	\$3,000.00	0%	
EQUIPMENT MAINT AGREEMENTS/REP	412-8-828-249-000	\$266.79	\$0.00	\$0.00	0%	
Total EMS Grant:		\$2,528.54	\$14,000.00	\$25,250.00	80.4%	
Fire Apparatus Replacement						
OTHER DUES AND FEES	425-8-829-253-001	\$19,970.58	\$19,237.00	\$0.00	-100%	
VEHICLES	425-8-829-372-000	\$0.00	\$2,175,999.00	\$2,243,986.00	3.1%	
Total Fire Apparatus Replacement:		\$19,970.58	\$2,195,236.00	\$2,243,986.00	2.2%	
Total Public Safety:		\$795,546.92	\$4,799,327.48	\$4,801,012.47	0%	
Total Expenditures:		\$1,443,094.06	\$4,923,842.48	\$4,901,888.96	-0.4%	

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.

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.

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.

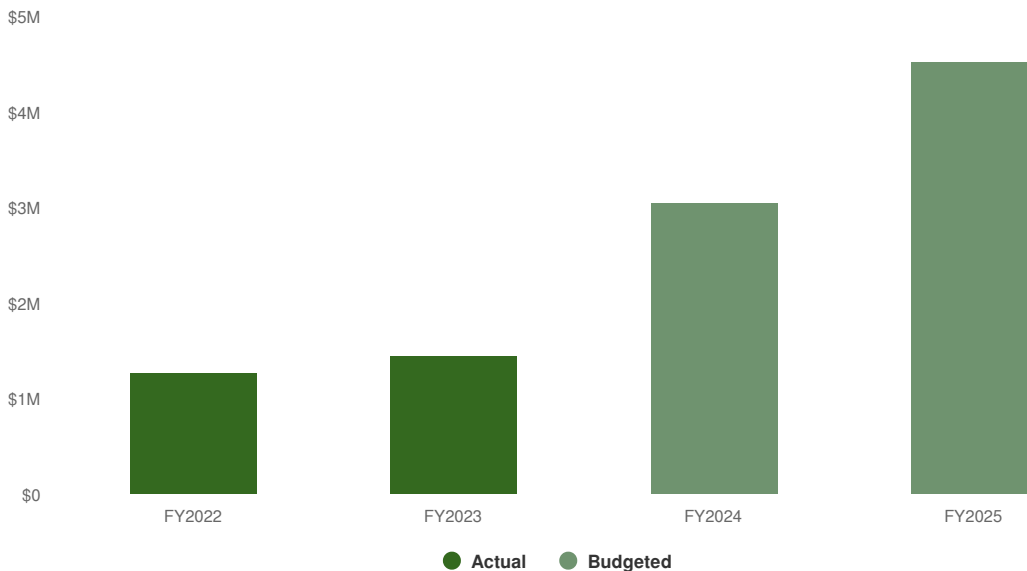
Mission Statement

The mission of the Chaves County Flood Commission is to protect 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

\$4,526,791 **\$1,477,749**
(48.47% vs. prior year)

Flood Control Proposed and Historical Budget vs. Actual



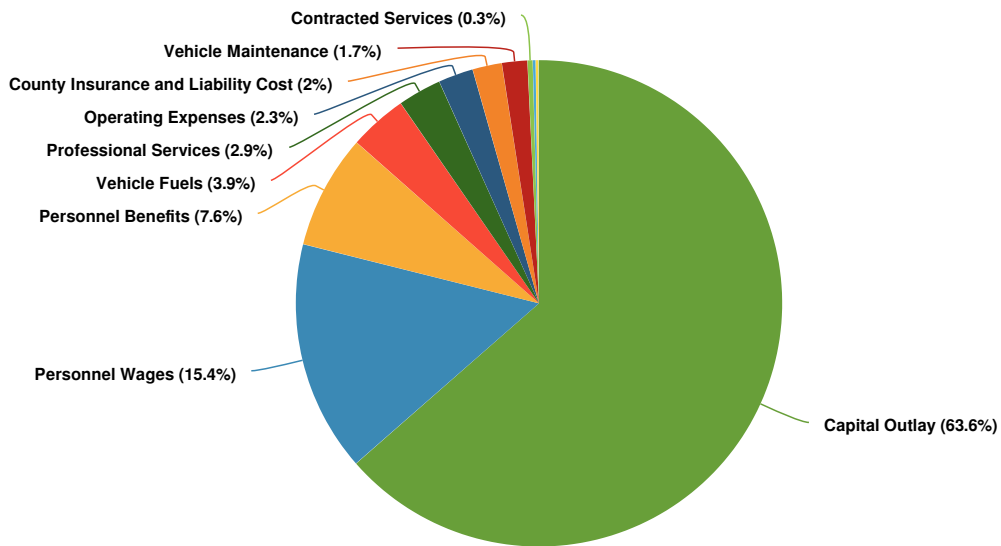
Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Flood Control Department						
REGULAR SALARIES	452-8-832-102-000	\$529,063.78	\$630,702.00	\$639,680.74	1.4%	
OVERTIME SALARIES	452-8-832-105-000	\$49,173.66	\$55,750.00	\$55,750.00	0%	
MEDICARE TAX	452-8-832-106-000	\$8,226.20	\$9,146.00	\$9,275.37	1.4%	
F I C A	452-8-832-108-000	\$35,174.45	\$39,105.00	\$39,660.21	1.4%	
P E R A	452-8-832-109-000	\$83,793.08	\$112,265.00	\$120,259.98	7.1%	
GROUP INSURANCE	452-8-832-110-000	\$117,163.23	\$115,733.00	\$161,604.88	39.6%	
RETIREE HEALTH CARE	452-8-832-111-000	\$9,990.91	\$12,615.00	\$12,793.61	1.4%	
VEH/HVY EQUIP. REPAIR	452-8-832-221-000	\$74,533.52	\$78,500.00	\$76,440.00	-2.6%	
VEHICLE FUELS	452-8-832-223-000	\$133,548.91	\$159,500.00	\$175,000.00	9.7%	
EMPLOYEE TRAINING	452-8-832-224-000	\$2,971.00	\$3,000.00	\$6,150.00	105%	
PER DIEM EXPENSE	452-8-832-225-000	\$644.08	\$1,500.00	\$1,500.00	0%	
MILEAGE REIMBURSEMENT	452-8-832-226-000	\$0.00	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE (FUELS)	452-8-832-227-000	\$367.66	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	452-8-832-230-000	\$33,328.07	\$42,802.00	\$33,075.00	-22.7%	
NON-EXPENDABLE SUPPLIES	452-8-832-231-000	\$27,676.58	\$9,500.00	\$11,500.00	21.1%	
SUBSCRIPTIONS/PUBLICATIONS	452-8-832-237-000	\$623.62	\$11,195.00	\$14,000.00	25.1%	
UNIFORMS/ALLOWANCE	452-8-832-238-000	\$6,235.90	\$11,000.00	\$11,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	452-8-832-244-000	\$0.00	\$1,000.00	\$1,000.00	0%	
LAUNDRY/CLEANING	452-8-832-248-000	\$1,128.49	\$1,050.00	\$0.00	-100%	
EQUIP REPAIR,MAINT,AGREEMENTS	452-8-832-249-000	\$0.00	\$2,000.00	\$2,000.00	0%	
RENTALS	452-8-832-251-000	\$3,595.59	\$4,000.00	\$4,000.00	0%	
PRINTING/PUBLISHING	452-8-832-252-000	\$591.15	\$630.00	\$630.00	0%	
DUES & OTHER FEES	452-8-832-253-000	\$10,075.00	\$12,000.00	\$12,000.00	0%	

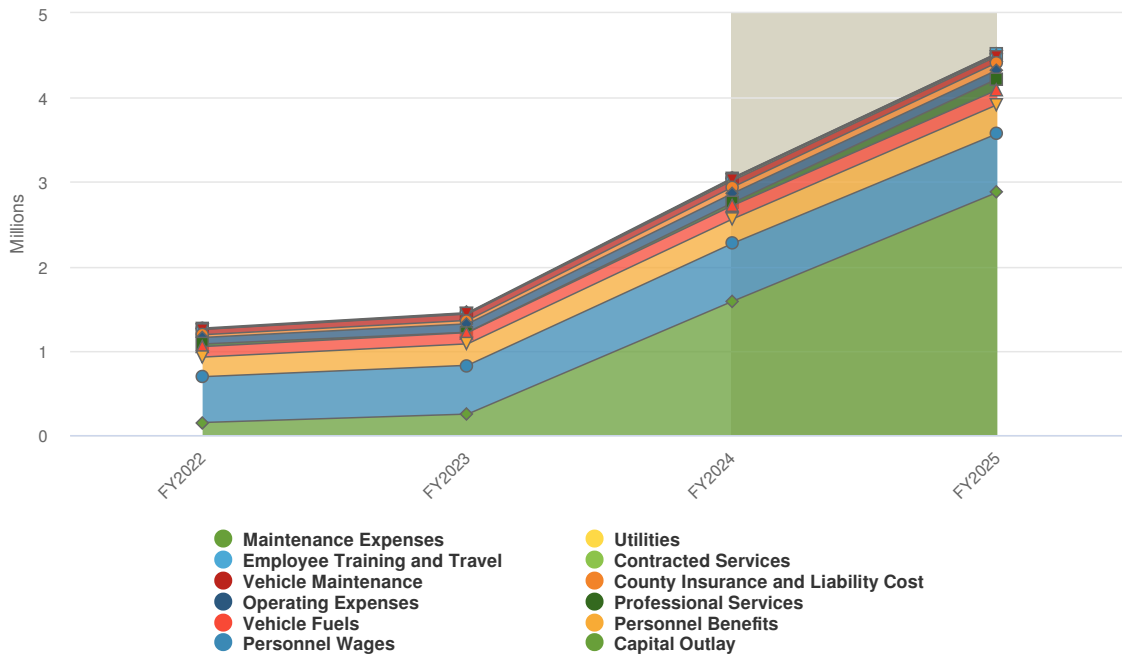
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
FACILITY MAINTENANCE/REPAIR	452-8-832-257-000	\$0.00	\$2,000.00	\$2,000.00	0%	
PROFESSIONAL SERVICES	452-8-832-260-000	\$3,776.69	\$33,070.00	\$131,101.00	296.4%	
CONTRACTUAL SERVICES	452-8-832-267-000	\$6,528.16	\$17,598.00	\$15,500.00	-11.9%	
PROP. ADMIN. FEE	452-8-832-277-000	\$16,646.66	\$15,750.00	\$15,750.00	0%	
WORKERS COMPENSATION	452-8-832-312-000	\$19,909.69	\$49,076.00	\$58,891.20	20%	
TORT LIABILITY INSURANCE	452-8-832-313-000	\$3,398.60	\$4,079.00	\$4,894.80	20%	
PROPERTY INSURANCE	452-8-832-314-000	\$2,120.47	\$2,545.00	\$3,054.00	20%	
LIABILITY INSURANCE	452-8-832-315-000	\$10,104.66	\$12,126.00	\$14,551.20	20%	
OTHER INSURANCE	452-8-832-319-000	\$5,074.19	\$6,090.00	\$7,308.00	20%	
POSTAGE/FREIGHT	452-8-832-339-000	\$76.49	\$300.00	\$300.00	0%	
TELEPHONE	452-8-832-340-000	\$2,193.90	\$2,077.00	\$2,986.10	43.8%	
UTILITIES	452-8-832-341-000	\$4,909.63	\$5,137.00	\$4,469.19	-13%	
EQUIP/MACHINERY	452-8-832-371-000	\$127,590.80	\$0.00	\$0.00	0%	
VEHICLES	452-8-832-372-000		\$60,000.00	\$145,000.00	141.7%	
LEASE PURCHASE	452-8-832-375-000	\$120,205.50	\$122,166.00	\$122,166.00	0%	
LAND/BUILDINGS	452-8-832-376-000	\$0.00	\$1,392,535.00	\$2,600,000.00	86.7%	
Total Flood Control Department:		\$1,450,440.32	\$3,039,042.00	\$4,516,791.28	48.6%	
Total Public Works:		\$1,450,440.32	\$3,039,042.00	\$4,516,791.28	48.6%	
Public Safety						
Misc						
BUILDINGS & CONSTRUCTION	452-8-821-376-000		\$10,000.00	\$10,000.00	0%	
Total Misc:		\$0.00	\$10,000.00	\$10,000.00	0%	
Total Public Safety:		\$0.00	\$10,000.00	\$10,000.00	0%	
Total Expenditures:		\$1,450,440.32	\$3,049,042.00	\$4,526,791.28	48.5%	

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.

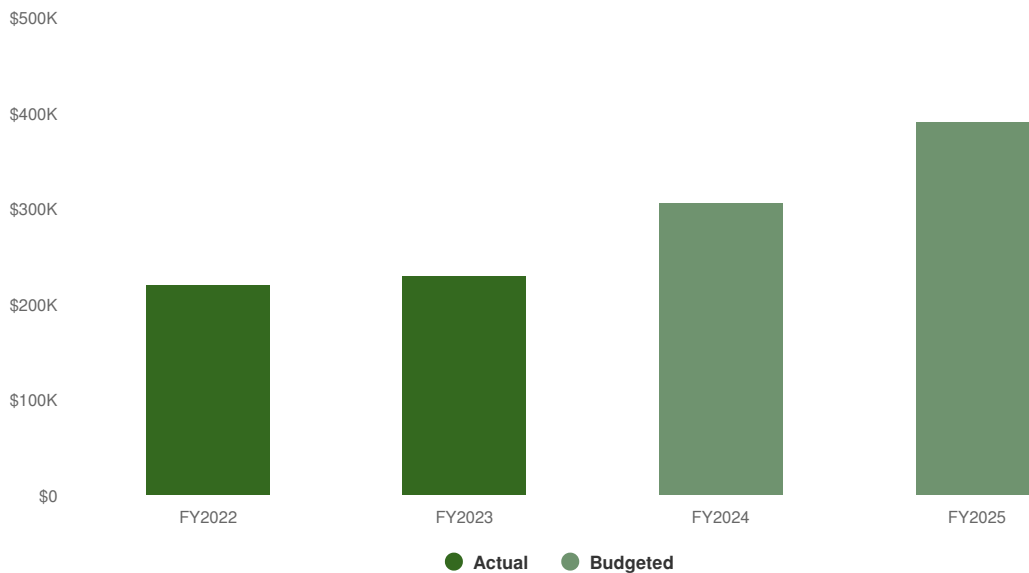
Human Resources will do this by:

- 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

\$391,477 **\$85,254**
(27.84% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



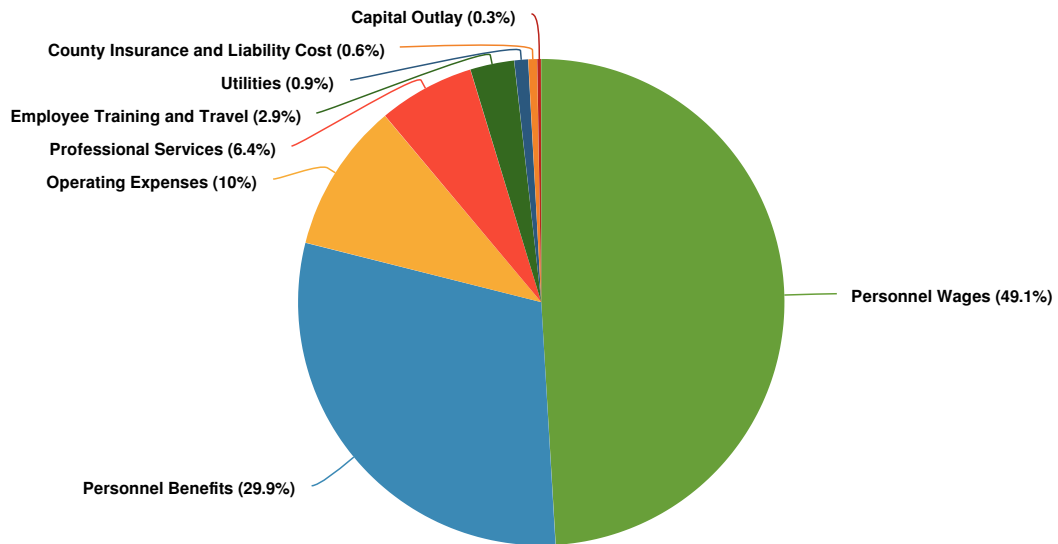
Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Human Resources						
REGULAR SALARIES	401-6-613-102-000	\$119,599.59	\$135,436.00	\$186,093.59	37.4%	
TEMPORARY SALARIES	401-6-613-104-000		\$5,000.00	\$5,000.00	0%	
OVERTIME SALARIES	401-6-613-105-000	\$550.13	\$1,000.00	\$1,000.00	0%	
MEDICARE TAX	401-6-613-106-000	\$1,680.54	\$1,965.00	\$2,698.36	37.3%	
F I C A	401-6-613-108-000	\$7,185.58	\$8,398.00	\$11,537.80	37.4%	
P E R A	401-6-613-109-000	\$19,947.68	\$24,109.00	\$34,985.60	45.1%	
GROUP INSURANCE	401-6-613-110-000	\$35,657.08	\$35,913.00	\$64,010.54	78.2%	
RETIREE HEALTH CARE	401-6-613-111-000	\$2,378.43	\$2,709.00	\$3,721.87	37.4%	
EMPLOYEE TRAINING	401-6-613-224-000	\$2,202.83	\$5,457.00	\$5,000.00	-8.4%	
PER DIEM EXPENSE	401-6-613-225-000	\$2,463.95	\$4,000.00	\$5,000.00	25%	
MILEAGE REIMBURSEMENT	401-6-613-226-000	\$950.85	\$1,000.00	\$1,500.00	50%	
SUPPLIES/TOOLS	401-6-613-230-000	\$3,334.40	\$6,000.00	\$6,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-613-231-000	\$0.00	\$2,500.00	\$3,000.00	20%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-613-237-000	\$459.55	\$1,193.00	\$1,500.00	25.7%	
DRUG & ALCOHOL PROGRAM	401-6-613-246-000	\$13,218.31	\$15,000.00	\$25,000.00	66.7%	
EQUIP MAINT/AGREEMENTS	401-6-613-249-000	\$1,423.90	\$4,200.00	\$2,500.00	-40.5%	
DUES & OTHER FEES	401-6-613-253-000	\$50.00	\$150.00	\$500.00	233.3%	
PROFESSIONAL SERVICES	401-6-613-260-000	\$12,956.13	\$45,501.00	\$25,000.00	-45.1%	
WORKERS COMPENSATION	401-6-613-312-000	\$197.41	\$408.00	\$489.60	20%	
TORT LIABILITY INSURANCE	401-6-613-313-000	\$962.42	\$1,155.00	\$1,386.00	20%	
PROPERTY INSURANCE	401-6-613-314-000	\$318.38	\$383.00	\$459.60	20%	
POSTAGE/FREIGHT	401-6-613-339-000	\$178.98	\$500.00	\$500.00	0%	
TELEPHONE	401-6-613-340-000	\$1,187.02	\$1,188.00	\$1,247.88	5%	

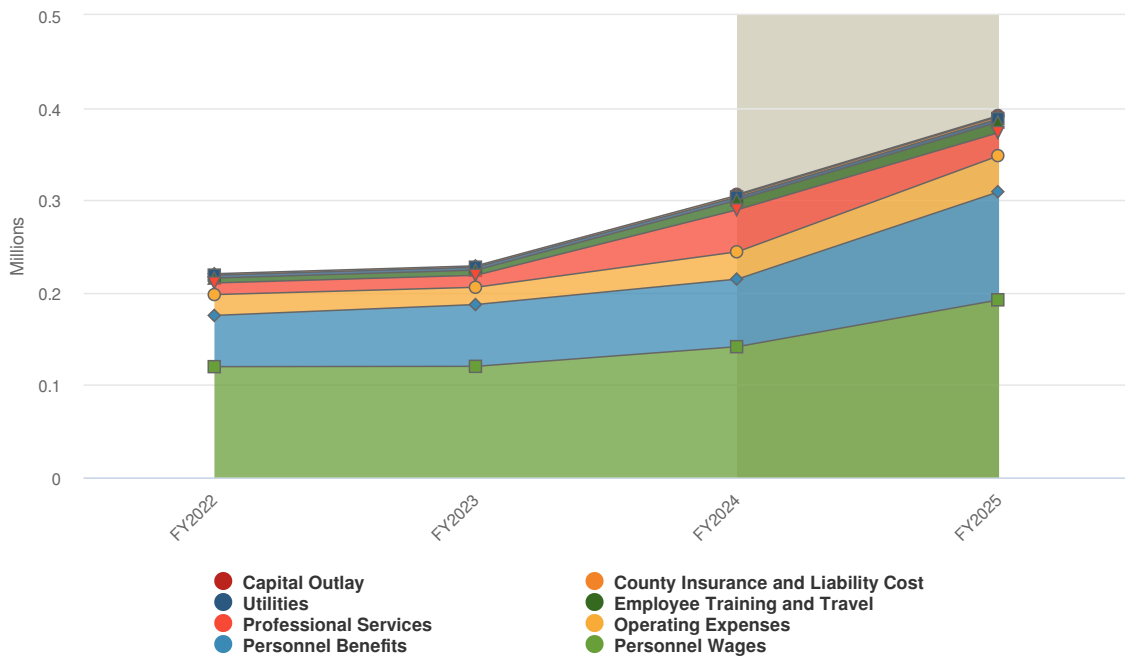
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
UTILITIES	401-6-613-341-000	\$1,942.33	\$2,058.00	\$2,346.12	14%	
LEASE PURCHASE	401-6-613-375-000		\$1,000.00	\$1,000.00	0%	
Total Human Resources:		\$228,845.49	\$306,223.00	\$391,476.96	27.8%	
Total General Government:		\$228,845.49	\$306,223.00	\$391,476.96	27.8%	
Total Expenditures:		\$228,845.49	\$306,223.00	\$391,476.96	27.8%	

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
- Update the current Personnel Policy
- Increase attendance at recruitment events and HR related training
- Evaluate and revise the onboarding process to ensure a smooth and effective transition for new employees
- Reduce Employee Turnover



Department Objectives

- Develop leadership programs and tools for staff
- Implement mass notification system
- Create engaging events to increase employee morale
- Open communication with Directors at all stages of the personnel policy updating process. Clearly communicate the reasons for the policy changes, potential impacts, and the benefits they can expect.

- 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



Performance Measures

Performance Measures	FY21	FY22	FY23	FY24
HUMAN RESOURCES				
Turnover Rate	52%	34%	N/A	N/A
Job Fairs Attended	1	3	N/A	N/A
Career Fairs Attended	2	3	N/A	N/A
Employee Involvement Events	3	5	N/A	N/A

Indigent Health Care



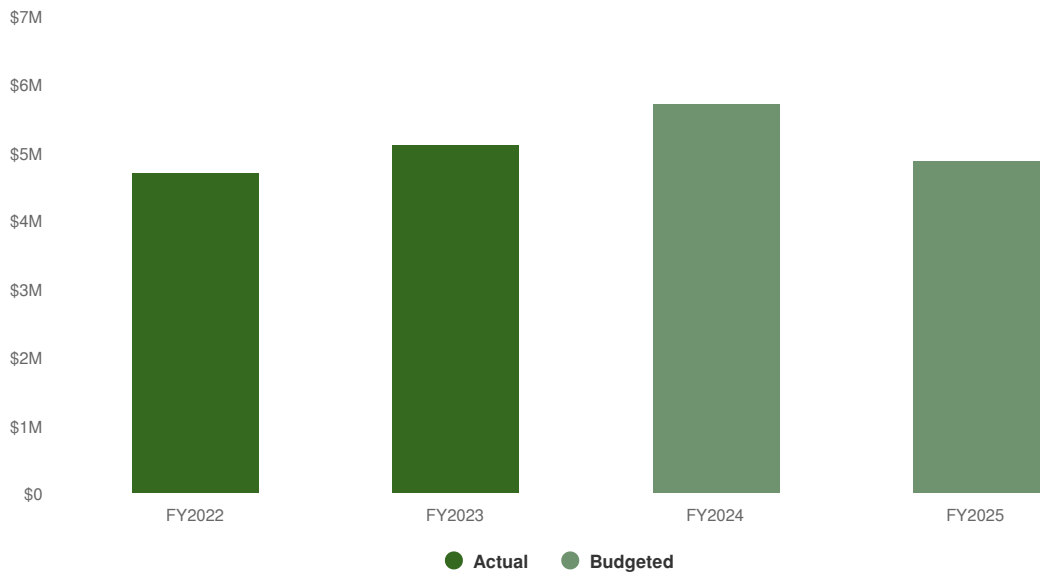
Jeff Ortega
Health Care Director/Internal Auditor

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

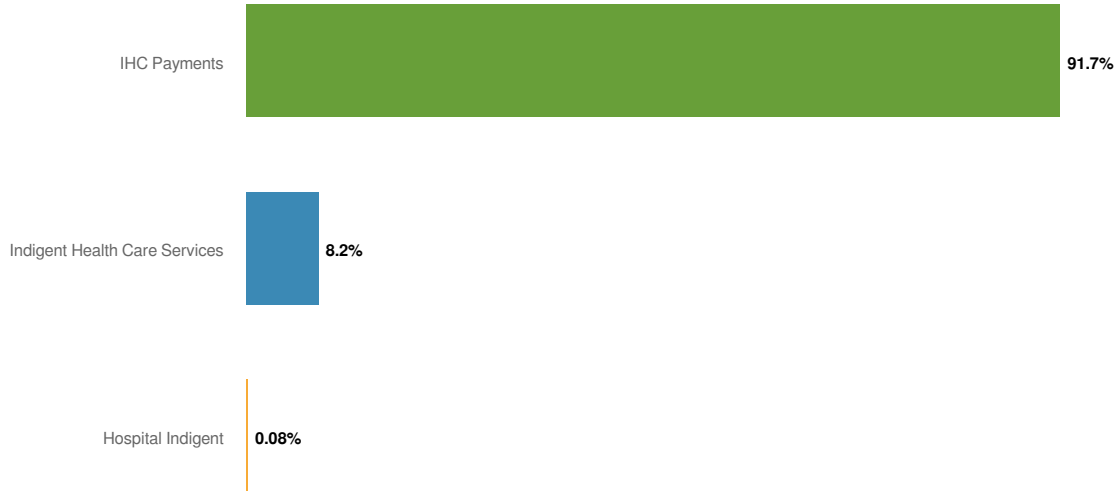
\$4,892,861 **-\$835,862**
(-14.59% vs. prior year)

Indigent Health Care Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted Expenditures by Function



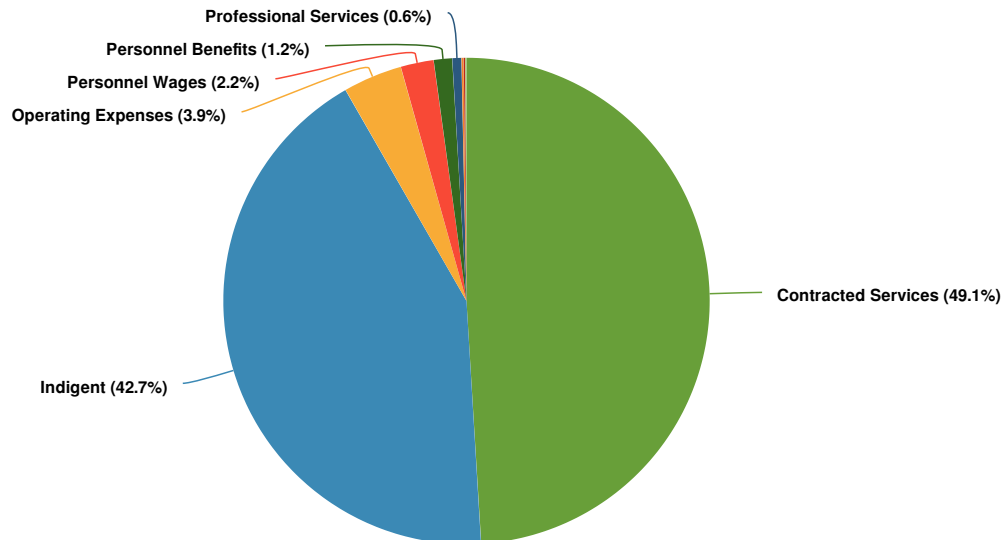
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Hospital Indigent						
SUPPLIES/TOOLS	401-6-636-230-000	\$224.12	\$1,000.00	\$1,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-636-231-000	\$0.00	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-636-237-000	\$0.00	\$500.00	\$500.00	0%	
PRE-EMPLOYMENT&PHYSICALS	401-6-636-244-000	\$0.00	\$500.00	\$500.00	0%	
POSTAGE/FREIGHT	401-6-636-339-000	\$0.00	\$1,000.00	\$1,000.00	0%	
Total Hospital Indigent:		\$224.12	\$4,000.00	\$4,000.00	0%	
Indigent Health Care Services						
REGULAR SALARIES	427-6-638-102-000	\$98,967.64	\$106,196.00	\$107,185.08	0.9%	
OVERTIME SALARIES	427-6-638-105-000	\$0.00	\$500.00	\$500.00	0%	
MEDICARE TAX	427-6-638-106-000	\$1,373.84	\$1,541.00	\$1,554.18	0.9%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
F I C A	427-6-638-108-000	\$5,874.38	\$6,586.00	\$6,645.47	0.9%	
P E R A	427-6-638-109-000	\$16,505.39	\$18,904.00	\$20,150.80	6.6%	
GROUP INSURANCE	427-6-638-110-000	\$23,513.91	\$23,751.00	\$29,037.23	22.3%	
RETIREE HEALTH CARE	427-6-638-111-000	\$1,967.96	\$2,125.00	\$2,143.70	0.9%	
EMPLOYEE TRAINING	427-6-638-224-000	\$580.00	\$550.00	\$1,200.00	118.2%	
PER DIEM EXPENSE	427-6-638-225-000	\$618.17	\$600.00	\$1,200.00	100%	
MILEAGE REIMBURSEMENT	427-6-638-226-000	\$339.30	\$400.00	\$600.00	50%	
TRANSPORTATION EXPENSE	427-6-638-227-000	\$0.00	\$200.00	\$200.00	0%	
SUPPLIES/TOOLS	427-6-638-230-000	\$664.38	\$1,800.00	\$1,800.00	0%	
NON-EXPENDABLE SUPPLIES	427-6-638-231-000	\$1,925.88	\$1,200.00	\$1,000.00	-16.7%	
SUBSCRIPTIONS/PUBLICATIONS	427-6-638-237-000	\$172.44	\$200.00	\$200.00	0%	
PRE-EMPLOYMENT PHYSICALS	427-6-638-244-000	\$0.00	\$200.00	\$200.00	0%	
EQUIP MAINT/AGREEMENTS	427-6-638-249-000		\$600.00	\$600.00	0%	
PRINTING/PUBLISHING	427-6-638-252-000	\$82.55	\$500.00	\$500.00	0%	
DUES & OTHER FEES	427-6-638-253-000	\$25.00	\$200.00	\$200.00	0%	
OTHER DUES AND FEES	427-6-638-253-001	\$48,140.28	\$47,389.00	\$183,000.00	286.2%	
PROFESSIONAL SERVICES	427-6-638-260-000	\$27,821.39	\$39,289.00	\$30,000.00	-23.6%	
WORKERS COMPENSATION	427-6-638-312-000	\$1,370.12	\$3,135.00	\$3,762.00	20%	
TORT LIABILITY INSURANCE	427-6-638-313-000	\$610.04	\$733.00	\$879.60	20%	
PROPERTY INSURANCE	427-6-638-314-000	\$517.05	\$621.00	\$745.20	20%	
POSTAGE/FREIGHT	427-6-638-339-000	\$144.80	\$500.00	\$500.00	0%	
TELEPHONE	427-6-638-340-000	\$2,068.06	\$2,052.00	\$2,220.26	8.2%	
UTILITIES	427-6-638-341-000	\$4,001.99	\$4,243.00	\$4,837.02	14%	
Total Indigent Health Care Services:		\$237,284.57	\$264,015.00	\$400,860.55	51.8%	

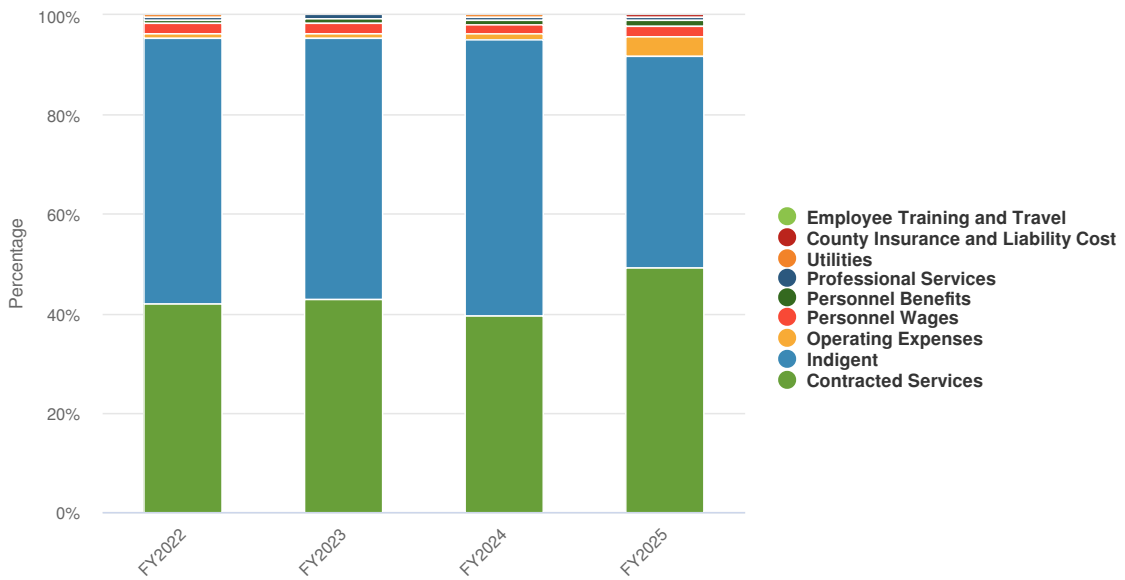
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
IHC Payments						
CARE OF PRISONER SERVICES	427-6-639-268-000	\$2,193,162.38	\$2,260,000.00	\$2,400,000.00	6.2%	
PAYMENT OF HOSPITAL CLAIMS	427-6-639-270-000	\$90,561.01	\$160,000.00	\$160,000.00	0%	
SAFETY NET CARE POOL FUND	427-6-639-271-000	\$1,335,539.54	\$1,500,000.00	\$1,528,000.00	1.9%	
CO. SUPPORTED MEDICAID	427-6-639-272-000	\$1,155,798.94	\$1,140,708.00	\$0.00	-100%	
HEALTH CLINIC CLAIMS	427-6-639-273-000	\$64,513.15	\$350,000.00	\$350,000.00	0%	
DENTAL CLAIMS	427-6-639-274-000	\$7,968.90	\$0.00	\$0.00	0%	
INDIGENT BURIAL	427-6-639-296-000	\$40,200.00	\$50,000.00	\$50,000.00	0%	
Total IHC Payments:		\$4,887,743.92	\$5,460,708.00	\$4,488,000.00	-17.8%	
Total Public Works:		\$5,125,252.61	\$5,728,723.00	\$4,892,860.55	-14.6%	
Total Expenditures:		\$5,125,252.61	\$5,728,723.00	\$4,892,860.55	-14.6%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Department Goals

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

Train staff to be familiar with all functions of Indigent Health Care Department.

Further education for staff through NM Edge.

Increase the income schedule per current federal poverty level guidelines.



Department Objectives

Ensure accuracy of claims submitted.

Work with providers to ensure patients are within the limits allowable per Ordinance.

Expand dental care.



Department Performance Measures

Provide effectiveness and efficiency for our providers and patients.

Cross train staff to be familiar with all departmental functions.

Ensure the education curriculum is followed.



Safety

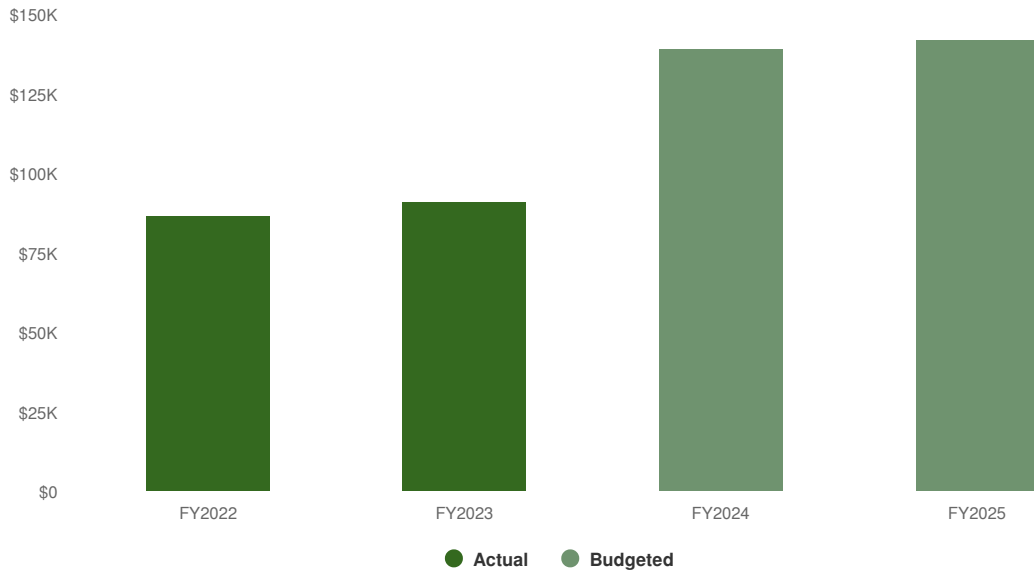


Rodney Bryant
Safety & Compliance Manager

Expenditures Summary

\$141,814 **\$2,695**
(1.94% vs. prior year)

Safety Proposed and Historical Budget vs. Actual



Expenditures by Function

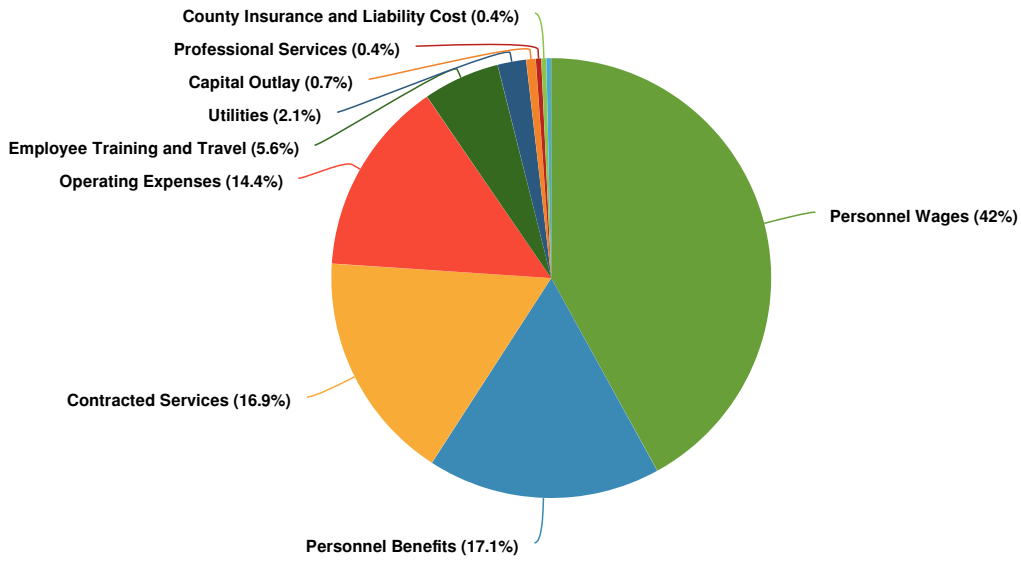
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Safety & Training Services						
REGULAR SALARIES	401-6-614-102-000	\$53,628.03	\$59,552.00	\$59,555.07	0%	
MEDICARE TAX	401-6-614-106-000	\$765.90	\$864.00	\$863.55	-0.1%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
F I C A	401-6-614-108-000	\$3,274.77	\$3,693.00	\$3,692.41	0%	
P E R A	401-6-614-109-000	\$8,995.63	\$10,601.00	\$11,196.35	5.6%	
GROUP INSURANCE	401-6-614-110-000	\$5,831.45	\$5,984.00	\$7,357.42	23%	
RETIREE HEALTH CARE	401-6-614-111-000	\$1,072.68	\$1,192.00	\$1,191.10	-0.1%	
VEH/HVY EQUIP REPAIR	401-6-614-221-000	\$36.79	\$500.00	\$500.00	0%	
EMPLOYEE TRAINING	401-6-614-224-000	\$4,998.74	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	401-6-614-225-000	\$36.14	\$1,000.00	\$1,000.00	0%	
MILEAGE REIMBURSEMENT	401-6-614-226-000	\$0.00	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-6-614-227-000	\$1,537.71	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	401-6-614-230-000	\$6,708.15	\$11,000.00	\$11,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-6-614-231-000	\$0.00	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-614-237-000	\$171.81	\$100.00	\$100.00	0%	
UNIFORM ALLOWANCE	401-6-614-238-000	\$116.00	\$250.00	\$250.00	0%	
EQUIP MAINT/AGREEMENTS	401-6-614-249-000	\$0.00	\$5,500.00	\$5,500.00	0%	
DUES & OTHER FEES	401-6-614-253-000	\$849.00	\$1,500.00	\$1,500.00	0%	
PROFESSIONAL SERVICES	401-6-614-260-000	\$387.67	\$218.00	\$568.00	160.6%	
CONTRACTUAL	401-6-614-267-000		\$24,000.00	\$24,000.00	0%	
WORKERS COMPENSATION	401-6-614-312-000	\$92.68	\$187.00	\$224.40	20%	
LIABILITY INSURANCE	401-6-614-315-000	\$204.33	\$246.00	\$295.20	20%	
POSTAGE/FREIGHT	401-6-614-339-000	\$0.60	\$50.00	\$50.00	0%	
TELEPHONE	401-6-614-340-000	\$622.82	\$624.00	\$624.00	0%	
UTILITIES	401-6-614-341-000	\$1,930.96	\$2,058.00	\$2,346.12	14%	
LEASE PURCHASE	401-6-614-375-000		\$1,000.00	\$1,000.00	0%	
Total Safety & Training Services:		\$91,261.86	\$139,119.00	\$141,813.62	1.9%	
Total General Government:		\$91,261.86	\$139,119.00	\$141,813.62	1.9%	
Total Expenditures:		\$91,261.86	\$139,119.00	\$141,813.62	1.9%	

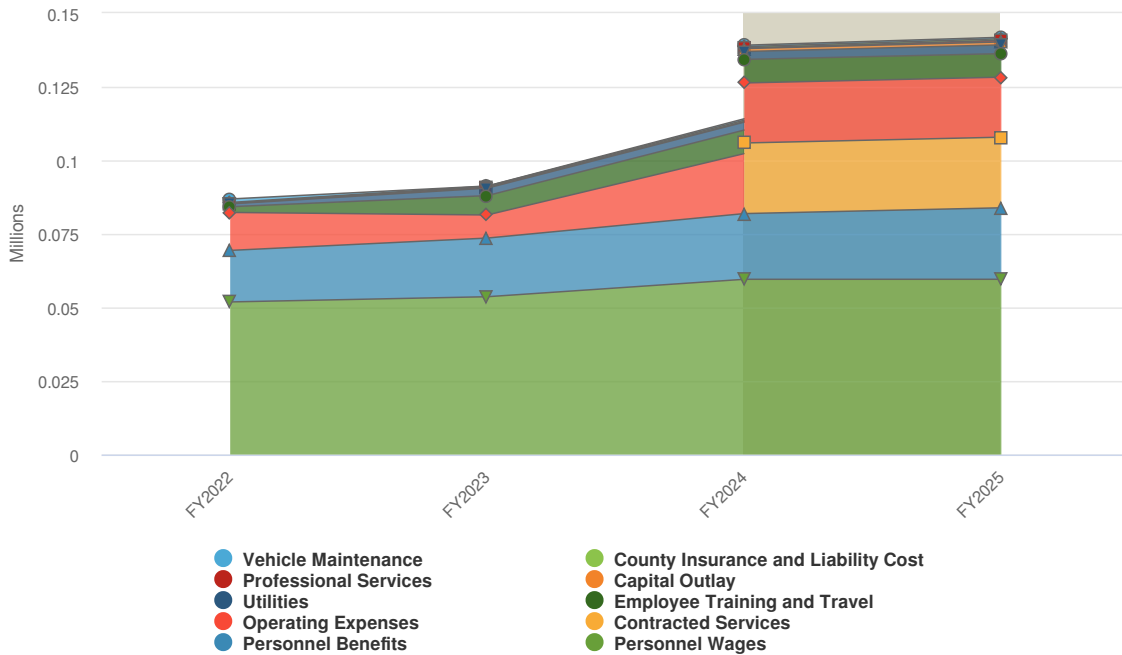


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

Goal of the Safety & Compliance Department is to provide a safe and hazard free workplace for county employees and a safe environment for the public while conducting business on county property.

Department Objectives

:

Perform required inspections at county facilities.

Monitor workplace standards for safety and compliance

Conduct Safety meetings and trainings

Analyze and investigate workplace and vehicle incidents

Keep county employees up to date on required OSHA training, defensive driving and First Aid/CPR

Provide accurate and up to date county safety policies

Planning and Zoning



Louis Jaramillo
County Planning and Zoning Director

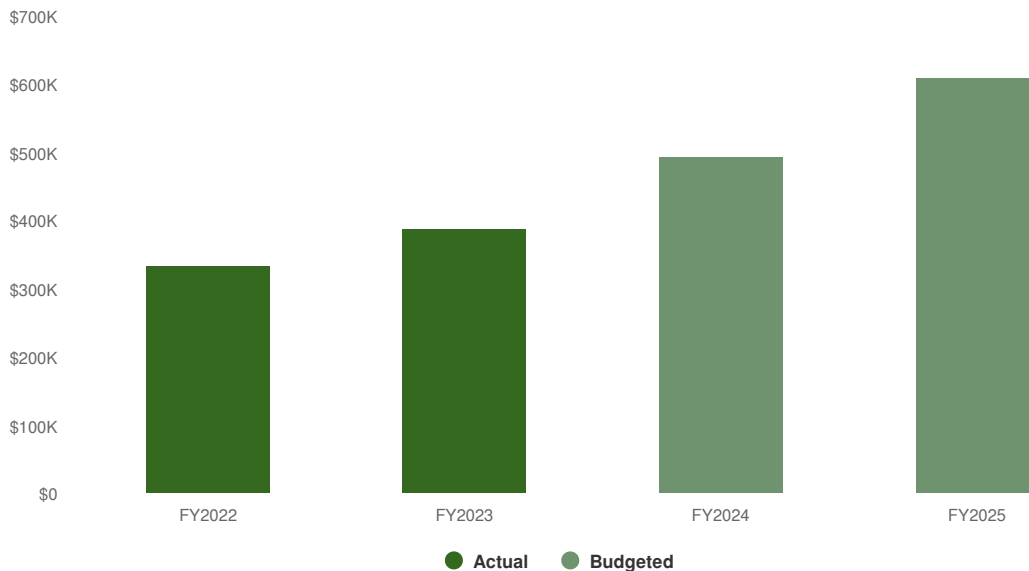
Mission Statement

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

\$609,498 **\$113,937**
(22.99% vs. prior year)

Planning And Zoning Proposed and Historical Budget vs. Actual



Expenditures by Function

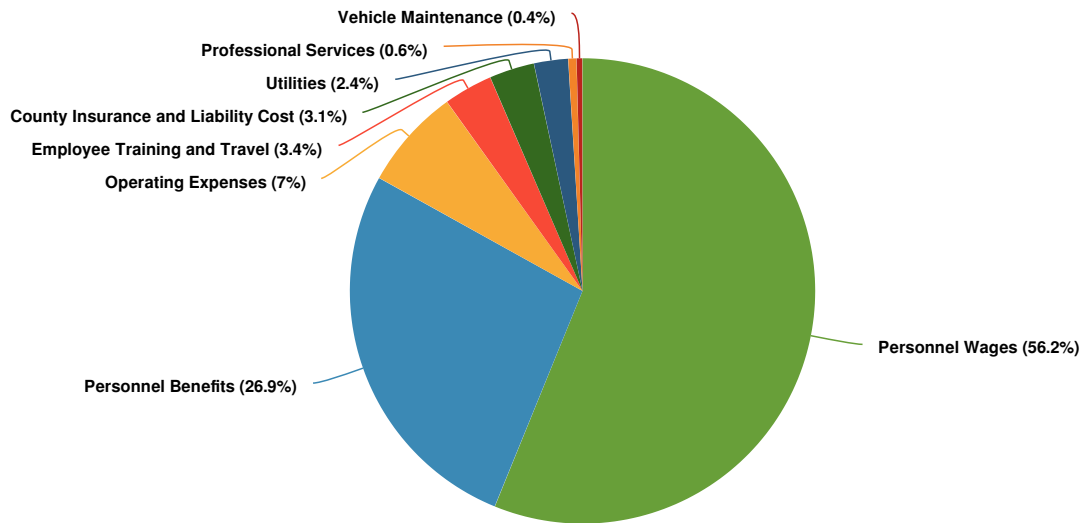
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Planning & Zoning						
REGULAR SALARIES	401-6-624-102-000	\$229,336.42	\$272,837.00	\$337,799.02	23.8%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
OVERTIME SALARIES	401-6-624-105-000		\$8,500.00	\$4,500.00	-47.1%	
MEDICARE TAX	401-6-624-106-000	\$3,199.62	\$3,957.00	\$4,898.09	23.8%	
F I C A	401-6-624-108-000	\$13,680.74	\$16,917.00	\$20,943.54	23.8%	
P E R A	401-6-624-109-000	\$37,730.70	\$48,566.00	\$63,506.22	30.8%	
GROUP INSURANCE	401-6-624-110-000	\$49,869.69	\$54,815.00	\$67,934.11	23.9%	
RETIREE HEALTH CARE	401-6-624-111-000	\$4,499.26	\$5,458.00	\$6,755.98	23.8%	
VEH/HVY EQUIP. REPAIR	401-6-624-221-000	\$52.83	\$2,000.00	\$2,500.00	25%	
EMPLOYEE TRAINING	401-6-624-224-000	\$3,052.60	\$4,300.00	\$6,000.00	39.5%	
PER DIEM EXPENSE	401-6-624-225-000	\$2,420.61	\$9,500.00	\$9,500.00	0%	
MILEAGE REIMBURSEMENT	401-6-624-226-000	\$787.68	\$1,000.00	\$700.00	-30%	
TRANSPORTATION EXPENSE	401-6-624-227-000	\$2,242.54	\$4,500.00	\$4,500.00	0%	
SUPPLIES/TOOLS	401-6-624-230-000	\$1,584.89	\$5,000.00	\$10,000.00	100%	
RURAL ADDRESSING SUPPLIES	401-6-624-230-001	\$1,282.50	\$1,700.00	\$1,800.00	5.9%	
NON-EXPENDABLE SUPPLIES	401-6-624-231-000	\$944.41	\$2,000.00	\$2,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-624-237-000	\$566.87	\$1,900.00	\$2,500.00	31.6%	
EQUIP MAINT/AGREEMENTS	401-6-624-249-000	\$5,050.00	\$5,650.00	\$9,100.00	61.1%	
RENTALS	401-6-624-251-000	\$4,179.36	\$4,000.00	\$5,500.00	37.5%	
PRINTING/PUBLISHING	401-6-624-252-000	\$2,733.42	\$7,500.00	\$6,500.00	-13.3%	
DUES & OTHER FEES	401-6-624-253-000	\$1,051.00	\$1,500.00	\$2,000.00	33.3%	
PROFESSIONAL SERVICES	401-6-624-260-000	\$1,279.27	\$2,121.00	\$3,446.00	62.5%	
WORKERS COMPENSATION	401-6-624-312-000	\$2,674.76	\$7,158.00	\$8,589.60	20%	
TORT LIABILITY INSURANCE	401-6-624-313-000	\$1,471.35	\$1,766.00	\$2,119.20	20%	
PROPERTY INSURANCE	401-6-624-314-000	\$1,258.25	\$1,510.00	\$1,812.00	20%	
LIABILITY INSURANCE	401-6-624-315-000	\$613.01	\$736.00	\$883.20	20%	
OTHER INSURANCE	401-6-624-319-000	\$4,000.00	\$4,800.00	\$5,760.00	20%	

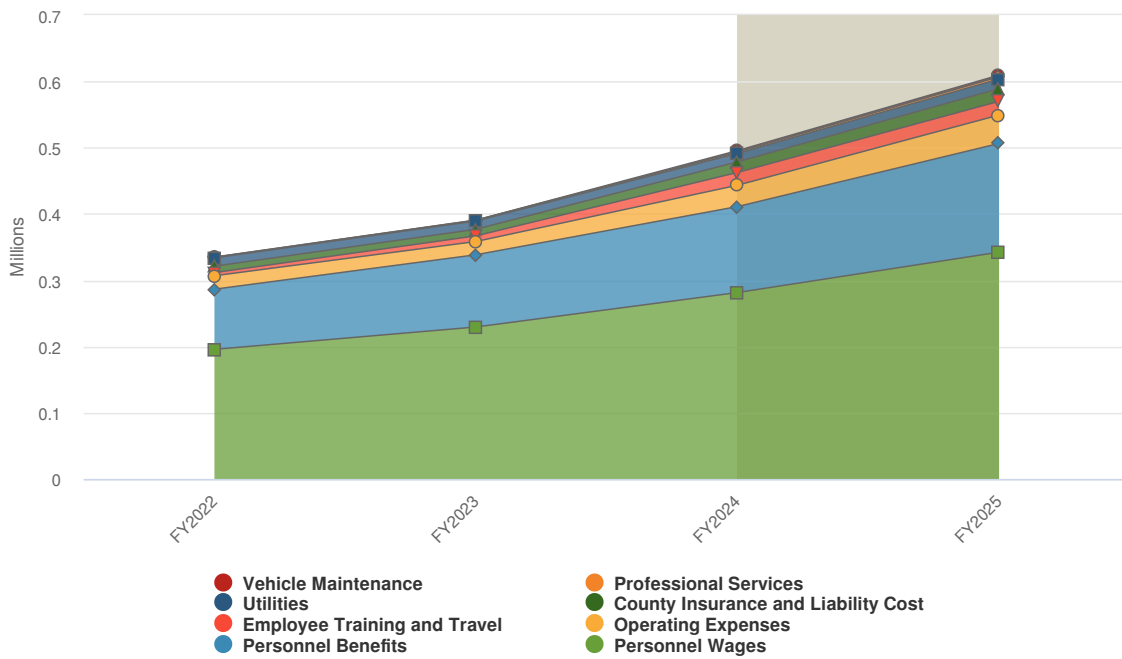
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE/FREIGHT	401-6-624-339-000	\$2,622.38	\$3,000.00	\$3,500.00	16.7%	
TELEPHONE	401-6-624-340-000	\$3,540.36	\$3,435.00	\$3,695.37	7.6%	
UTILITIES	401-6-624-341-000	\$8,907.94	\$9,435.00	\$10,755.90	14%	
Total Planning & Zoning:		\$390,632.46	\$495,561.00	\$609,498.23	23%	
Total Public Works:		\$390,632.46	\$495,561.00	\$609,498.23	23%	
Total Expenditures:		\$390,632.46	\$495,561.00	\$609,498.23	23%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Department Goals

- Proceed with the ongoing assessment, modification, and adaptation of County planning and zoning policies, regulations and codes.
- 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.
- Safeguard the quality and supply of the County's water resources.
- Continue to evaluate and modify 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, streamline the application process, and improve access 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

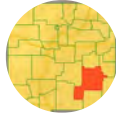
- Revise and update the Chaves County Subdivision Ordinance to establish and maintain a rational land use pattern.
- Amend the Roswell-Chaves County Extraterritorial Zoning Ordinance to provide a more precise zoning regulation.
- Maintain the planning staff's state and national certificates.
- Amend the Chaves County Ordinance to provide clearer and more concise zoning regulations.
- Revise and update Ordinance No.9, Flood Damage Prevention Ordinance, to comply with FEMA 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.
- Continue to assist the Towns of Dexter, Hagerman and Lake Arthur with planning and zoning issues.
- Provide a full-service inspection staff that would better service the County's growing residential and commercial community.
- Address abandoned, dilapidated and wrecked structures and properties.
- 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	FY24 Actual	FY25 Project	FY26 Project	Target
Amend Ordinance No. 80-1, Extraterritorial Zoning Ordinance	80%	10%	10%	100%
Revise Ordinance No. 51, County Subdivision Ordinance	10%	80%	10%	100%
Address condemned and nuisance properties	30%	35%	35%	100%
Amend Ordinance No.7, County Zoning Ordinance	0%	20%	80%	100%

Enhance the County's online application and payment process.	10%	45%	45%	100%
Revise Ordinance No.9, Flood Damage Prevention Ordinance	25%	75%	0	100%

Public Services Administration



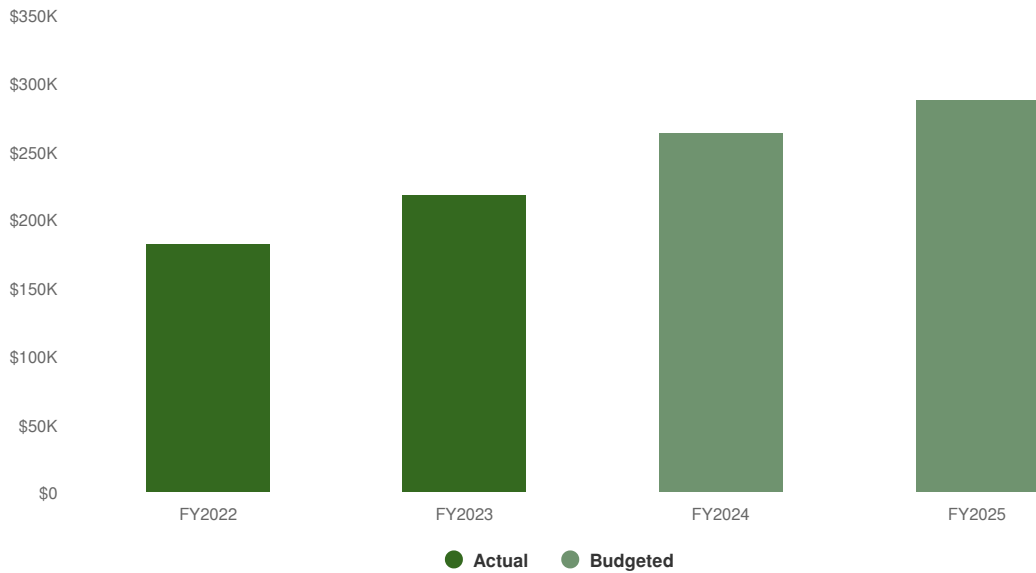
Alex Palomino
Public Services Director

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

\$288,753 **\$24,087**
(9.10% vs. prior year)

Public Services Administration Proposed and Historical Budget vs. Actual



Expenditures by Function

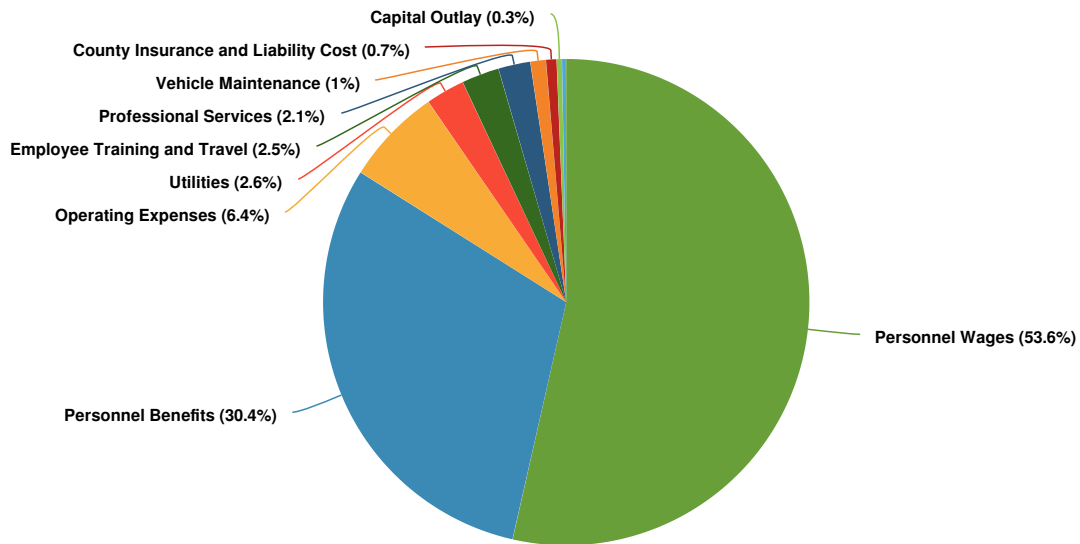
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Public Works						
REGULAR SALARIES	401-6-621-102-000	\$127,184.54	\$153,619.00	\$154,650.85	0.7%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
MEDICARE TAX	401-6-621-106-000	\$1,790.87	\$2,229.00	\$2,242.44	0.6%	
F I C A	401-6-621-108-000	\$7,657.64	\$9,525.00	\$9,588.35	0.7%	
P E R A	401-6-621-109-000	\$21,334.30	\$27,345.00	\$29,074.36	6.3%	
GROUP INSURANCE	401-6-621-110-000	\$35,556.27	\$35,723.00	\$43,820.30	22.7%	
RETIREE HEALTH CARE	401-6-621-111-000	\$2,543.61	\$3,073.00	\$3,093.02	0.7%	
VEH/HVY EQUIP. REPAIR	401-6-621-221-000	\$4,459.57	\$1,500.00	\$3,000.00	100%	
EMPLOYEE TRAINING	401-6-621-224-000	\$680.00	\$1,800.00	\$4,500.00	150%	
PER DIEM EXPENSE	401-6-621-225-000	-\$464.67	\$500.00	\$600.00	20%	
MILEAGE REIMBURSEMENT	401-6-621-226-000	\$0.00	\$500.00	\$500.00	0%	
TRANSPORTATION EXPENSE	401-6-621-227-000	\$334.39	\$1,200.00	\$1,600.00	33.3%	
SUPPLIES/TOOLS	401-6-621-230-000	\$1,317.90	\$1,500.00	\$1,500.00	0%	
NON-EXPANDABLE SUPPLIES	401-6-621-231-000	\$169.95	\$1,200.00	\$6,000.00	400%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-621-237-000	\$632.80	\$500.00	\$5,000.00	900%	
EQUIP MAINT/AGREEMENTS	401-6-621-249-000	\$5,007.45	\$2,200.00	\$2,500.00	13.6%	
RENTALS	401-6-621-251-000	\$0.00	\$2,500.00	\$1,000.00	-60%	
PRINTING/PUBLISHING	401-6-621-252-000	\$111.76	\$650.00	\$1,000.00	53.8%	
DUES & OTHER FEES	401-6-621-253-000	\$217.75	\$2,500.00	\$800.00	-68%	
PROFESSIONAL SERVICES	401-6-621-260-000	\$582.67	\$4,977.00	\$6,165.00	23.9%	
CONTRACTUAL SERVICES	401-6-621-267-000	\$621.00	\$500.00	\$800.00	60%	
WORKERS COMPENSATION	401-6-621-312-000	\$209.91	\$436.00	\$523.20	20%	
TORT LIABILITY INSURANCE	401-6-621-313-000	\$867.53	\$1,042.00	\$600.00	-42.4%	
PROPERTY INSURANCE	401-6-621-314-000	\$827.79	\$994.00	\$600.00	-39.6%	
LIABILITY INSURANCE	401-6-621-315-000	\$204.33	\$246.00	\$295.20	20%	
POSTAGE/FREIGHT	401-6-621-339-000	\$35.54	\$500.00	\$800.00	60%	
TELEPHONE	401-6-621-340-000	\$2,948.36	\$2,950.00	\$2,950.00	0%	

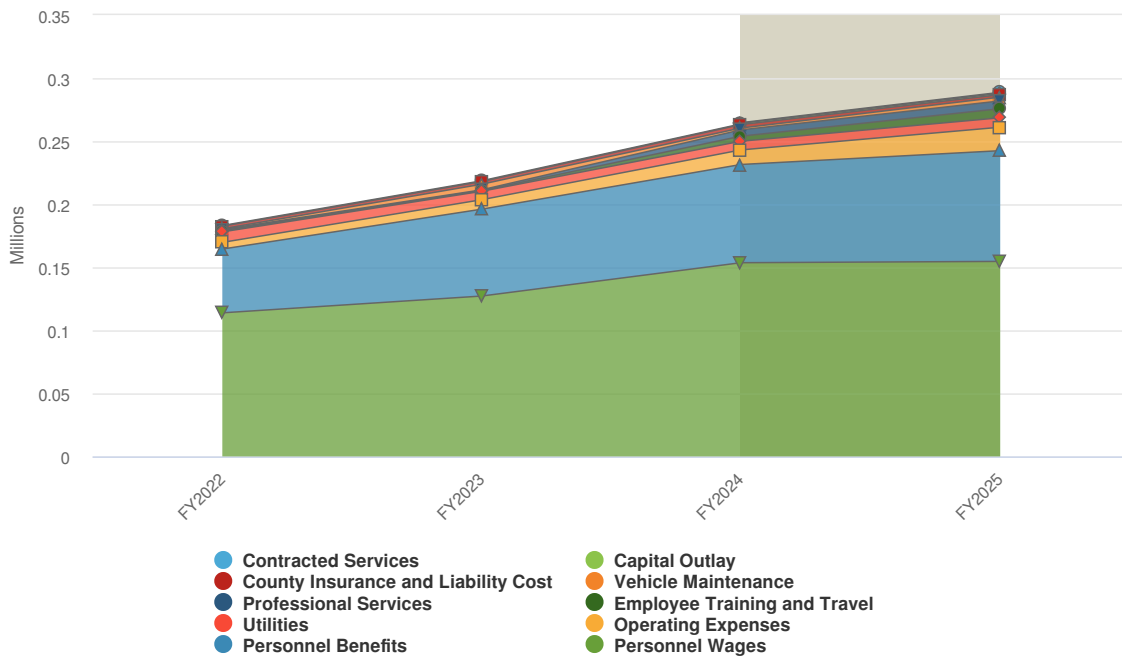
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
UTILITIES	401-6-621-341-000	\$3,744.56	\$3,957.00	\$4,550.55	15%	
LEASE PURCHASE	401-6-621-375-000		\$1,000.00	\$1,000.00	0%	
Total Public Works:		\$218,575.82	\$264,666.00	\$288,753.27	9.1%	
Total Public Works:		\$218,575.82	\$264,666.00	\$288,753.27	9.1%	
Total Expenditures:		\$218,575.82	\$264,666.00	\$288,753.27	9.1%	

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.

Department Performance Measures

Purchasing Department



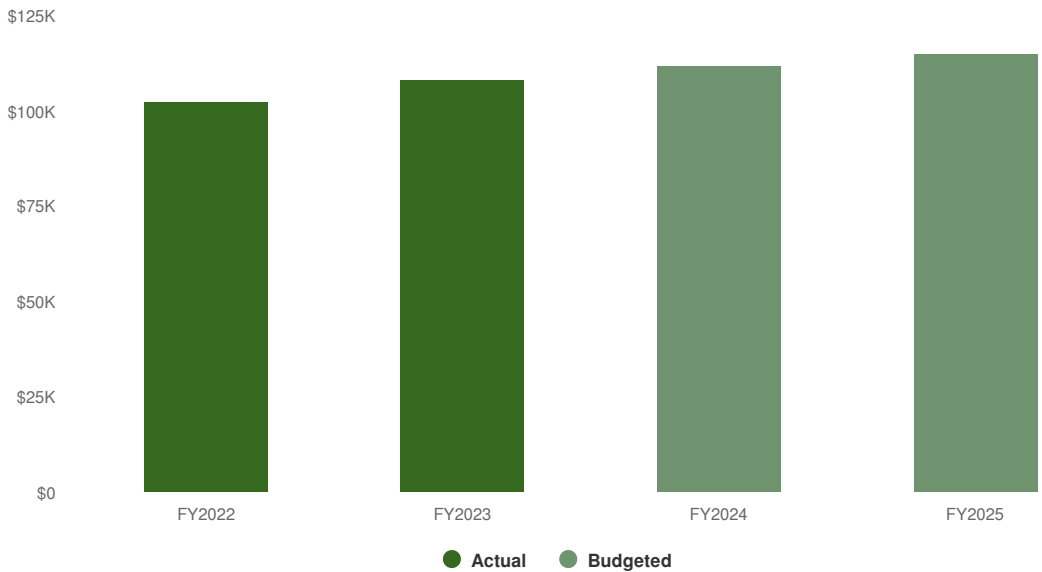
Analicia Nieto
Purchasing Director, CPO

“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

\$114,925 **\$3,447**
(3.09% vs. prior year)

Purchasing Department Proposed and Historical Budget vs. Actual



Expenditures by Function

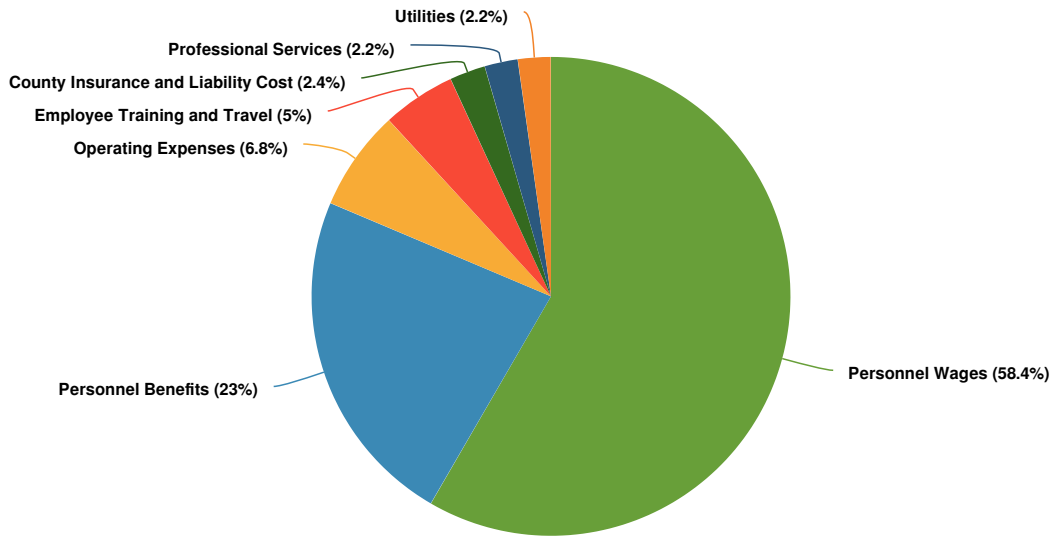
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
General Government						
Purchasing						
REGULAR SALARIES	401-6-625-102-000	\$72,481.83	\$67,078.00	\$67,080.00	0%	
MEDICARE TAX	401-6-625-106-000	\$1,030.60	\$974.00	\$972.66	-0.1%	
F I C A	401-6-625-108-000	\$4,406.75	\$4,160.00	\$4,158.96	0%	
P E R A	401-6-625-109-000	\$10,705.29	\$11,941.00	\$12,611.04	5.6%	
GROUP INSURANCE	401-6-625-110-000	\$8,945.37	\$5,984.00	\$7,357.42	23%	
RETIREE HEALTH CARE	401-6-625-111-000	\$1,276.38	\$1,342.00	\$1,341.60	0%	
EMPLOYEE TRAINING	401-6-625-224-000	\$625.00	\$2,500.00	\$2,500.00	0%	
PER DIEM EXPENSE	401-6-625-225-000	\$627.22	\$1,500.00	\$2,000.00	33.3%	
MILEAGE REIMBURSEMENT	401-6-625-226-000	\$178.20	\$1,200.00	\$1,200.00	0%	
SUPPLIES/TOOLS	401-6-625-230-000	\$932.17	\$800.00	\$1,800.00	125%	
NON-EXPENDABLE SUPPLIES	401-6-625-231-000	\$0.00	\$1,200.00	\$1,000.00	-16.7%	
SUBSCRIPTIONS/PUBLICATIONS	401-6-625-237-000	\$477.77	\$500.00	\$500.00	0%	
PRINTING/PUBLISHING	401-6-625-252-000	\$184.32	\$2,500.00	\$2,500.00	0%	
DUES & OTHER FEES	401-6-625-253-000	\$163.85	\$1,500.00	\$1,500.00	0%	
PROFESSIONAL SERVICES	401-6-625-260-000	\$2,181.31	\$2,242.00	\$2,581.00	15.1%	
WORKERS COMPENSATION	401-6-625-312-000	\$106.52	\$212.00	\$254.40	20%	
TORT LIABILITY INSURANCE	401-6-625-313-000	\$411.37	\$494.00	\$592.80	20%	
PROPERTY INSURANCE	401-6-625-314-000	\$1,337.21	\$1,605.00	\$1,926.00	20%	
POSTAGE/FREIGHT	401-6-625-339-000	\$51.02	\$500.00	\$500.00	0%	
TELEPHONE	401-6-625-340-000	\$187.79	\$188.00	\$203.06	8%	
UTILITIES	401-6-625-341-000	\$1,942.33	\$2,058.00	\$2,346.12	14%	
LEASE PURCHASE	401-6-625-375-000		\$1,000.00	\$0.00	-100%	
Total Purchasing:		\$108,252.30	\$111,478.00	\$114,925.05	3.1%	
Total General Government:		\$108,252.30	\$111,478.00	\$114,925.05	3.1%	
Total Expenditures:		\$108,252.30	\$111,478.00	\$114,925.05	3.1%	

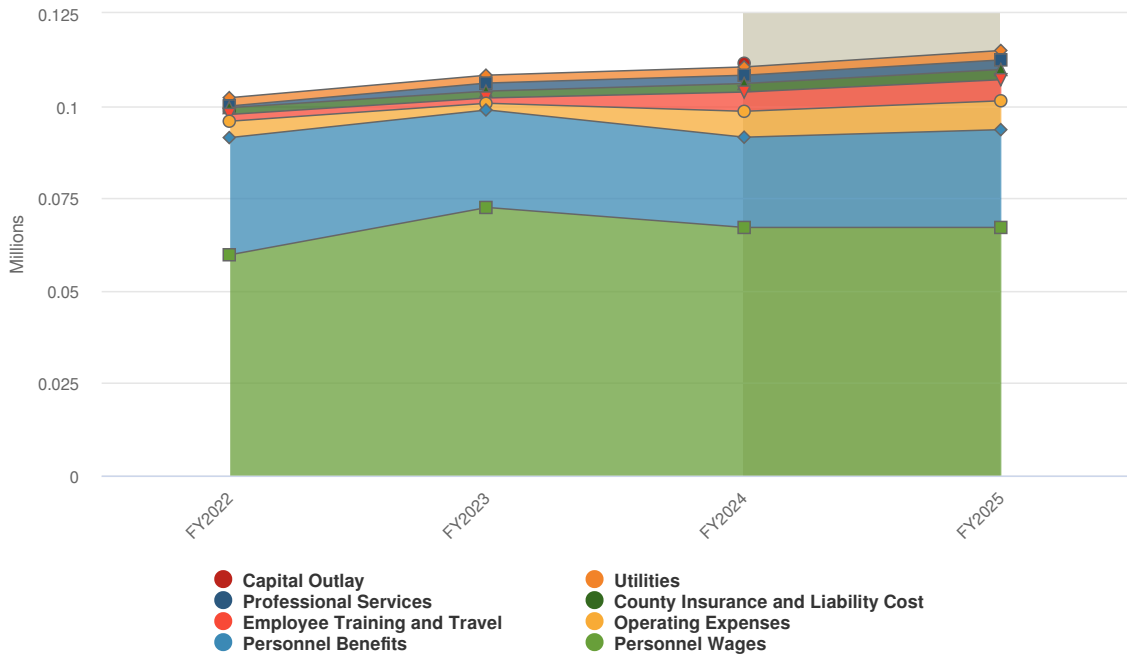


Expenditures by Expense Type

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

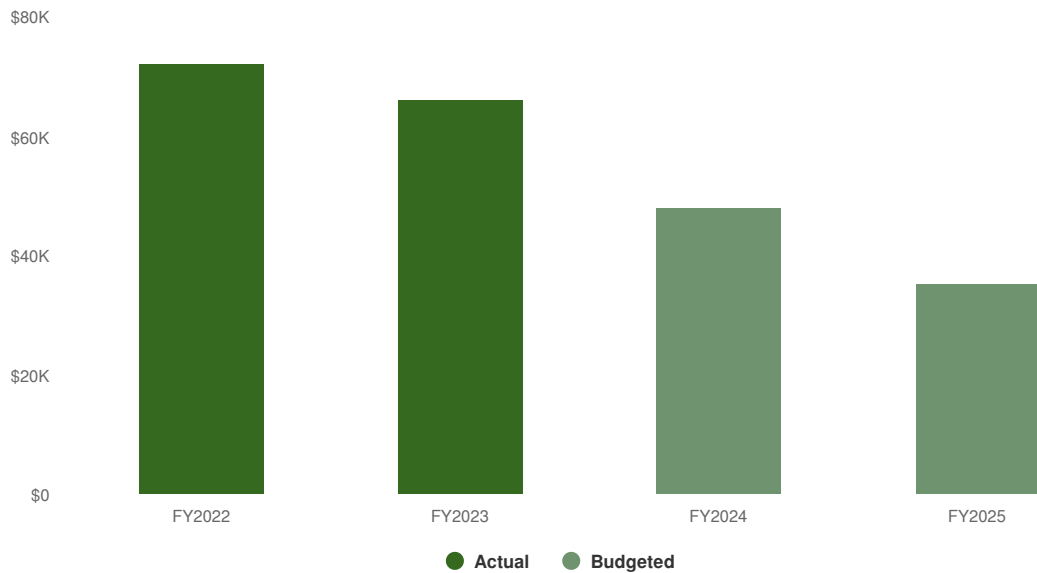
<u>Performance Measures</u>	<u>FY24</u>
Number of Purchase Orders Processed	N/A
Number of PCard Transactions	N/A
Number of Audit Findings	0
Number of RFPs Issued	2
Number of ITBs Issued	8
Number of Sole Source Procurements	11
Number of Emergency Procurements	1
Budget Submitted in a timely manner	Yes

Internal Services

Expenditures Summary

\$35,221 **-\$12,951**
 (-26.88% vs. prior year)

Internal Services Proposed and Historical Budget vs. Actual



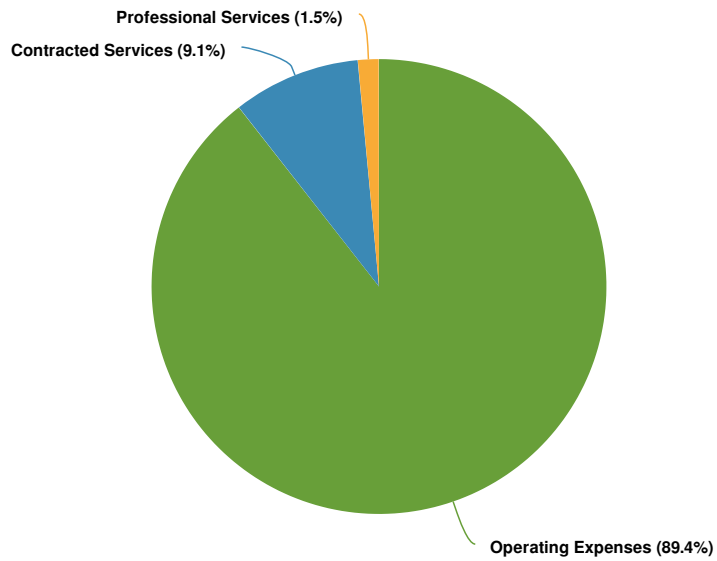
Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
Governmental						
SUPPLIES	670-6-671-230-000	\$15,942.81	\$28,525.00	\$30,000.00	5.2%	
RENTALS	670-6-671-251-000	\$293.42	\$3,000.00	\$0.00	-100%	
DUE' & OTHER FEES	670-6-671-253-000	\$0.00	\$500.00	\$0.00	-100%	

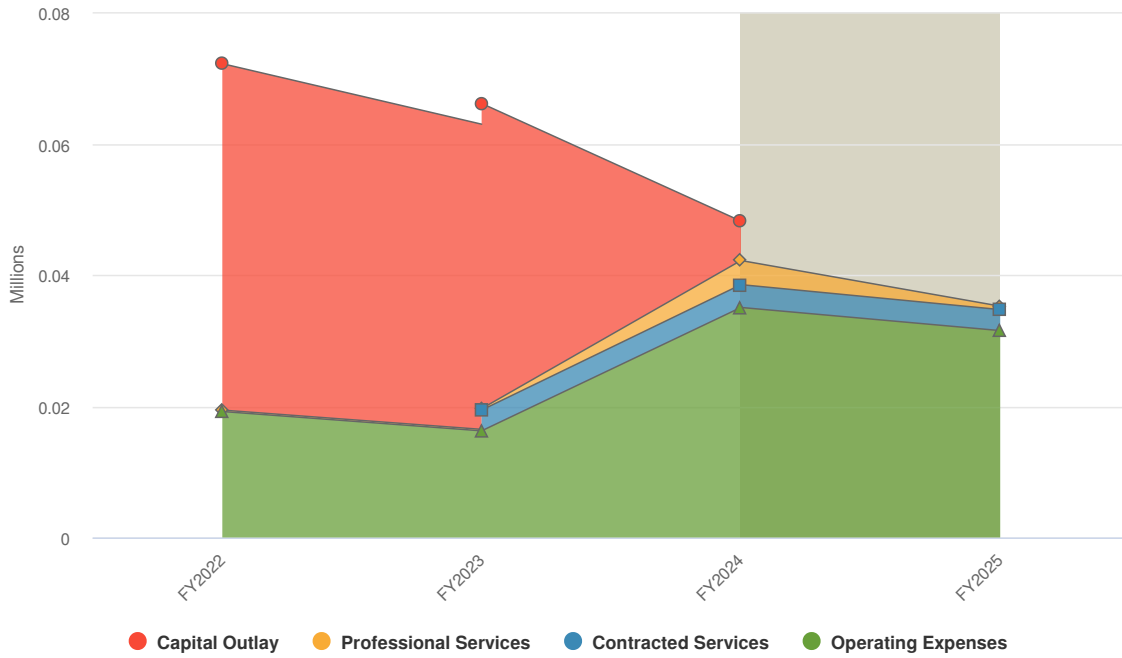
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
PROFESSIONAL SERVICES	670-6-671-260-000	\$226.37	\$3,672.00	\$521.00	-85.8%	
CONTRACTUAL SERVICES	670-6-671-267-000	\$3,158.36	\$3,475.00	\$3,200.00	-7.9%	
POSTAGE/FREIGHT	670-6-671-339-000	\$0.00	\$3,000.00	\$1,500.00	-50%	
LEASE PURCHASE PAYMENTS	670-6-671-375-000	\$46,470.02	\$6,000.00	\$0.00	-100%	
Total Governmental:		\$66,090.98	\$48,172.00	\$35,221.00	-26.9%	
Total General Government:		\$66,090.98	\$48,172.00	\$35,221.00	-26.9%	
Total Expenditures:		\$66,090.98	\$48,172.00	\$35,221.00	-26.9%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
SUPPLIES	670-6-671-230-000	\$15,942.81	\$28,525.00	\$30,000.00	5.2%	
RENTALS	670-6-671-251-000	\$293.42	\$3,000.00	\$0.00	-100%	
DUE' & OTHER FEES	670-6-671-253-000	\$0.00	\$500.00	\$0.00	-100%	
POSTAGE/FREIGHT	670-6-671-339-000	\$0.00	\$3,000.00	\$1,500.00	-50%	
Total Operating Expenses:		\$16,236.23	\$35,025.00	\$31,500.00	-10.1%	
Professional Services						
PROFESSIONAL SERVICES	670-6-671-260-000	\$226.37	\$3,672.00	\$521.00	-85.8%	
Total Professional Services:		\$226.37	\$3,672.00	\$521.00	-85.8%	
Contracted Services						
CONTRACTUAL SERVICES	670-6-671-267-000	\$3,158.36	\$3,475.00	\$3,200.00	-7.9%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Total Contracted Services:		\$3,158.36	\$3,475.00	\$3,200.00	-7.9%	
Capital Outlay						
LEASE PURCHASE PAYMENTS	670-6-671-375-000	\$46,470.02	\$6,000.00	\$0.00	-100%	
Total Capital Outlay:		\$46,470.02	\$6,000.00	\$0.00	-100%	
Total Expense Objects:		\$66,090.98	\$48,172.00	\$35,221.00	-26.9%	

Road Department

Joe E. West
Road Operations Director

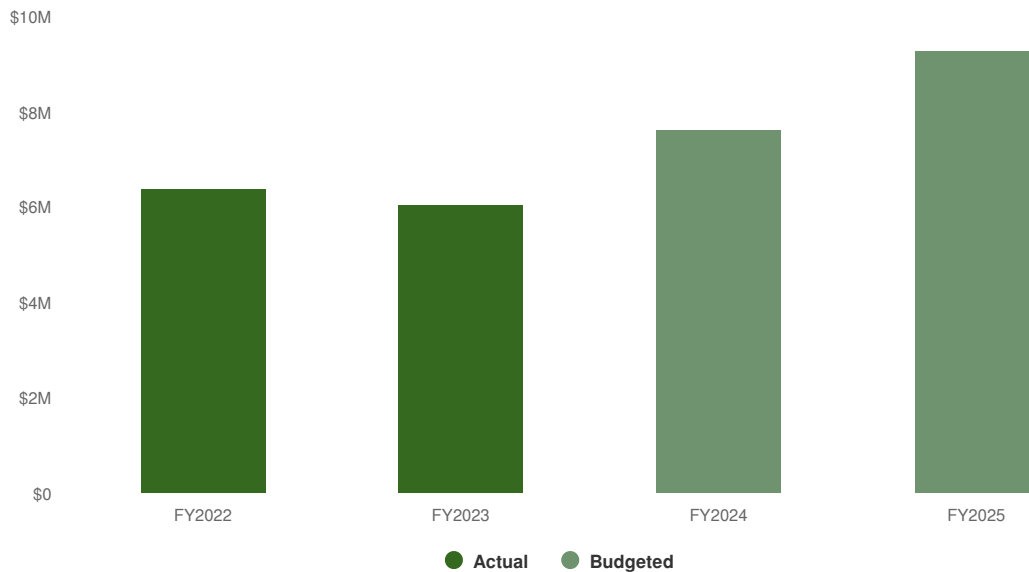
The Road Department employs 45 people who are responsible for maintaining 1,440 miles of road. 971 miles are gravel/dirt roads that are maintained by our construction section. This includes installation and maintenance of drainage structures and cattle gaurds. 469 miles are surfaced (chip sealed) roads 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

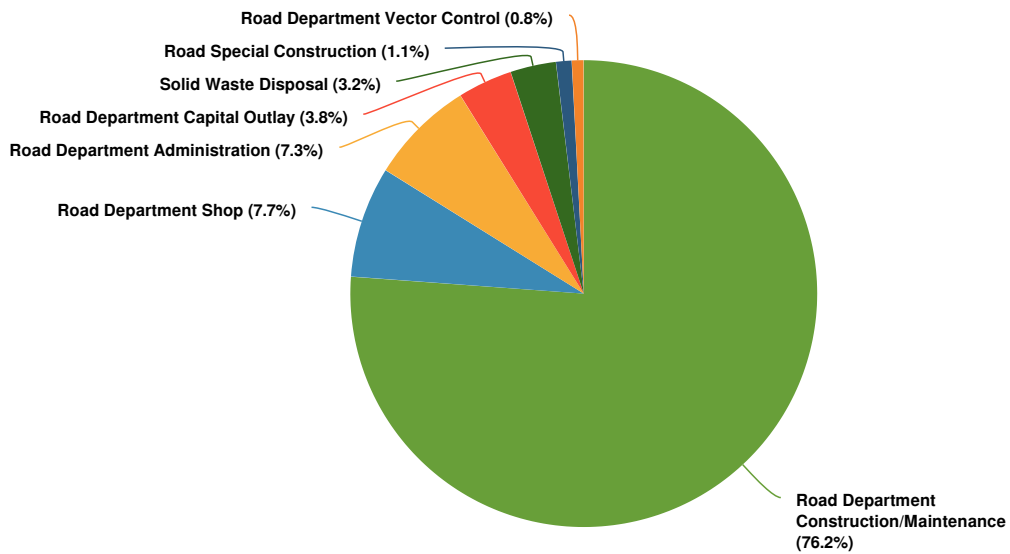
\$9,265,699 **\$1,665,782**
(21.92% vs. prior year)

Road Department Proposed and Historical Budget vs. Actual

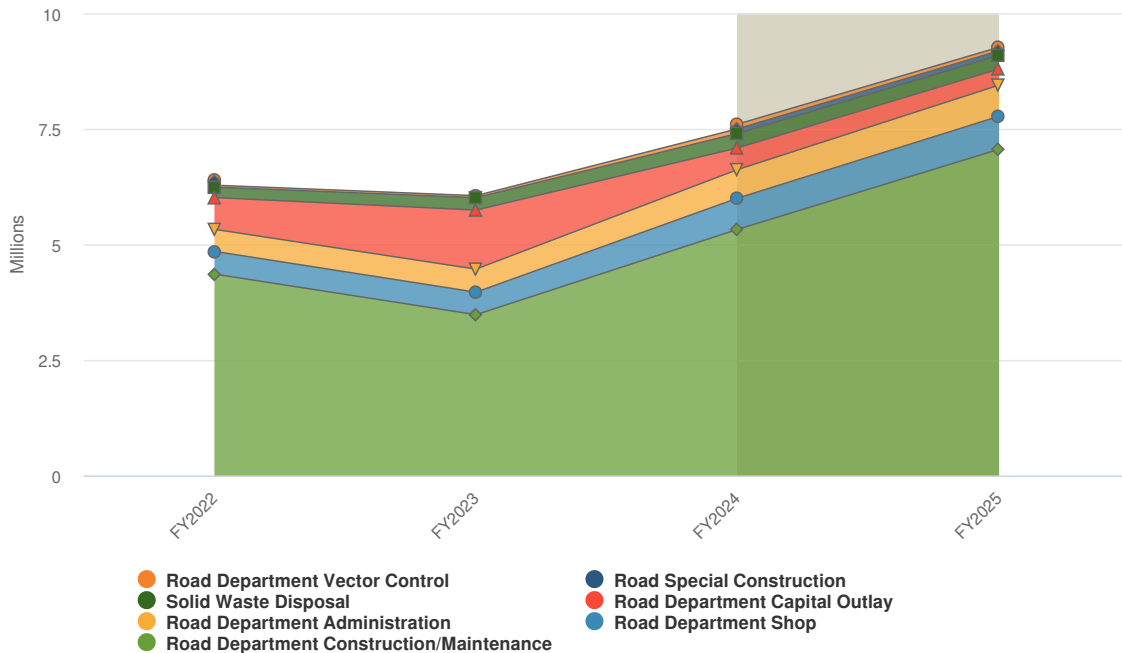


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Road Department Administration						
REGULAR SALARIES	402-6-651-102-000	\$280,458.00	\$326,928.00	\$328,915.81	0.6%	
OVERTIME SALARIES	402-6-651-105-000	\$767.70	\$3,000.00	\$3,000.00	0%	
MEDICARE TAX	402-6-651-106-000	\$3,992.91	\$4,742.00	\$4,769.28	0.6%	
F I C A	402-6-651-108-000	\$17,073.32	\$20,270.00	\$20,392.78	0.6%	
P E R A	402-6-651-109-000	\$46,924.80	\$58,194.00	\$61,836.17	6.3%	
GROUP INSURANCE	402-6-651-110-000	\$67,363.16	\$46,175.00	\$77,551.32	68%	
RETIREE HEALTH CARE	402-6-651-111-000	\$5,594.85	\$6,540.00	\$6,578.32	0.6%	
EMPLOYEE TRAINING	402-6-651-224-000	\$1,008.82	\$3,000.00	\$3,000.00	0%	
PER DIEM EXPENSE	402-6-651-225-000	\$878.94	\$2,500.00	\$2,500.00	0%	
TRANSPORTATION EXPENSE	402-6-651-227-000	\$141.62	\$1,000.00	\$1,000.00	0%	
SUPPLIES/TOOLS	402-6-651-230-000	\$953.34	\$3,000.00	\$3,000.00	0%	
NON-EXPENDABLE SUPPLIES	402-6-651-231-000	\$1,403.40	\$1,000.00	\$1,000.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	402-6-651-237-000	\$775.80	\$2,500.00	\$2,500.00	0%	
UNIFORM ALLOWANCE	402-6-651-238-000	\$0.00	\$600.00	\$600.00	0%	
EQUIP MAINT/AGREEMENTS	402-6-651-249-000	\$425.58	\$10,000.00	\$10,000.00	0%	
RENTALS	402-6-651-251-000	\$3,312.51	\$10,000.00	\$10,000.00	0%	
PRINTING/PUBLISHING	402-6-651-252-000	\$577.89	\$3,000.00	\$3,000.00	0%	
DUES & OTHER FEES	402-6-651-253-000	\$200.00	\$200.00	\$200.00	0%	
PROFESSIONAL SERVICES	402-6-651-260-000	\$7,972.81	\$32,171.00	\$32,554.00	1.2%	
CONTRACTUAL SERVICES	402-6-651-267-000	\$1,850.65	\$13,000.00	\$36,000.00	176.9%	
WORKERS COMPENSATION	402-6-651-312-000	\$8,004.10	\$18,029.00	\$21,634.80	20%	
TORT LIABILITY INSURANCE	402-6-651-313-000	\$1,791.38	\$2,150.00	\$2,580.00	20%	
PROPERTY INSURANCE	402-6-651-314-000	\$781.21	\$938.00	\$1,125.60	20%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
OTHER INSURANCE	402-6-651-319-000	\$219.95	\$264.00	\$316.80	20%	
POSTAGE/FREIGHT	402-6-651-339-000	\$2.28	\$100.00	\$100.00	0%	
TELEPHONE	402-6-651-340-000	\$15,396.20	\$15,381.00	\$15,381.00	0%	
UTILITIES	402-6-651-341-000	\$30,288.81	\$34,008.00	\$25,506.00	-25%	
Total Road Department Administration:		\$498,160.03	\$618,690.00	\$675,041.88	9.1%	
Road Department Shop						
REGULAR SALARIES	402-6-652-102-000	\$312,466.86	\$384,322.00	\$375,451.18	-2.3%	
OVERTIME SALARIES	402-6-652-105-000	\$6,492.64	\$10,000.00	\$10,000.00	0%	
MEDICARE TAX	402-6-652-106-000	\$4,578.10	\$5,574.00	\$5,444.04	-2.3%	
F I C A	402-6-652-108-000	\$19,575.48	\$23,829.00	\$23,277.97	-2.3%	
P E R A	402-6-652-109-000	\$52,386.89	\$68,410.00	\$70,584.82	3.2%	
GROUP INSURANCE	402-6-652-110-000	\$64,329.80	\$79,582.00	\$126,509.51	59%	
RETIREE HEALTH CARE	402-6-652-111-000	\$6,245.78	\$7,688.00	\$7,509.02	-2.3%	
EMPLOYEE TRAINING	402-6-652-224-000	\$575.00	\$4,000.00	\$4,000.00	0%	
PER DIEM EXPENSE	402-6-652-225-000	\$986.53	\$1,500.00	\$2,000.00	33.3%	
TRANSPORTATION EXPENSE	402-6-652-227-000	\$162.18	\$500.00	\$500.00	0%	
SUPPLIES/TOOLS (SUPPLIES ONLY)	402-6-652-230-000	\$1,810.76	\$5,000.00	\$5,000.00	0%	
NON-EXPENDABLE SUPPLIES	402-6-652-231-000	-\$19,899.71	\$45,000.00	\$40,000.00	-11.1%	
SUBSCRIPTIONS/PUBLICATIONS	402-6-652-237-000	\$15,124.99	\$15,000.00	\$15,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	402-6-652-244-000	\$0.00	\$500.00	\$500.00	0%	
EQUIP MAINT/AGREEMENTS	402-6-652-249-000	\$5,378.33	\$7,500.00	\$7,500.00	0%	
WORKERS COMPENSATION	402-6-652-312-000	\$5,099.87	\$14,278.00	\$17,133.60	20%	
TORT LIABILITY INSURANCE	402-6-652-313-000	\$2,016.52	\$2,420.00	\$2,904.00	20%	
OTHER INSURANCE	402-6-652-319-000	\$10,000.00	\$0.00	\$0.00	0%	
Total Road Department Shop:		\$487,330.02	\$675,103.00	\$713,314.15	5.7%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Road Department Construction/Maintenance						
REGULAR SALARIES	402-6-653-102-000	\$958,710.74	\$1,165,133.00	\$1,320,073.05	13.3%	
TEMPORARY SALARIES	402-6-653-104-000	\$42,716.58	\$50,000.00	\$60,000.00	20%	
OVERTIME SALARIES	402-6-653-105-000	\$7,829.37	\$20,000.00	\$75,000.00	275%	
MEDICARE TAX	402-6-653-106-000	\$13,671.76	\$16,895.00	\$19,141.06	13.3%	
F I C A	402-6-653-108-000	\$58,458.40	\$72,238.00	\$81,844.53	13.3%	
P E R A	402-6-653-109-000	\$158,832.83	\$207,394.00	\$248,173.73	19.7%	
GROUP INSURANCE	402-6-653-110-000	\$270,620.85	\$310,441.00	\$485,197.09	56.3%	
RETIREE HEALTH CARE	402-6-653-111-000	\$18,941.04	\$23,303.00	\$26,401.46	13.3%	
VEH/HVY EQUIP. REPAIR	402-6-653-221-000	\$134,669.01	\$200,000.00	\$200,000.00	0%	
TIRES/REPAIRS	402-6-653-222-000	\$75,884.14	\$85,000.00	\$85,000.00	0%	
VEHICLE FUELS	402-6-653-223-000	\$354,202.10	\$500,000.00	\$500,000.00	0%	
EMPLOYEE TRAINING	402-6-653-224-000	\$567.18	\$7,000.00	\$57,000.00	714.3%	
PER DIEM EXPENSE	402-6-653-225-000	\$1,838.40	\$2,500.00	\$2,500.00	0%	
MILEAGE REIMBURSEMENT	402-6-653-226-000	\$43.76	\$0.00	\$0.00	0%	
TRANSPORTATION EXPENSE	402-6-653-227-000	\$199.66	\$1,500.00	\$1,500.00	0%	
SUPPLIES/TOOLS	402-6-653-230-000	\$53,628.27	\$80,000.00	\$80,000.00	0%	
NON-EXPENDABLE SUPPLIES	402-6-653-231-000	\$14,893.44	\$25,000.00	\$25,000.00	0%	
UNIFORM ALLOWANCE	402-6-653-238-000		\$9,000.00	\$9,000.00	0%	
LANDFILL FEES	402-6-653-242-000	\$0.00	\$20,000.00	\$20,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	402-6-653-244-000	\$1,594.08	\$2,000.00	\$4,000.00	100%	
ROAD PROJECTS-OTHER	402-6-653-246-003	\$0.00	\$1,250,000.00	\$1,250,000.00	0%	
LAUNDRY/CLEANING SERVICE	402-6-653-248-000	\$17,096.78	\$12,000.00	\$12,000.00	0%	
EQUIP MAINT/AGREEMENTS	402-6-653-249-000	\$815.47	\$1,500.00	\$1,500.00	0%	

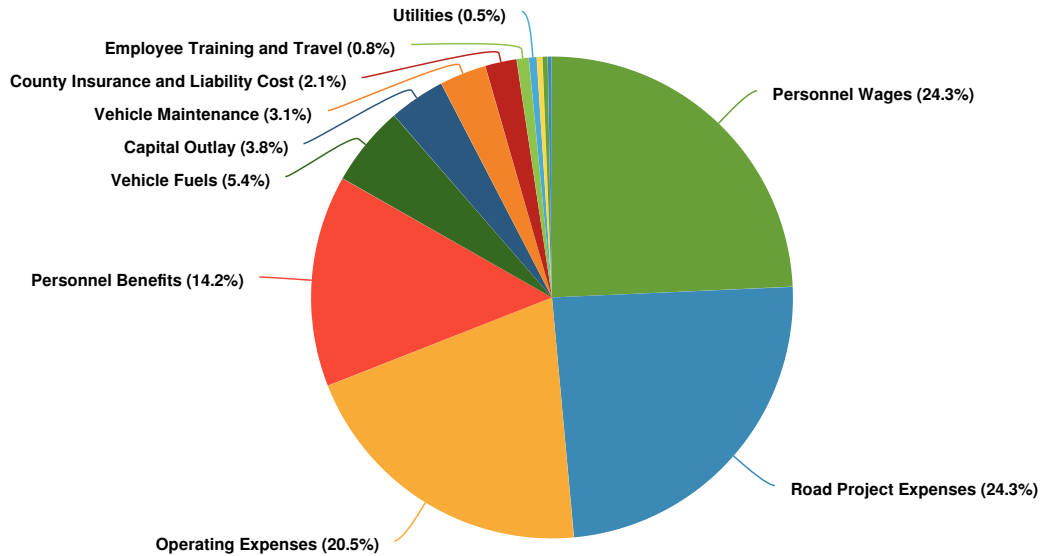
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
RENTALS	402-6-653-251-000	\$239,647.66	\$170,000.00	\$170,000.00	0%	
FACILITY MAINTENANCE/REPAIR	402-6-653-257-000	\$1,441.78	\$24,219.00	\$25,000.00	3.2%	
PAVING PROJECTS-COOP	402-6-653-290-000	\$672,214.01	\$136,241.00	\$1,317,969.00	867.4%	
ROAD PROJECTS-OTHER	402-6-653-291-000	\$271,655.89	\$776,781.00	\$800,000.00	3%	
SIGNS & SIGN REPAIR	402-6-653-292-000	\$10,992.06	\$30,000.00	\$30,000.00	0%	
WORKERS COMPENSATION	402-6-653-312-000	\$51,264.40	\$71,083.00	\$85,299.60	20%	
TORT LIABILITY INSURANCE	402-6-653-313-000	\$7,886.87	\$9,465.00	\$11,358.00	20%	
LIABILITY INSURANCE	402-6-653-315-000	\$35,155.28	\$42,187.00	\$50,624.40	20%	
OTHER INSURANCE	402-6-653-319-000	\$250.00	\$300.00	\$360.00	20%	
UTILITIES	402-6-653-341-000	\$3,485.19	\$3,231.00	\$3,392.55	5%	
Total Road Department Construction/Maintenance:		\$3,479,207.00	\$5,324,411.00	\$7,057,334.47	32.5%	
Road Department Vector Control						
REGULAR SALARIES	402-6-654-102-000	\$23,171.20	\$55,724.00	\$37,086.40	-33.4%	
OVERTIME SALARIES	402-6-654-105-000	\$66.84	\$1,000.00	\$2,000.00	100%	
MEDICARE TAX	402-6-654-106-000	\$326.88	\$808.00	\$537.75	-33.4%	
F I C A	402-6-654-108-000	\$1,397.76	\$3,456.00	\$2,299.36	-33.5%	
P E R A	402-6-654-109-000	\$3,892.72	\$9,920.00	\$6,972.24	-29.7%	
GROUP INSURANCE	402-6-654-110-000	\$6,812.53	\$13,564.00	\$11,934.96	-12%	
RETIREE HEALTH CARE	402-6-654-111-000	\$463.45	\$1,116.00	\$741.73	-33.5%	
EMPLOYEE TRAINING	402-6-654-224-000	\$0.00	\$1,000.00	\$1,000.00	0%	
PER DIEM EXPENSE	402-6-654-225-000	\$0.00	\$500.00	\$500.00	0%	
SUPPLIES/TOOLS	402-6-654-230-000	\$5,652.52	\$10,000.00	\$10,000.00	0%	
Non-expendable Supplies	402-6-654-231-000	\$0.00	\$2,000.00	\$2,000.00	0%	
EQUIPMENT REPAIRS	402-6-654-249-000	\$6.24	\$300.00	\$500.00	66.7%	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
WORKERS COMPENSATION	402-6-654-312-000	\$320.21	\$689.00	\$826.80	20%	
Total Road Department Vector Control:		\$42,110.35	\$100,077.00	\$76,399.24	-23.7%	
Road Special Construction						
ROAD PROJECTS-OTHER	602-6-655-291-000	\$0.00	\$100,000.00	\$100,000.00	0%	
Total Road Special Construction:		\$0.00	\$100,000.00	\$100,000.00	0%	
Solid Waste Disposal						
OTHER DUES AND FEES	437-6-628-253-001	\$9,985.21	\$9,619.00	\$10,000.00	4%	
REGULAR SALARIES	437-6-659-102-000	\$59,269.24	\$70,305.00	\$36,340.85	-48.3%	
OVERTIME SALARIES	437-6-659-105-000	\$121.50	\$1,000.00	\$3,000.00	200%	
MEDICARE TAX	437-6-659-106-000	\$795.88	\$1,021.00	\$526.94	-48.4%	
F I C A	437-6-659-108-000	\$3,403.20	\$4,360.00	\$2,253.13	-48.3%	
P E R A	437-6-659-109-000	\$9,941.05	\$12,515.00	\$6,832.08	-45.4%	
GROUP INSURANCE	437-6-659-110-000	\$17,582.15	\$27,208.00	\$16,746.38	-38.5%	
RETIREE HEALTH CARE	437-6-659-111-000	\$1,185.48	\$1,407.00	\$726.82	-48.3%	
VEH/HVY EQUIP. REPAIR	437-6-659-221-000	\$0.00	\$5,000.00	\$5,000.00	0%	
SUPPLIES/TOOLS	437-6-659-230-000	\$0.00	\$400.00	\$500.00	25%	
NON-EXPENDABLE SUPPLIES	437-6-659-231-000	\$0.00	\$250.00	\$300.00	20%	
LANDFILL EXPENSES	437-6-659-242-000	\$155,717.97	\$170,000.00	\$200,000.00	17.6%	
EQUIPMENT MAINT/AGREEMENTS	437-6-659-249-000	\$4,966.98	\$5,200.00	\$5,200.00	0%	
WORKERS COMPENSATION	437-6-659-312-000	\$1,894.65	\$1,678.00	\$2,013.60	20%	
TORT LIABILITY INSURANCE	437-6-659-313-000	\$383.44	\$461.00	\$553.20	20%	
UTILITIES	437-6-659-341-000	\$3,869.74	\$3,690.00	\$3,616.20	-2%	
Total Solid Waste Disposal:		\$269,116.49	\$314,114.00	\$293,609.20	-6.5%	
Road Department Capital Outlay						
EQUIPMENT/MACHINERY	402-6-681-371-000	\$184,625.65	\$95,000.00	\$0.00	-100%	

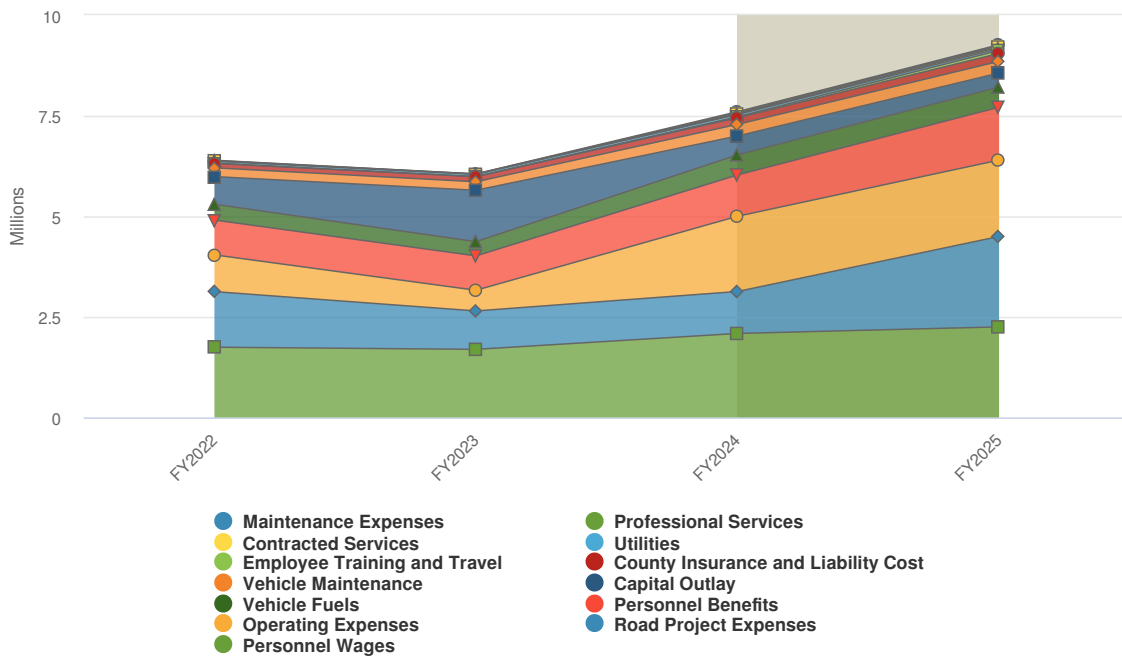
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
VEHICLES	402-6-681-372-000	\$219,871.80	\$0.00	\$0.00	0%	
HEAVY EQUIPMENT	402-6-681-373-000	\$872,960.41	\$372,522.12	\$350,000.00	-6%	
Total Road Department Capital Outlay:		\$1,277,457.86	\$467,522.12	\$350,000.00	-25.1%	
Total Public Works:		\$6,053,381.75	\$7,599,917.12	\$9,265,698.94	21.9%	
Total Expenditures:		\$6,053,381.75	\$7,599,917.12	\$9,265,698.94	21.9%	

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.

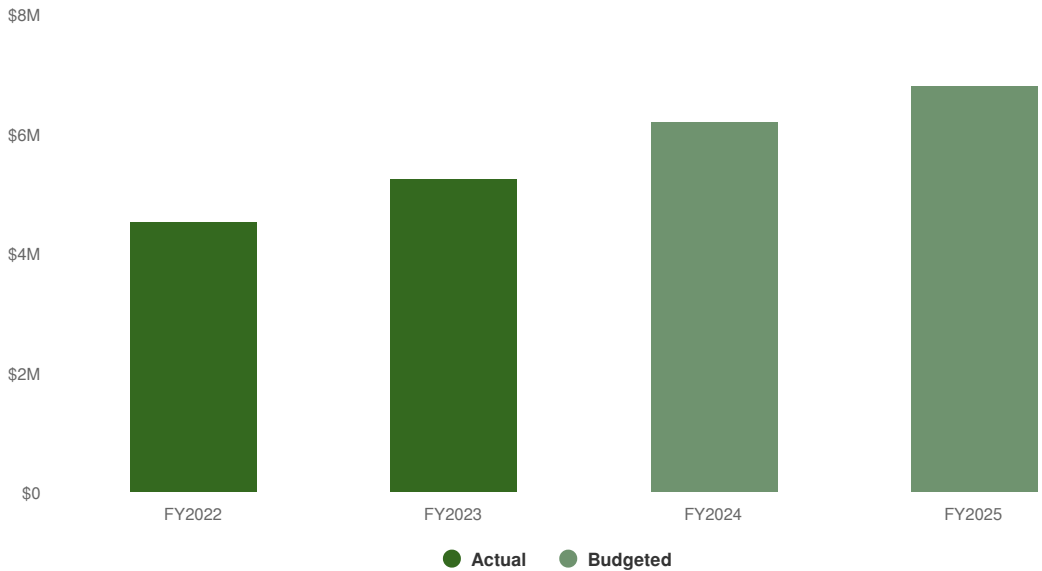
The Chaves County Sheriff's Office is committed to preserving the public peace, deterring and preventing the commission of crimes, enforcing the laws and ordinances of the State of New Mexico and the County of Chaves.

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

Expenditures Summary

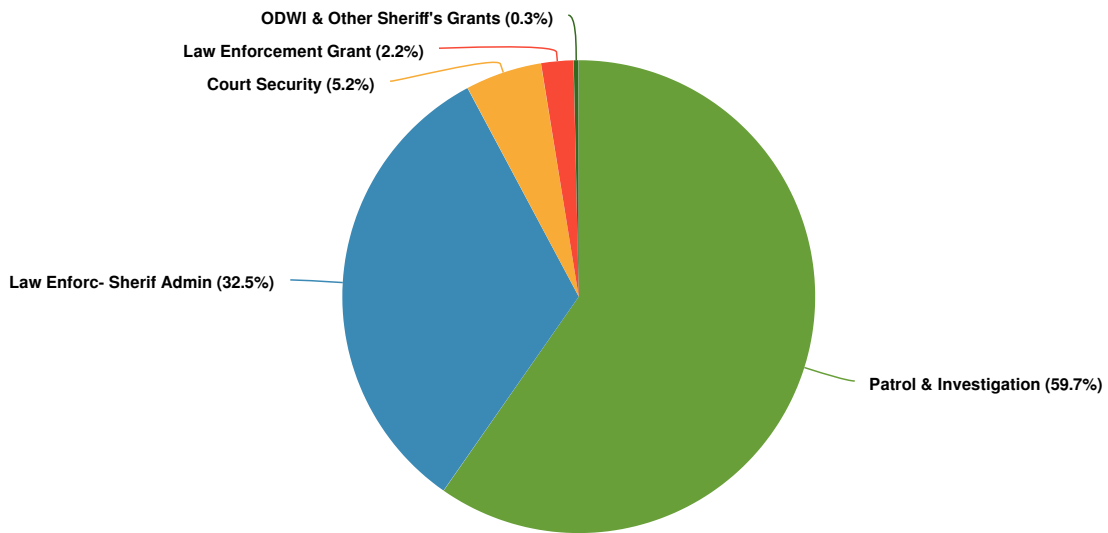
\$6,825,588 **\$603,037**
(9.69% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual

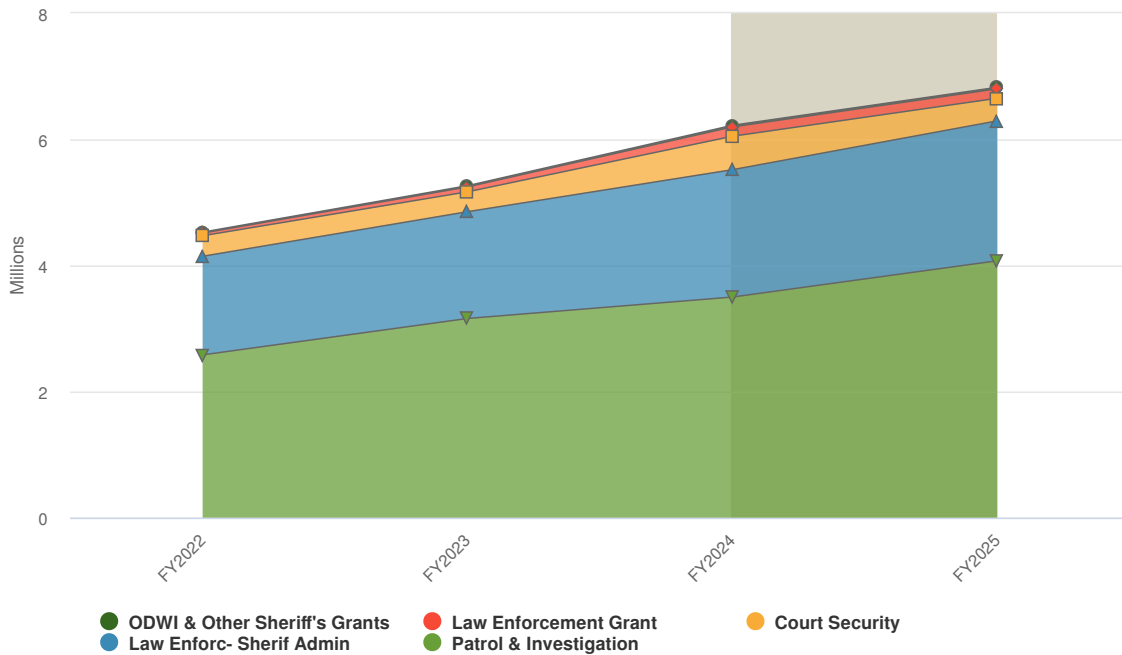


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						
ODWI & Other Sheriff's Grants						
OVERTIME SALARIES	431-7-754-105-000	\$9,275.09	\$24,873.00	\$23,275.00	-6.4%	
MEDICARE TAX	431-7-754-106-000	\$304.57	\$0.00	\$0.00	0%	
F.I.C.A.	431-7-754-108-000	-\$23.22	\$0.00	\$0.00	0%	
P.E.R.A.	431-7-754-109-000	\$3,320.43	\$0.00	\$0.00	0%	
GROUP INSURANCE	431-7-754-110-000	\$5,781.73	\$0.00	\$0.00	0%	
RETIREE HEALTH CARE	431-7-754-111-000	\$352.27	\$0.00	\$0.00	0%	
Total ODWI & Other Sheriff's Grants:		\$19,010.87	\$24,873.00	\$23,275.00	-6.4%	
Total Public Works:		\$19,010.87	\$24,873.00	\$23,275.00	-6.4%	
Public Safety						
Law Enforc- Sherif Admin						
ELECTED OFFICIAL SALARIES	401-7-751-101-000	\$79,164.57	\$78,951.00	\$78,956.80	0%	
REGULAR SALARIES	401-7-751-102-000	\$788,164.50	\$948,394.00	\$954,098.05	0.6%	
OVERTIME SALARIES	401-7-751-105-000	\$18,189.47	\$25,000.00	\$25,000.00	0%	
MEDICARE TAX	401-7-751-106-000	\$12,538.69	\$14,897.00	\$14,979.30	0.6%	
F I C A	401-7-751-108-000	\$25,043.84	\$63,697.00	\$42,740.83	-32.9%	
P E R A	401-7-751-109-000	\$155,161.12	\$182,869.00	\$228,303.21	24.8%	
GROUP INSURANCE	401-7-751-110-000	\$190,424.70	\$188,538.00	\$288,156.19	52.8%	
RETIREE HEALTH CARE	401-7-751-111-000	\$17,301.46	\$20,548.00	\$20,661.10	0.6%	
VEH/HVY EQUIP. REPAIR	401-7-751-221-000	\$11,587.29	\$10,000.00	\$10,000.00	0%	
VEHICLE FUELS	401-7-751-223-000	\$11,922.19	\$10,000.00	\$15,000.00	50%	
EMPLOYEE TRAINING	401-7-751-224-000	\$4,004.97	\$5,000.00	\$5,000.00	0%	
PER DIEM EXPENSE	401-7-751-225-000	\$6,331.04	\$8,000.00	\$8,000.00	0%	
MILEAGE REIMBURSEMENT	401-7-751-226-000	\$0.00	\$0.00	\$1,000.00	N/A	

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
SUPPLIES/TOOLS	401-7-751-230-000	\$41,499.74	\$25,000.00	\$25,000.00	0%	
NON-EXPENDABLE SUPPLIES	401-7-751-231-000	\$39,004.32	\$35,500.00	\$35,500.00	0%	
CRIME PREVENTION SUPPLIES	401-7-751-236-000	\$11,093.04	\$20,350.00	\$20,350.00	0%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-751-237-000	\$3,760.64	\$8,000.00	\$8,000.00	0%	
UNIFORM ALLOWANCE	401-7-751-238-000	\$3,369.56	\$4,000.00	\$4,000.00	0%	
PRE-EMPLOYMENT PHYSICALS	401-7-751-244-000	\$140.02	\$450.00	\$450.00	0%	
ANIMAL CONTROL	401-7-751-245-000	\$0.00	\$1,000.00	\$1,000.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-751-249-000	\$107,491.06	\$134,047.00	\$148,325.00	10.7%	
RENTALS	401-7-751-251-000	\$7,094.60	\$13,000.00	\$13,000.00	0%	
PRINTING/PUBLISHING	401-7-751-252-000	\$766.75	\$2,000.00	\$4,000.00	100%	
DUES & OTHER FEES	401-7-751-253-000	\$1,810.32	\$2,500.00	\$3,000.00	20%	
BUILDING IMPROVEMENTS	401-7-751-256-000	\$0.00	\$8,550.00	\$5,000.00	-41.5%	
BUILDING MAINTENANCE	401-7-751-257-000	\$0.00	\$0.00	\$1,000.00	N/A	
PROFESSIONAL SERVICES	401-7-751-260-000	\$3,786.89	\$19,445.00	\$19,445.00	0%	
CONTRACTUAL SERVICES	401-7-751-267-000	\$8,210.00	\$0.00	\$25,000.00	N/A	
WORKERS COMPENSATION	401-7-751-312-000	\$7,814.78	\$17,692.00	\$21,230.40	20%	
TORT LIABILITY INSURANCE	401-7-751-313-000	\$37,550.50	\$45,061.00	\$54,073.20	20%	
PROPERTY INSURANCE	401-7-751-314-000	\$7,315.15	\$8,779.00	\$10,534.80	20%	
OTHER INSURANCE	401-7-751-319-000	\$0.00	\$13,194.00	\$15,832.80	20%	
POSTAGE/FREIGHT	401-7-751-339-000	\$2,041.11	\$4,500.00	\$4,500.00	0%	
TELEPHONE	401-7-751-340-000	\$48,968.66	\$48,451.00	\$50,074.11	3.4%	
UTILITIES	401-7-751-341-000	\$41,989.07	\$44,136.00	\$49,873.68	13%	
LEASE PURCHASE	401-7-751-375-000		\$8,400.00	\$8,400.00	0%	
Total Law Enforc- Sherif Admin:		\$1,693,540.05	\$2,019,949.00	\$2,219,484.47	9.9%	
Patrol & Investigation						

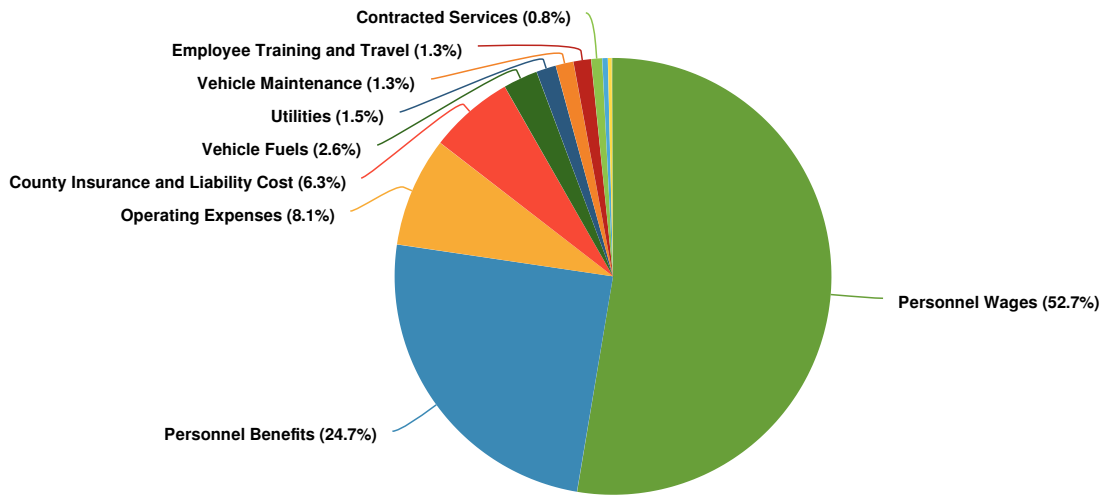


Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
REGULAR SALARIES	401-7-752-102-000	\$1,390,326.46	\$1,546,665.00	\$1,854,223.08	19.9%	
OVERTIME SALARIES	401-7-752-105-000	\$383,830.02	\$375,000.00	\$375,000.00	0%	
MEDICARE TAX	401-7-752-106-000	\$26,358.62	\$24,917.10	\$26,886.23	7.9%	
F I C A	401-7-752-108-000	-\$1,796.45	\$0.00	\$0.00	0%	
P E R A	401-7-752-109-000	\$359,446.00	\$423,588.77	\$488,333.84	15.3%	
GROUP INSURANCE	401-7-752-110-000	\$331,445.08	\$334,431.28	\$456,170.08	36.4%	
RETIREE HEALTH CARE	401-7-752-111-000	\$38,033.37	\$42,960.80	\$38,076.71	-11.4%	
VEH/HVY EQUIP. REPAIR	401-7-752-221-000	\$48,794.95	\$60,000.00	\$80,000.00	33.3%	
VEHICLE FUELS	401-7-752-223-000	\$154,934.02	\$160,000.00	\$160,000.00	0%	
EMPLOYEE TRAINING	401-7-752-224-000	\$30,793.25	\$39,500.00	\$39,500.00	0%	
PER DIEM EXPENSE	401-7-752-225-000	\$6,647.96	\$14,000.00	\$14,000.00	0%	
SUPPLIES/TOOLS	401-7-752-230-000	\$21,589.85	\$22,450.00	\$25,000.00	11.4%	
NON-EXPENDABLE SUPPLIES	401-7-752-231-000	\$58,820.96	\$85,490.00	\$79,490.00	-7%	
UNIFORM EXPENSES	401-7-752-238-000	\$50,020.24	\$56,629.00	\$56,629.00	0%	
PRE-EMPLOYMENT PHYSICALS	401-7-752-244-000	\$10,197.02	\$6,500.00	\$6,500.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-752-249-000	\$223.08	\$4,000.00	\$4,000.00	0%	
MISC. INVESTIGATIVE SERVICES	401-7-752-258-000	\$46.45	\$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	\$20,502.86	\$45,707.00	\$54,848.40	20%	
TORT LIABILITY INSURANCE	401-7-752-313-000	\$114,587.02	\$137,505.00	\$165,006.00	20%	
LIABILITY INSURANCE	401-7-752-315-000	\$20,338.29	\$24,406.00	\$29,287.20	20%	
OTHER INSURANCE	401-7-752-319-000	\$72,374.30	\$56,850.00	\$68,220.00	20%	
VEHCILES	401-7-752-372-000	\$21,323.46	\$5,000.00	\$20,000.00	300%	
Total Patrol & Investigation:		\$3,158,836.81	\$3,498,599.95	\$4,074,170.55	16.5%	
Law Enforcement Grant						

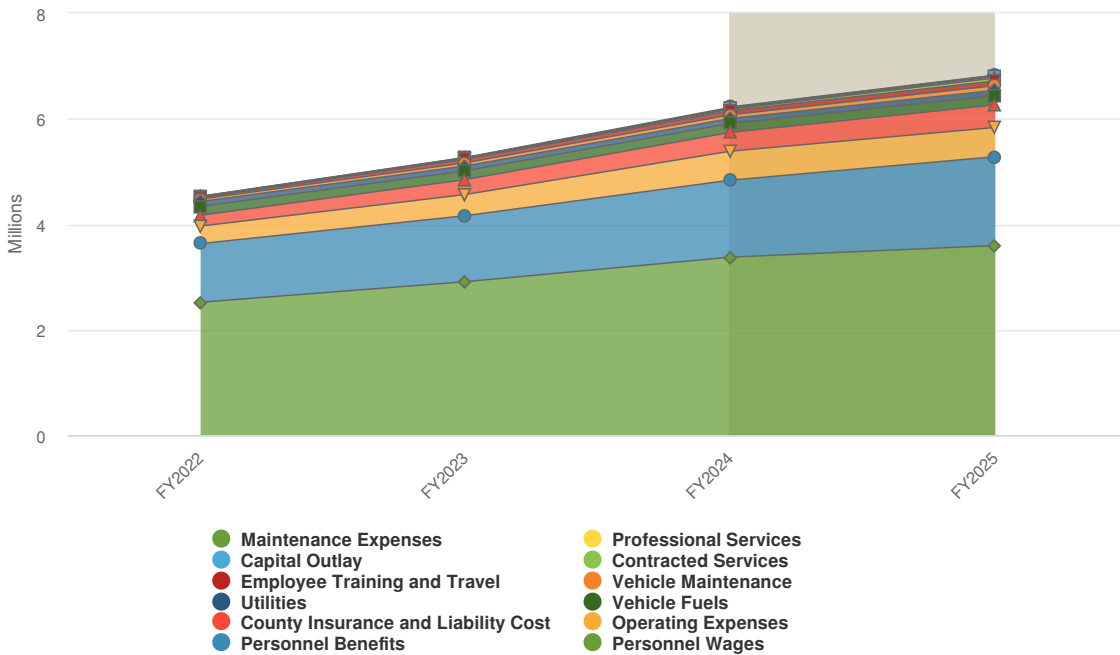
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
REGULAR SALARIES	430-7-753-102-000	\$15,333.18	\$16,000.00	\$16,000.00	0%	
EMPLOYEE TRAINING	430-7-753-224-000	\$5,140.00	\$0.00	\$10,000.00	N/A	
TRAVEL/TRAINING/PER DIEM EXPEN	430-7-753-225-000	\$14,448.96	\$11,500.00	\$11,500.00	0%	
SUPPLIES/TOOLS	430-7-753-230-000	\$943.26	\$55,000.00	\$56,500.00	2.7%	
NON-EXPENDABLE SUPPLIES	430-7-753-231-000	\$42,056.74	\$66,078.00	\$56,500.00	-14.5%	
Total Law Enforcement Grant:		\$77,922.14	\$148,578.00	\$150,500.00	1.3%	
Court Security						
REGULAR SALARIES	401-7-758-102-000	\$189,420.74	\$297,794.00	\$206,728.58	-30.6%	
OVERTIME SALARIES	401-7-758-105-000	\$34,461.54	\$60,500.00	\$60,500.00	0%	
MEDICARE TAX	401-7-758-106-000	\$3,166.97	\$4,319.00	\$2,997.56	-30.6%	
P.E.R.A.	401-7-758-109-000	\$46,437.57	\$73,407.00	\$40,300.26	-45.1%	
GROUP INSURANCE	401-7-758-110-000	\$33,776.44	\$78,944.32	\$34,719.82	-56%	
RETIREE HEALTH CARE	401-7-758-111-000	\$4,915.17	\$7,445.00	\$3,142.32	-57.8%	
WORKERS COMPENSATION	401-7-758-312-000	\$3,168.21	\$8,141.00	\$9,769.20	20%	
Total Court Security:		\$315,346.64	\$530,550.32	\$358,157.74	-32.5%	
Total Public Safety:		\$5,245,645.64	\$6,197,677.27	\$6,802,312.75	9.8%	
Total Expenditures:		\$5,264,656.51	\$6,222,550.27	\$6,825,587.75	9.7%	

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



Charlotte Andrade-Gurule
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.

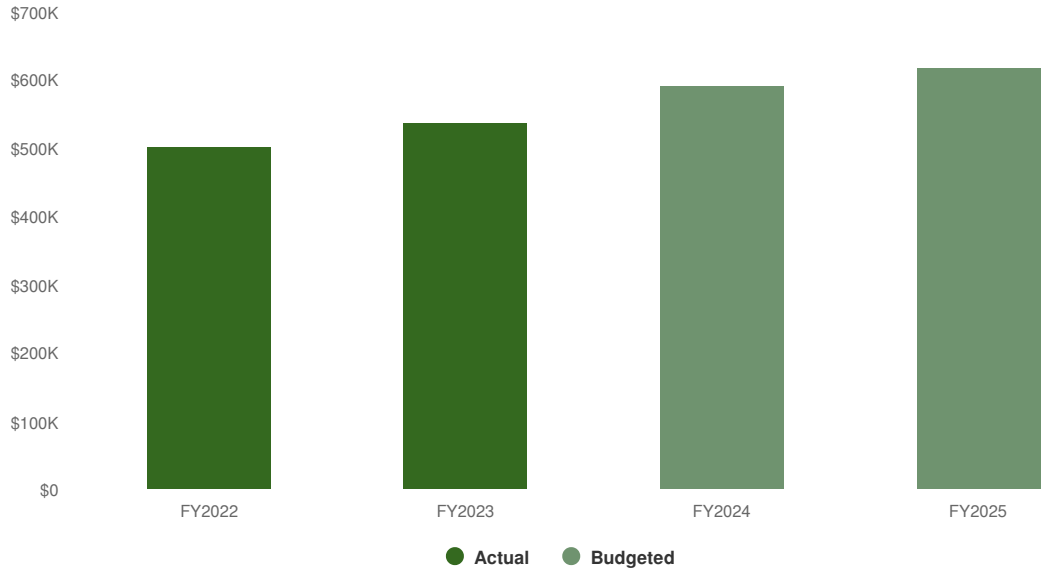
The office collects and disburses tax collections to appropriate governmental agencies and keeps all books, records and funds pertaining to the office ready for inspection by the County Commission, the State Department of Finance and Administration and the auditors.

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

\$618,134 **\$26,172**
(4.42% 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%

REVENUES COLLECTED BY TREASURER'S OFFICE FOR FY22-23



Expenditures by Function

Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Works						

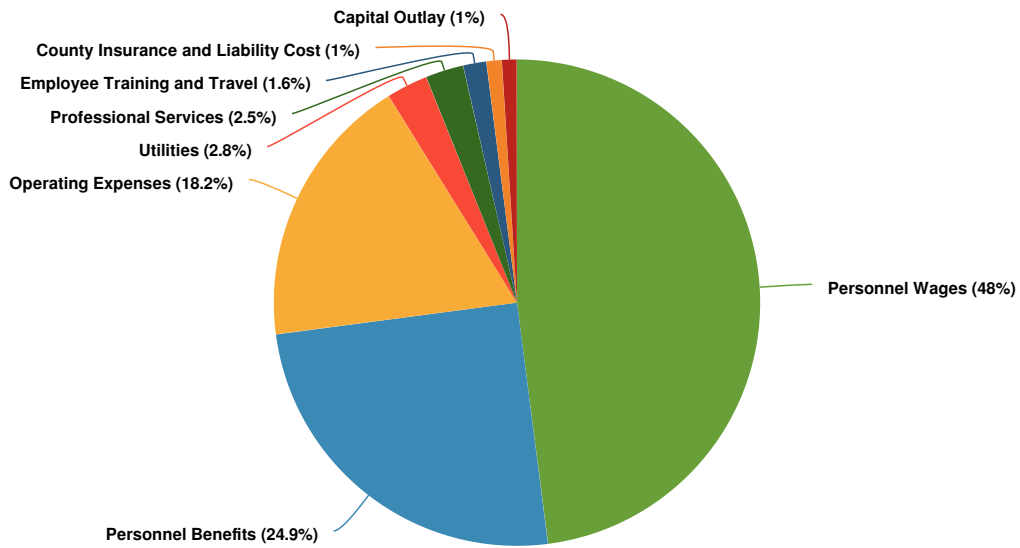
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
Treasurer's Adrnin						
ELECTED OFFICIAL SALARIES	401-7-741-101-000	\$75,936.89	\$75,733.00	\$75,732.80	0%	
REGULAR SALARIES	401-7-741-102-000	\$214,786.89	\$236,121.00	\$219,802.78	-6.9%	
OVERTIME SALARIES	401-7-741-105-000	\$268.54	\$1,000.00	\$1,000.00	0%	
MEDICARE TAX	401-7-741-106-000	\$4,108.94	\$4,523.00	\$4,285.27	-5.3%	
F I C A	401-7-741-108-000	\$17,569.12	\$19,336.00	\$18,323.21	-5.2%	
P E R A	401-7-741-109-000	\$44,341.79	\$55,511.00	\$55,560.69	0.1%	
GROUP INSURANCE	401-7-741-110-000	\$55,494.33	\$41,458.00	\$70,126.10	69.1%	
RETIREE HEALTH CARE	401-7-741-111-000	\$5,287.41	\$6,238.00	\$5,910.71	-5.2%	
EMPLOYEE TRAINING	401-7-741-224-000	\$3,040.00	\$5,500.00	\$4,000.00	-27.3%	
PER DIEM EXPENSE	401-7-741-225-000	\$2,084.27	\$4,000.00	\$4,000.00	0%	
MILEAGE REIMBURSEMENT	401-7-741-226-000	\$1,420.02	\$1,600.00	\$1,600.00	0%	
SUPPLIES/TOOLS	401-7-741-230-000	\$3,954.00	\$4,500.00	\$6,000.00	33.3%	
NON-EXPENDABLE SUPPLIES	401-7-741-231-000	\$2,351.03	\$3,000.00	\$11,000.00	266.7%	
SUBSCRIPTIONS/PUBLICATIONS	401-7-741-237-000	\$1,400.48	\$1,400.00	\$1,400.00	0%	
EQUIP MAINT/AGREEMENTS	401-7-741-249-000	\$52,538.49	\$51,000.00	\$51,000.00	0%	
RENTALS	401-7-741-251-000	\$212.00	\$250.00	\$250.00	0%	
PRINTING/PUBLISHING	401-7-741-252-000	\$4,996.62	\$15,000.00	\$15,000.00	0%	
DUES & OTHER FEES	401-7-741-253-000	\$25.08	\$100.00	\$100.00	0%	
PROFESSIONAL SERVICES	401-7-741-260-000	\$4,551.83	\$14,095.00	\$15,583.00	10.6%	
WORKERS COMPENSATION	401-7-741-312-000	\$490.45	\$935.00	\$1,122.00	20%	
TORT LIABILITY INSURANCE	401-7-741-313-000	\$1,784.13	\$2,141.00	\$2,569.20	20%	
PROPERTY INSURANCE	401-7-741-314-000	\$1,816.06	\$2,180.00	\$2,616.00	20%	
POSTAGE/FREIGHT	401-7-741-339-000	\$25,175.82	\$25,000.00	\$28,000.00	12%	
TELEPHONE	401-7-741-340-000	\$2,471.33	\$2,699.00	\$2,754.60	2.1%	
UTILITIES	401-7-741-341-000	\$11,841.51	\$12,542.00	\$14,297.88	14%	



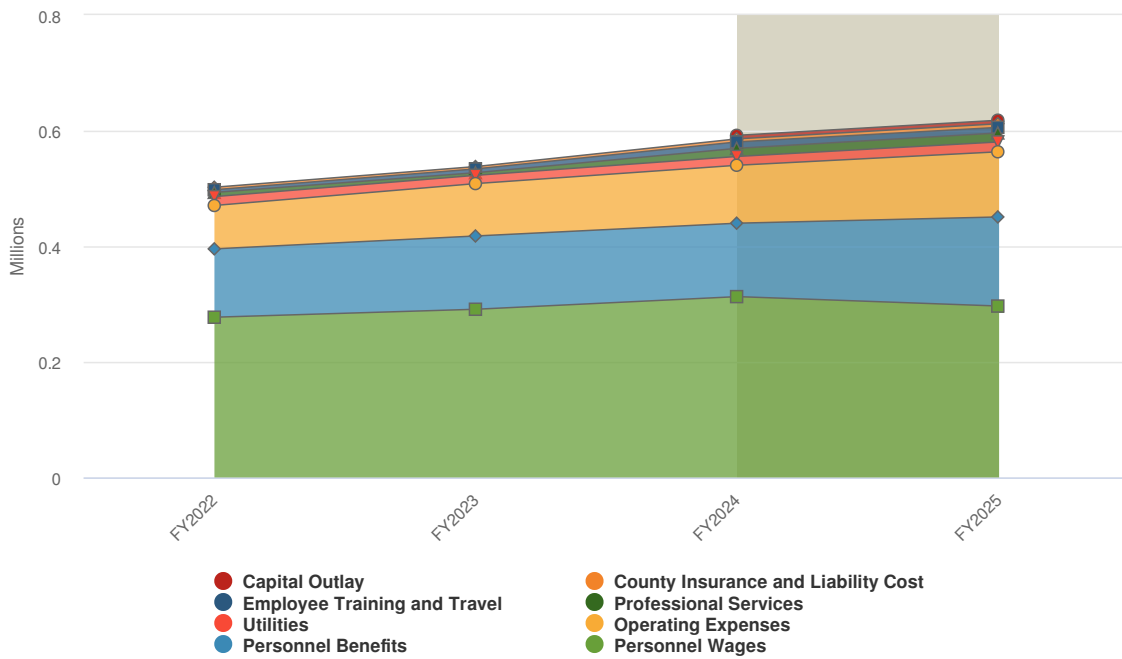
Name	Account ID	FY2023 Actual	FY2024 Amended Budget	FY2025 Budgeted	FY2024 Amended Budget vs. FY2025 Budgeted (% Change)	Notes
LEASE PURCHASES	401-7-741-375-000		\$6,100.00	\$6,100.00	0%	
Total Treasurer's Adrnin:		\$537,947.03	\$591,962.00	\$618,134.24	4.4%	
Total Public Works:		\$537,947.03	\$591,962.00	\$618,134.24	4.4%	
Total Expenditures:		\$537,947.03	\$591,962.00	\$618,134.24	4.4%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Property Tax Receivables

Year	Assessed	Adjusted Assessed	FY 22-23 10 Year Schedule					% Collected
			Billed	Adjusted	Collected	Outstanding		
2022	\$13,164,153,836	\$76,051,516	\$37,706,558.02	\$232,298.08	\$36,588,505.99	\$1,350,350.11	96.44%	
2021	\$12,381,772,918	\$71,486,149	\$35,705,098.74	\$219,729.72	\$35,372,745.36	\$552,083.10	98.46%	
2020	\$11,839,835,470	\$70,659,172	\$34,478,399.34	\$202,978.92	\$34,569,795.15	\$111,583.11	99.68%	
2019	\$11,764,283,859	\$2,489,563	\$34,287,671.56	(\$9,504.98)	\$34,225,603.65	\$52,562.93	99.85%	
2018	\$11,570,563,790	(\$174,925,199)	\$33,635,998.26	(\$532,582.04)	\$33,069,251.26	\$34,164.96	99.90%	
2017	\$11,208,125,660	\$139,472,996	\$32,274,809.02	\$409,739.57	\$32,649,958.20	\$34,590.39	99.89%	
2016	\$13,603,113,715	\$29,385,658	\$31,843,957.78	\$59,639.44	\$31,882,690.83	\$20,906.39	99.93%	
2015	\$13,026,283,056	\$106,044,089	\$31,784,407.90	(\$915,588.29)	\$30,856,550.90	\$12,268.71	99.96%	
2014	\$12,377,988,979	\$97,915,993	\$31,399,641.86	\$244,917.44	\$31,636,809.95	\$7,749.35	99.98%	
2013	\$11,941,760,366	\$95,048,959	\$29,215,895.44	\$236,539.88	\$29,446,036.40	\$6,398.92	99.98%	

CAPITAL IMPROVEMENTS

Capital Outlay Projects Budget Development

The County prepares an annual capital projects budget that is part of the overall annual budget. The annual capital budget can include funding for projects supported by State and Federal grants, which require County funds as a match or for the remaining amount needed to complete the project. There can also be recurring purchases that include items such as vehicles, road blades, road equipment, camera leases, and radios that wear out with use and require regular replacement. The County utilizes the capital budget to allocate funds for certain large, multi-year, non-recurring projects, such as the renovation of the dispatch area, by budgeting the estimated cost of the project, even if only a portion is completed during the fiscal year.

The annual capital budget process includes the following:

Submission of Current Year Proposed Projects – During the annual budget process, each Director or Elected Official meets with the County Manager and Finance Director to submit proposals for capital expenditures. A capital expenditure is defined as any purchase with a unit cost greater than \$5,000 and a useful life of more than one year. Capital expenditures may include equipment such as vehicles, copiers, computers, and facility renovations.

The County Manager and Finance Director review each capital item request to assess whether it is reasonable and necessary for County operations and if it aligns with the current year's capital budget objectives. Projects recommended for funding are added to the capital budget list for review by the Finance Committee.

The Finance Committee then reviews the proposed capital outlay list and invites the departments to present their requests. The Committee decides which projects will move forward to be budgeted in the proposed budget.

Once the proposed list of capital items is determined, it is presented to the County Commission in a public meeting for review, discussion, and public comment. The County Commissioners may request that items be added to or removed from the final capital budget.

For major capital outlay projects, please refer back to the Strategic Plan for FY 2025.

Future Infrastructure Capital Improvement Plan

Each year, Chaves County prepares a five-year Infrastructure Capital Improvement Plan (ICIP) that prioritizes infrastructure projects based on the County's assessment of need, quality of life, and economic impact. The County defines capital projects for the ICIP as expenditures used to acquire land; reconstruct or rehabilitate public facilities or infrastructure; expand or construct additional public facilities or infrastructure; and provide necessary equipment for County staff to serve the public. Chaves County also collaborates with other organizations and entities that provide public services and require a governmental fiscal agent for their projects, such as the Adult Joy Center or Veteran Transports. The ICIP includes projects that are not considered recurring purchases and allows the County to identify and adequately plan for future expansion, renovation, and construction. The goals of the plan are:

- To improve long-term financial planning and resource allocation.
- To establish priorities among a wide range of projects.
- To identify funding deficiencies to request capital outlay funding from the state.
- To provide information to the public about long-term capital plans.

The plan is developed by County staff and submitted to the Commission for review and public comment. Once approved, the plan is submitted to the state for review and acceptance each August and is effective for the following fiscal year. It is used by the state legislature as a tool for allocating and granting capital outlay funding for future years. The ICIP 2025-2029 outlines the top ten projects recently approved by the Commission.

Requested Capital Outlay

CHAVES COUNTY FY 24-25 CAPITAL OUTLAY

DEPARTMENT	DESCRIPTION	Account	AMOUNT	Approved	LEASES	Other Funds Approved	Not approved
On-going Projects - Approved Projects FY 24							
Public Health Department	Brand New Health Department Building - Construction	651-6-682-381-000	\$7,360,735.00	\$6,610,735.00		\$750,000.00	
PVRCC Dispatch Area	Remodeling the dispatch center's new area	635-6-682-381-100	\$2,625,566.61	\$1,749,416.61		\$876,150.00	
Court Compliance Remodel	Remodeling New Area for Court Compliance Department	635-6-682-381-200	\$50,000.00	\$50,000.00			
CCFM- South Echo and Fox Ceiling	Detention Center Reinforcement Ceiling Project	635-6-682-381-000	\$200,000.00	\$200,000.00			
Suite D	Remodeling an existing office area	635-6-682-381-400	\$528,689.42	\$300,677.30		\$228,012.12	
Coop Extension	Remolding an existing building to house County's Cooperative Extension Services	635-6-682-381-300	\$1,000,000.00	\$410,000.00		\$590,000.00	
New Requests							
Clerk	2024 Ford F150 XL, 4WD Super Crew, Black Justification	620-7-725-372-000	\$50,000.00	\$50,000.00			
P&Z	Pictometry International Corp Eagleview aerial photos of Chaves County; Flight #2- Pmt #2 of 3	635-6-682-375-000	\$19,187.00	\$19,187.00			
P&Z	Asbestos Testing- Public Nuisance Cleanup for 2024-25 Fourteen properties with standing structures are still in need of cleanup.	635-6-682-247-000	\$196,000.00	\$100,000.00			\$96,000.00
P&Z	Solid Waste Disposal-Public Nuisance Cleanup for 2024-25 Fourteen properties with standing structures are still in need of cleanup.	635-6-682-247-000					
P&Z	Cleanup and Removal-Public Nuisance Cleanup for 2024-25 Justification Fourteen properties with standing structures are still in need of cleanup.	635-6-682-247-000					
Road	Compactors - 2 @ \$45,000. (for new compactor site on west side of town)		\$95,000.00				\$95,000.00
Road	Motor Grader - Replace 2 older units that are going to auction. Waiting on quote from CES; price is approximate; includes extended warranty; on replacement schedule	402-6-681-373-000	\$350,000.00	\$350,000.00			
SO	Utility Associates Inc.- Body Warn Camera System \$90,000 per year for 5 years- Financed	635-6-682-375-000	\$90,000.00	\$90,000.00			
CCDC	Camera upgrade to the facility inside and outside of the facility Finance @ 90,415.00 for 3 yrs	635-6-682-375-000	\$90,415.00		\$90,415.00		
					(finance options)		

DEBT

Current NMFA Loans FY 2025

Chaves County has not had any bonds or major debt in the last few fiscal years.

However, Chaves County has nine volunteer fire departments that serve throughout the rural areas of the County limits. Two volunteer departments currently have loan debt that are as follows:

- **PPRF 2266 - Fund 410** - This loan was taken out by the Midway volunteer fire department for a fire apparatus for \$162,400.00 with an interest rate of 3.00%. It will be paid off in FY 2030.
- **PPRF 2926 - Fund 412** - This loan was taken out by the Sierra volunteer fire department for construction of a new station for \$619,613.00 with an interest 3.00%. It will be paid off in FY 2033.
- **PPRF 3128 - Fund 412** - This loan was taken out by Sierra volunteer fire department for a fire apparatus for \$267,003.00 with a 2.83%. It will be paid off in FY 2025.

Below are the scheduled payment for FY 2025's payments.

	<i>11/01/2024</i>	<i>05/01/2025</i>
PPRF-2266/Chaves10/Midway		
Principal	\$0.00	\$9,142.00
Rate	0.000000	3.000000
Interest	\$887.02	\$887.02
Fees	\$0.00	\$0.00
Total	\$887.02	\$10,029.02
Current Balance	-\$103,266.00	-\$112,408.00
Contract Balance	\$59,134.00	\$49,992.00
PPRF-2926/Chaves13/Sierra		
Principal	\$0.00	\$31,255.00
Rate	0.000000	3.010000
Interest	\$4,930.59	\$4,930.59
Fees	\$160.19	\$160.19
Total	\$5,090.78	\$36,345.78
Current Balance	-\$299,226.00	-\$330,481.00
Contract Balance	\$320,387.00	\$289,132.00
PPRF-3128/Chaves14/Sierra		
Principal	\$0.00	\$29,657.00
Rate	0.000000	2.830000
Interest	\$419.65	\$419.65
Fees	\$14.83	\$14.83
Total	\$434.48	\$30,091.48
Current Balance	-\$237,346.00	-\$267,003.00
Contract Balance	\$29,657.00	\$0.00

Bond Rating

The most recent Moody's Investors service Annual Comment on Chaves County showed that the County's Rating was Aa3 as of March 2024. Chaves County has obtained a high credit score showing that the County has minimal risk, however, it does not anticipate needing long-term debt in the future.

Aaa	Obligations rated Aaa are judged to be of the highest quality, with minimal risk
Aa	Obligations rated Aa are judged to be of high quality and are subject to very low credit risk
A	Obligations rated A are considered upper medium-grade and are subject to low credit risk
Baa	Obligations rated Baa are subject to moderate credit risk. They are considered medium-grade and as such may possess speculative characteristics.
Ba	Obligations rated Ba are judged to have speculative elements and are subject to substantial credit risk
B	Obligations rated B are considered speculative and are subject to high credit risk
Caa	Obligations rated Caa are judged to be of poor standing and are subject to very high credit risk
Ca	Obligations rated Ca are highly speculative and are likely in, or very near, default, with some prospect of recovery in principal and interest
C	Obligations rated C are the lowest-rated class of bonds and are typically in default, with little prospect for recovery of principal and interest

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 C1 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.