

OTERO COUNTY



FY2026 ADOPTED BUDGET

Adopted: December 15, 2025

OTERO COUNTY

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OTERO COUNTY

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FY2026 Final Budget

OTERO COUNTY

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FY2026 Final Budget

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OTERO COUNTY

Resolution to Adopt FY2026 Budget

FY2026 Final Budget

**OTERO COUNTY
RESOLUTION TO ADOPT FY2026 BUDGET**

#2025-020

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COUNTY OF OTERO, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

WHEREAS, the Board of Commissioners of Otero County has appointed Tina Mascarenas, Otero County Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Tina Mascarenas, Otero County Budget Officer, has submitted a preliminary budget to this governing body on October 13, 2025, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 15, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from the reserves / fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF OTERO, COLORADO:

Section 1. That the estimated expenditures for each fund are as follows:

<i>FUND</i>	<i>EXPENDITURE</i>
General Fund #10	\$ 8,775,813
Capital Improvement Fund #12	\$ 1,517,000
Road & Bridge Fund #20	\$ 3,490,773
Medical Trust Fund #25	\$ 2,739,534
Contingent Fund #30	\$ 250,000
Area Agency on Aging Fund #40	\$ 1,721,994
Insurance Fund #45	\$ 1,225,001
Detention Center Fund #50	\$ 949,375
Internal Services Fund #65	\$ 399,500
General Human Services Fund #70	\$ 1,701,776
Health Fund #80	\$ 2,214,215
Conservation Trust Fund #85	\$ 368,569
Social Services Fund #89	\$ 5,273,160
Clerk Hire Fund #90	\$ 235,243
Otero Land Trust Fund #100	\$ 1,700
<i>TOTAL</i>	<i>\$ 30,863,653</i>
Small Business Development RLF #11	\$ 254,800
E911 Fund #100 (Component Unit)	\$ 624,075

FY2026 Budget Adoption
December 15, 2025

Section 2. That the estimated revenues for each fund are as follows:

	<i>Unapprop. Surplus</i>	<i>Revenue Other Than General Property Tax</i>	<i>Intergovt. Revenue</i>	<i>General Property Tax*</i>	<i>Total Available Revenue</i>
General Fund #10	\$ 8,065,985	\$ 4,257,471	\$ 726,550	\$ 2,166,487	\$ 15,216,493
Capital Improvement Fund #12	\$ 2,720,363	\$ 70,670	\$	\$ 434,960	\$ 3,225,993
Road & Bridge Fund #20	\$ 2,211,543	\$ 133,000	\$ 1,935,000	\$ 648,380	\$ 4,927,923
Medical Trust Fund #25	\$ 1,305,082	\$ 2,570,000	\$	\$	\$ 3,875,082
Contingent Fund #30	\$ 282,659	\$	\$	\$	\$ 282,659
Area Agency on Aging Fund #40	\$	\$ 1,000	\$ 1,388,915	\$	\$ 1,389,915
Insurance Fund #45	\$ 626,512	\$ 275,000	\$	\$ 440,363	\$ 1,341,875
Detention Center Fund #50	\$ 6,153,982	\$	\$	\$	\$ 6,153,982
Internal Services Fund #65	\$ 1,138,343	\$ 207,005	\$	\$	\$ 1,345,348
General Human Services Fund #70	\$	\$ 450	\$ 2,264,883	\$	\$ 2,265,333
Health Fund #80	\$ 3,875,497	\$ 296,311	\$ 1,614,943	\$	\$ 5,786,751
Conservation Trust Fund #85	\$ 631,343	\$ 1,500	\$ 70,000	\$	\$ 702,843
Social Services Fund #89	\$	\$ 110,000	\$ 4,441,948	\$ 628,276	\$ 5,180,224
Clerk Hire Fund #90	\$ 665,972	\$ 180,000	\$	\$	\$ 845,972
Otero Land Trust Fund #100	\$ 65,970	\$ 500	\$	\$	\$ 66,470
<i>TOTAL</i>	\$ 27,743,251	\$ 8,102,907	\$ 12,442,239	\$ 4,318,466	\$ 52,606,863
Small Business Dev. RLF #11	\$	\$ 32,400	\$ 167,700	\$	\$ 200,100
E911 Fund #95 (Component Unit)	\$ 742,609	\$ 485,000	\$	\$	\$ 1,227,609

Section 3. That the budget as submitted, amended and hereinabove summarized by fund, hereby is approved and adopted as the budget of Otero County for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

FY2026 Budget Adoption
December 15, 2025

ADOPTED this 15th day of December, A.D. 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF OTERO, STATE OF COLORADO



Otero County Clerk & Recorder



Rob Oquist, Chairman



Tim Knabenshue



Jim Baldwin



OTERO COUNTY

Resolution to Set FY2026 Mill Levies

FY2026 Final Budget

**OTERO COUNTY
RESOLUTION TO SET FY2026 MILL LEVIES**

#2025-021

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2026, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF OTERO, COLORADO, FOR THE FY2026 BUDGET YEAR, AND FOR THE MILL LEVY ON EACH DOLLAR'S WORTH OF PROPERTY AS PER THE ASSESSED VALUE THEREON, AS SHOWN BY THE ASSESSOR OF OTERO COUNTY FOR THE YEAR 2025, AS FIXED BY THE OTERO COUNTY BOARD OF EQUALIZATION.

WHEREAS, the Board of Commissioners of the County of Otero, has adopted the annual budget in accordance with the local government budget law on December 15, 2025; and

WHEREAS, the amount of money necessary to balance the budget for *General Fund operating expenses is \$8,775,813; Road & Bridge expenses is \$3,490,773; Insurance expenses is \$1,225,001; Capital Improvement Fund expenses is \$505,630, and Social Services expenses is \$5,273,160;* and

WHEREAS, the 2025 valuation for assessment for the County of Otero as certified by the County Assessor is ***\$193,315,545; and***

WHEREAS, after reviewing the requirements for anticipated expenditures and revenues from all of the sources for FY2026, the Board of County Commissioners of Otero County has determined that the proper mill levy, which shall be collected in the year 2026 upon each dollar of the assessed valuation of all taxable property in the County shall be ***21.948 mills plus a temporary mill levy tax of 0.213 mills, for a temporary mill levy of 22.161.***

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF OTERO, COLORADO, as follows:

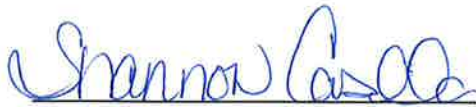
Section 1. There is hereby levied upon each dollar's worth of property within the county limits of the County of Otero for the purpose of defraying the necessary expenses and paying all legal obligations of said County for the calendar year beginning January 1, 2026, a tax of ***21.948 mills, plus a temporary mill levy tax of 0.213 mills for a total temporary mill levy of 22.161*** on each dollars' worth of property as per the assessed value thereon as show by the valuation for assessment, as certified by the Otero County Assessor for the year 2025, as fixed by the Otero County Board of Equalization.

Total Authorized Levy	21.948 Mills
(Temporary Tax Mill Levy— Taxes Abated and/or Refunded)	<u>.213 Mills</u>
Revised Levy	22.161 Mills
General Fund #10	11.207 Mills
Road & Bridge Fund #20	3.354 Mills
Insurance Fund #45	2.100 Mills
Social Services Fund #89	3.250 Mills
Capital Improvement Fund #12	2.250 Mills

FY2026 Mill Levy
December 15, 2025

ADOPTED THIS 15TH DAY OF DECEMBER, A.D. 2025.

ATTEST:


Otero County Clerk & Recorder



BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF OTERO, STATE OF
COLORADO


Rob Oquist, Chairman


Tim Khabenshue


Jim Baldwin

OTERO COUNTY

Resolution to Appropriate Sums of Money for FY2026

OTERO COUNTY
A RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR FY2026
2025-022

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF OTERO, COLORADO, FOR THE FY2026 BUDGET YEAR.

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS has adopted the annual budget in accordance with the Local Government Budget Law, on December 15, 2025, and;

WHEREAS, the Board of County Commissioners has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of Otero County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF OTERO, COLORADO:

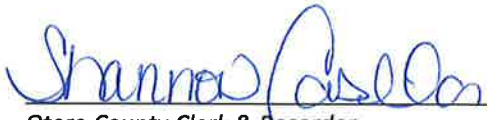
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

<i>FUND</i>	<i>CURRENT OPERATING EXPENSES</i>	<i>CAPITAL OUTLAY</i>	<i>DEBT SERVICE</i>	<i>TOTAL FUND</i>
General Fund #10	\$ 8,775,813	\$	\$	\$ 8,775,813
Capital Improvement Fund #12	\$ 1,517,000	\$	\$	\$ 1,517,000
Road & Bridge Fund #20	\$ 3,029,983	\$ 460,790	\$	\$ 3,490,773
Medical Trust Fund #25	\$ 2,739,534	\$	\$	\$ 2,739,534
Contingent Fund #30	\$ 250,000	\$	\$	\$ 250,000
Area Agency on Aging Fund #40	\$ 1,721,994	\$	\$	\$ 1,721,994
Insurance Fund #45	\$ 1,225,001	\$	\$	\$ 1,225,001
Detention Center Fund #50	\$ 689,375	\$	\$ 260,000	\$ 949,375
Internal Services Fund #65	\$ 149,500	\$ 250,000	\$	\$ 399,500
General Human Services Fund #70	\$ 1,701,776	\$	\$	\$ 1,701,776
Health Fund #80	\$ 2,214,215	\$	\$	\$ 2,214,215
Conservation Trust Fund #85	\$ 368,569	\$	\$	\$ 368,569
Social Services Fund #89	\$ 5,273,160	\$	\$	\$ 5,273,160
Clerk Hire Fund #90	\$ 235,243	\$	\$	\$ 235,243
Otero Land Trust Fund #100	\$ 1,700	\$	\$	\$ 1,700
TOTAL	\$ 29,892,863	\$ 710,790	\$ 260,000	\$ 30,863,653
<u>Component Units</u>				
Small Business Dev. RLF #11	\$ 105,800	\$	\$	\$ 105,800
E911 Fund #95	\$ 513,750	\$	\$ 113,469	\$ 627,219

FY2026 Appropriation Resolution
December 15, 2025

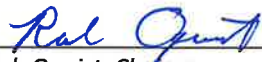
ADOPTED THIS 15TH DAY OF DECEMBER, A.D. 2025.

ATTEST:


Otero County Clerk & Recorder



BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF OTERO, STATE OF
COLORADO


Rob Oquist, Chairman


Tim Knabenshue


Jim Baldwin

OTERO COUNTY

Resolution to Adopt Governmental Accounting Standards Board Statement (GASB 54)

Otero County
RESOLUTION TO ADOPT GOVERNMENTAL ACCOUNTING STANDARDS
BOARD STATEMENT NO. 54 (GASB 54)

#2025-023

A RESOLUTION ADOPTING GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54. SETTING THE OTERO COUNTY BOARD OF COMMISSIONERS AS THE GOVERNING BODY TO COMMIT FUNDS FOR SPECIFIED PURPOSE. SET THE APPROPRIATE FUND DESIGNATIONS AND AMOUNT FOR FUND BALANCES IN RESTRICTED, COMMITTED, AND ASSIGNED FOR FISCAL YEAR 2026.

WHEREAS, the Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments;

WHEREAS, GASB has developed GASB Statement No. 54 establishing fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds;

WHEREAS, GASB Statement No. 54 provides for classification as restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent;

WHEREAS, the Otero County Board of Commissioners shall spend funds in order of restricted, committed, assigned, and unassigned;

WHEREAS, the restricted fund balance category includes amounts that can be spent only for the specific purposes provided by state or federal laws or other restrictions imposed by third parties;

WHEREAS, the committed fund balance classification includes amounts that can be used only for the specific purposes determined by a Resolution of the Otero County Board of Commissioners;

WHEREAS, amounts in the assigned fund balance classification are intended to be used by the Otero County Government for specific purposes but do not meet the criteria to be classified as restricted or committed;

WHEREAS, unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications; and

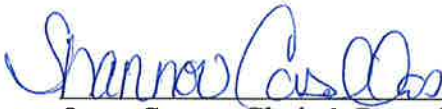
WHEREAS, the Otero County Board of Commissioners desires to classify certain funds as restricted, committed, and assigned and to make any funds not otherwise designated in this resolution as unassigned as defined by GASB Statement No. 54.

THEREFORE, BE IT RESOLVED as follows:

1. That the following funds be restricted as defined by GASB Statement No. 54:
 - a. \$90,000 of State Grant money received by Otero County; and
 - b. \$451,602 as a TABOR reserve; and
 - c. Area Agency on Aging Fund
 - d. Social Services Fund
 - e. General Human Services Fund
 - f. Health Fund
 - g. Conservation Trust Fund; and
 - h. Clerk Hire Fund; and
 - i. Otero County Land Trust Fund
 - j. Small Business Development Fund (Component Unit Only)
 - k. 911 Fund (Component Unit Only)
2. That the following funds be committed as defined by GASB Statement No. 54:
 - a. Capital Improvement Fund
 - b. Road & Bridge Fund
 - c. Medical Trust Fund
 - d. Contingent Fund
 - e. Insurance Fund
 - f. Detention Center Fund
 - g. Internal Services Fund
3. That all funds held by Otero County that are not restricted, committed, and assigned in this resolution be designated as unassigned as defined by GASB Statement No. 54.

Adopted this 15th day of December, 2025.

ATTEST:


Otero County Clerk & Recorder



BOARD OF COUNTY COMMISSIONERS OF
THE COUNTY OF OTERO, STATE OF
COLORADO


Rob Oquist, Chairman


Tim Knabenshue


Jim Baldwin

OTERO COUNTY

Resolution Affirming the Appropriation of Funds for the Courthouse Lease

County of Otero

Rob Oquist,	Chairman
Tim Knabenshue,	Commissioner
Jim Baldwin,	Commissioner
Shannon Casillas,	Chief Deputy Clerk to the Board
Kaysie Schmidt	County Administrator

1. Otero County has budgeted and appropriated the sufficient, necessary and required funds for the 2026 fiscal year, as required by the Lease Purchase Agreement.
 - A. Payment 1: \$343,937.50 for May 15, 2026.
 - B. Payment 2: \$603,937.50 for November 15, 2026.
 - C. Total Appropriation for 2026 Fiscal Year: \$947,875.00

2. Otero County shall contact and inform BOKF, NA of the necessary and required appropriation at the following address:

Attn: Corporate Trust Department

BOKF, NA

C/O BOK Financial

1600 Broadway, 26th Floor

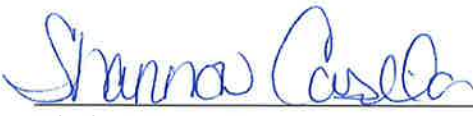
Denver, CO 80202

3. Otero County shall submit the payment of \$343,937.50 to BOKF, NA on or before May 15, 2026.
4. Otero County shall submit the payment of \$603,937.50 to BOKF, NA on or before November 15, 2026.

Adopted this 15th day of December, 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF
OTERO COUNTY, STATE OF COLORADO:


Clerk & Recorder


Rob Oquist, Chairman


Tim Knabenshue


Jim Baldwin



OTERO COUNTY

FY2026 Certification of Levies

FY2026 Final Budget

OTERO COUNTY

FY2026 Budget Message

FY2026 Final Budget



2026 Budget Message

Introduction

The Otero County Board of Commissioners has decided to maintain a cautious budget plan for 2026. All county departments were instructed to keep their budgets at the same levels as in 2025. This balanced budget ensures that projected expenditure do not exceed anticipated revenues **and** available fund balances.

Revenue Highlights

Projected Property Tax

Property tax remains the primary source of revenue for the County's General Fund. The taxes collected are distributed to other entities such as school districts, municipalities, and special districts. The Otero County Assessor submits the assessed values to the Commissioners' Office by August 25th each year. These values are subject to change until they are approved by the State Board of Equalization by December 10th.

The County's voter-approved operating mill levy is 21.948 mills, plus a temporary mill levy of 0.213 mills for a total temporary mill levy of 22.161. In 2025, the final assessed value was \$177,621,570, reflecting a 8.84% increase from 2025. The 22.161 mills will generate \$4,284,066. Pursuant to statutory requirements, the 22.161 mills will be utilized as planned. For 2025, the mill levy distribution is as follows:

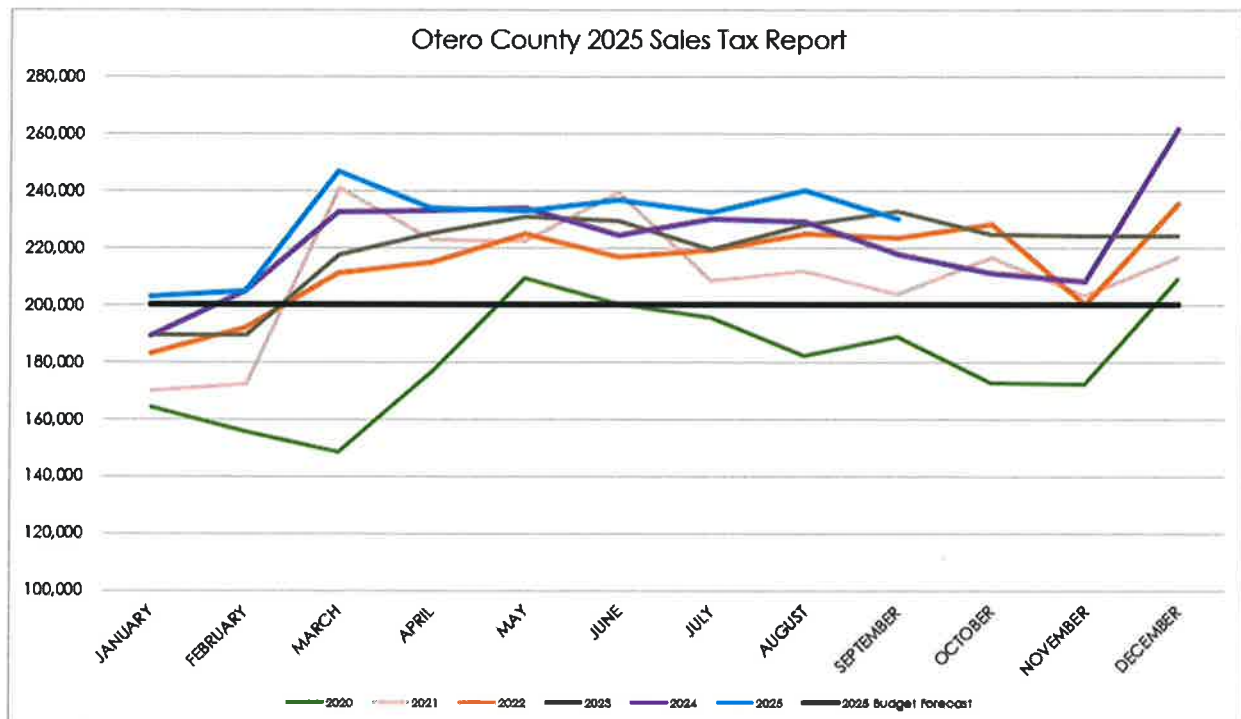
- General Fund: 11.207 mills
- Capital Improvement Fund: 2.250 mills
- Road & Bridge Fund: 3.354 mills
- Insurance Fund: 2.100 mills
- Social Services Fund: 3.250 mills

A portion of the Road and Bridge mill levy revenues will be shared with the six cities and towns in the County.

	Actual 2024		Adopted Budget 2025		Budget 2026		Increase (Decrease) Comparing 2025 to 2026
	Levy	Amount	Levy	Amount	Levy	Amount	Amount
	21.948	\$ 174,359,098	21.948	\$ 177,621,570	22.161	\$ 193,315,545	\$ 15,693,975
Assessed Valuation:							
Funds:							
General	11.693	\$ 2,038,781	10.994	\$ 1,952,772	11.207	\$ 2,166,487	\$ 213,716
Capital Impr.	2.250	\$ 392,308	2.250	\$ 399,649	2.250	\$ 434,960	\$ 35,311
Road & Bridge	3.354	\$ 584,800	3.354	\$ 595,743	3.354	\$ 648,380	\$ 52,638
Insurance	2.100	\$ 366,154	2.100	\$ 373,005	2.100	\$ 405,963	\$ 32,957
Social Services	3.000	\$ 523,077	3.250	\$ 577,270	3.250	\$ 628,276	\$ 51,005
TOTAL	22.397	\$ 3,905,121	21.948	\$ 3,898,438	22.161	\$ 4,284,066	\$ 385,628

Sales Tax

The sales tax, based on a 1% tax on goods sold in Otero County, is projected to generate \$2,400,000 in 2026, indicating stability in the budget. These funds support the General Fund and various departments, including General Government, Public Safety, Public Works, Public Health & Welfare, Culture and Recreation, Conservation, Economic Development, Intergovernmental Services, and the Health Department.



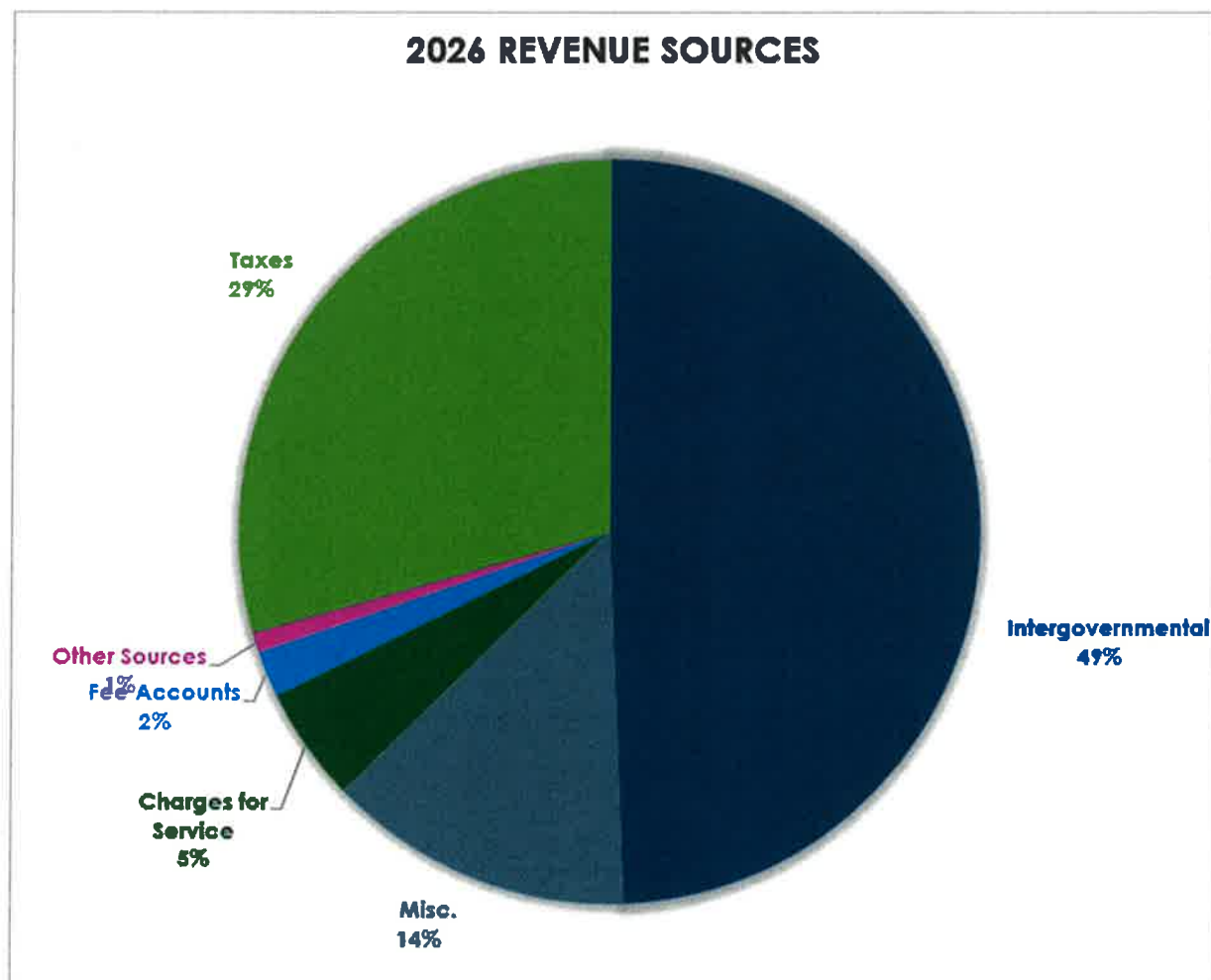
Intergovernmental Revenue

The County will continue to manage several state and federal grants in 2026 including Courthouse Security, Department of Local Affairs (DOLA), Underfunded Courthouse Commission, and Colorado Office of Emergency Management (EMPG).

Consolidated Revenue Sources

Intergovernmental	\$	12,609,939	49.36%
Misc.	\$	3,421,002	13.39%
Charges for Service	\$	1,279,342	5.01%
Fee Accounts	\$	511,900	2.00%
Other Sources	\$	219,593	0.86%
Taxes	\$	7,506,936	29.38%

TOTAL \$ 25,548,712



Expenditure Highlights

Staffing

Staffing is a significant portion of the expenditure budget, but it is also the most crucial factor in meeting the needs of the county's citizens. The County plans to allocate additional resources towards hiring and retaining qualified personnel across various departments. This includes competitive salaries and benefits to attract top talent and ongoing training programs to ensure staff members are well-equipped to handle their responsibilities.

The County will focus on fostering a positive work environment to boost employee morale and productivity. Efforts will be made to recognize and reward outstanding performance, encourage teamwork, and promote a healthy work-life balance.

By prioritizing staffing and resources, Otero County is committed to ensuring that its citizens receive the highest level of service and support.

Capital Improvement

Otero County remains committed to strategic investments that enhance public safety, preserve historic assets, and support operational efficiency. In recent years, the County has completed several significant projects, including the construction of the Sheriff's administrative offices in 2024 and the completion of the new detention center in spring of 2025. Additionally, the County continues to successfully rehabilitating the historic Masonic Lodge through funding provided by History Colorado, ensuring the preservation of an important cultural landmark.

Looking ahead to 2026, Otero County will continue its focus on infrastructure improvements. Planned projects include the reconstruction of a shop and office facility that was destroyed by fire in 2025 and the construction of a new sand and equipment storage building. Both facilities will be located on county-owned land in Fowler and are essential to maintaining efficient operations and supporting the delivery of critical services to residents.

These capital improvements reflect the County's long-term commitment to responsible asset management, operational resilience, and readiness for future needs.

Public Safety

Otero County remains committed to ensuring the safety and security of its residents through robust law enforcement and emergency preparedness. The Sheriff's Department continues to provide essential services, supported by the new detention center, which accommodates up to 60 detainees and enhances the County's ability to manage public safety effectively.

In 2026, the County has allocated funding for the addition of two patrol officers to strengthen law enforcement coverage and improve response times throughout the County. This investment reflects a proactive approach to addressing community needs and maintaining a strong public safety presence.

Additionally, resources have been directed to the District Attorney's Office to ensure efficient legal proceedings and uphold justice. The Emergency Manager remains actively engaged with local agencies to advance disaster preparedness and response capabilities, reinforcing the County's commitment to resilience and public protection.

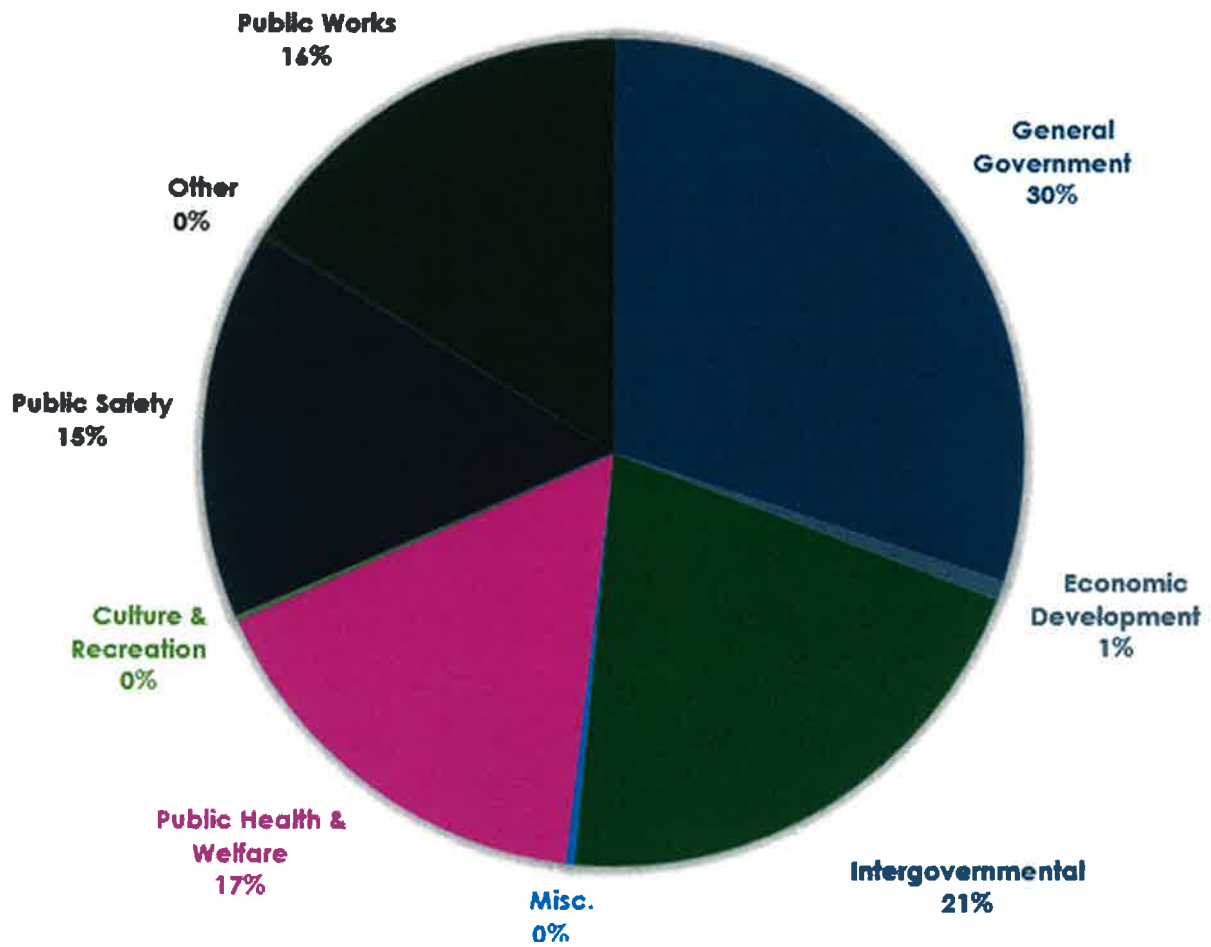
Consolidated Expenditure Categories

General Government	\$	9,491,225	37.94%
Economic Development	\$	228,591	0.91%
Intergovernmental	\$	6,542,350	26.15%
Misc.	\$	106,273	0.42%
Public Health & Welfare	\$	5,227,426	20.90%
Culture & Recreation	\$	49,800	0.20%
Public Safety	\$	4,793,528	19.16%
Other	\$	58,193	0.23%
Public Works	\$	5,094,286	20.36%
TOTAL \$		31,591,672	

2026 Consolidated Budget Summary

Fund Name	2025 Estimated Ending Balance	2026 Budgeted Revenues	2026 Total Available	2026 Budgeted Expenditures	2026 Estimated Ending Balance
General Fund	\$ 6,261,662	\$ 7,150,508	\$ 13,412,170	\$ 8,775,813	\$ 4,636,357
Small Business Dev. Fund	\$ 1,000,886	\$ 200,100	\$ 1,200,986	\$ 105,800	\$ 1,095,186
Capital Improvement Fund	\$ 217,494	\$ 505,630	\$ 723,124	\$ 1,517,000	\$ (793,876)
Road & Bridge Fund	\$ 2,017,535	\$ 2,716,380	\$ 4,733,915	\$ 3,490,773	\$ 1,243,142
Medical Trust Fund	\$ 936,705	\$ 2,570,000	\$ 3,506,705	\$ 2,739,534	\$ 767,171
Contingent Fund	\$ 282,659	\$ -	\$ 282,659	\$ 250,000	\$ 32,659
AAA Fund	\$ (361,411)	\$ 1,389,915	\$ 1,028,504	\$ 1,721,994	\$ (693,490)
Insurance Fund	\$ 1,044,273	\$ 715,363	\$ 1,759,636	\$ 1,225,001	\$ 534,635
Internal Services Fund	\$ 1,175,591	\$ 207,005	\$ 1,382,596	\$ 399,500	\$ 983,096
General Human Services Fund	\$ 477,879	\$ 2,265,333	\$ 2,743,212	\$ 1,701,776	\$ 1,041,436
Health Fund	\$ 3,321,569	\$ 1,911,254	\$ 5,232,823	\$ 2,214,215	\$ 3,018,608
Conservation Trust Fund	\$ 665,741	\$ 71,500	\$ 737,241	\$ 368,569	\$ 368,672
Social Services Fund	\$ 1,315,317	\$ 5,180,224	\$ 6,495,541	\$ 5,273,160	\$ 1,222,381
Clerk Hlre Fund	\$ 625,944	\$ 180,000	\$ 805,944	\$ 235,243	\$ 570,701
Otero County Land Trust Fund	\$ 64,770	\$ 500	\$ 65,270	\$ 1,700	\$ 63,570
Detention Development	\$ 942,317	\$ -	\$ 942,317	\$ 949,375	\$ (7,058)
E - 911	\$ 1,103,507	\$ 485,000	\$ 1,588,507	\$ 627,219	\$ 961,288
TOTAL	\$ 21,092,438	\$ 25,548,712	\$ 46,641,150	\$ 31,596,672	\$ 15,044,478

2026 EXPENDITURE CATEGORIES



Fund Services Recap

General Fund

The General Fund includes resources for traditional government functions not legally or financially required to be in another fund. This encompasses General Government functions such as finance, human resources, tax collection, recording, elections, GIS/IT services, building inspection, planning, engineering, and maintenance. Public Safety services include law enforcement, jail operation, transport, coroner, animal control, predator control, and related grants. Public Works functions include extension services, landfill support, and veteran's services. Public Health & Welfare allocations support ambulance services, regional drug and alcohol centers, nutrition programs, indigent care, hospice, and domestic violence facilities. Culture & Recreation includes senior centers, library support, the Arkansas Valley Fair, the Historic Preservation Board, and Kid's Rodeo. Economic development supports business and community growth. Intergovernmental Services provide support to various agencies like Colorado Counties and district attorneys. The General Fund also supports the County Health Department.

Capital Improvement Fund

This fund is designated for significant projects or assets the County opts to purchase.

Road & Bridge Fund

This fund covers the construction and maintenance of county roads and bridges, equipment maintenance, gravel crushing, snow removal, and weed control.

Medical Trust Fund

This fund manages the County's self-funded health insurance program, using premiums to pay claims, purchase stop-loss coverage, and cover administrative costs.

Contingent Fund

This fund is for unplanned or emergency expenditures, serving as a financial reserve.

Area Agency on Aging (AAA) Fund

AAA supports programs for the elderly in Southeast Colorado, providing funds for nutrition programs, legal services, advocacy, and programs such as Veteran Directed Care and Aging and Disability Resources for Colorado.

Insurance Fund

This fund pays premiums for the County's casualty and property coverage, as well as other liability or property management costs.

Social Services Fund

Social Services functions include welfare case management, child and elder abuse investigations, foster care, old age pensions, day care, and client employment placement.

Internal Services Fund

This fund purchases equipment costing over \$1,000 for various departments, with costs amortized as rental fees to ensure funds for replacements.

General Human Services (GHS) Fund

GHS includes Single-Entry Point and Community Services Block Grant programs.

Health Fund

Health Department programs include public health nursing, immunizations, WIC, environmental services, anti-smoking campaigns, and emergency response.

Conservation Trust Fund

This fund develops and maintains recreational facilities, including Holbrook Lake improvements and upkeep of Arkansas Valley Fairgrounds by 4-H youth.

Clerk Hire Fund

This fund provides staffing and support for Clerk & Recorder operations, including vehicle licensing, document recording, and title transactions.

Otero County Land Trust Fund

This fund supports the County's conservation easement program.

Detention Development Fund

This new fund manages proceeds from Certificates of Participation for developing a detention center and Sheriff's administrative offices.

Component Units

Small Business Development RLF

This fund provides loans to small businesses.

E-911 Fund

The 911 Otero County Emergency Telephone Service Authority Board manages 911 emergency phone services in Otero County.

Financial Reporting

Otero County uses the modified accrual method of accounting. Detailed financial reports are available for public review, and the County received a clean opinion on its FY2024 audit.

Expectations for 2026

Fighting to Keep Agricultural Water

The County is examining agricultural water sales to municipalities, aiming to understand their impact on the local economy while respecting the property rights of constituents. This effort seeks to maintain economic stability and support the agricultural sector.

Employee Retention and Recruitment

The County continues to focus on retaining and recruiting talented staff to ensure high-quality services for all residents. This effort is supported by the recently approved \$75 per month general increase for each employee and potential performance adjustments of up to \$96 per month. Additionally, the County received a grant related to workforce training to further enhance our staff's abilities. This grant will support various training programs aimed at developing new skills and improving existing competencies. Classes planned include management, CDL training, law enforcement training, conversational Spanish, customer service, and more.

Furthermore, the County has introduced a weekly wellness program met with great enthusiasm. This program offers a range of activities, including nutritional workshops, promoting the overall health and well-being of our employees.

The County is fortunate to have an active Staff Engagement Committee who help develop programs and activities to better the work environment at Otero County.

Financial Responsibility

Fiscal prudence remains a key objective, with projects and expenditures carefully evaluated to maximize the use of available resources and ensure long-term sustainability. However, we face the challenging task of balancing the budget while maintaining high-quality services for the community, especially given that we do not see the increase in property taxes that other areas of the state experience.

Increased Website Accessibility

Otero County is dedicated to making its website accessible. We are continually improving its accessibility and usability, ensuring it conforms to all guidelines and regulations.

Asset Enhancement

Otero County is dedicated to enhancing its assets, including significant capital improvements such as the new Sheriff's administrative offices and detention center.

Improvement of Building Energy Efficiency

The County is committed to increasing the energy efficiency of its buildings, which will lead to cost savings and a reduced environmental impact.

OTERO COUNTY

Lease-Purchase Supplemental Schedule to the Adopted FY2026 Budget

**OTERO COUNTY
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED FY2026 BUDGET**

The Supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENT(S):

Description of Real Property Lease-Purchase(s):

*BOKF Certificates of Participation Lease-Purchase
Agreement Regarding Construction of New Detention
Center
Lease #666596*

Date of Lease-Purchase Agreement(s):

September 1, 2022

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	2026	\$ 260,000
Total Interest Payment		\$ 687,875
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal items:		<u>\$ 28,564,193</u>

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

1 Description of Lease-Purchase Item(s):

N/A	Original Cost of Equipment Less Down Payment	\$0
		<u>\$0</u>

Date(s) of Lease-Purchase Agreement(s):

N/A

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year:	N/A	\$ -
Total Interest Payment		\$ -
Total maximum payment liability for all Non-Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal items:		<u>\$ -</u>

Does the agreement include renewal options?

Yes _____

No _____

If yes, describe:

<u>DESCRIPTION</u>	<u>CERTIFICATES OF PARTICIPATION</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1 BOKF Certificates of Participation Lease-Purchase Agreement Regarding Construction of New Detention Center Lease #666596	\$14,870,000	\$14,870,000	\$13,694,193
FY2022		\$0	\$128,556
FY2023		\$225,000	\$723,125
FY2024		\$235,000	\$711,875
FY2025		\$245,000	\$700,125
FY2026		\$260,000	\$687,875
FY2027		\$275,000	\$674,875
FY2028		\$285,000	\$661,125
FY2029		\$300,000	\$646,875
FY2030		\$315,000	\$631,875
FY2031		\$330,000	\$616,125
FY2032		\$350,000	\$599,625
FY2033		\$365,000	\$582,125
FY2034		\$385,000	\$563,875
FY2035		\$405,000	\$544,625
FY2036		\$425,000	\$524,375
FY2037		\$445,000	\$503,125
FY2038		\$465,000	\$480,875
FY2039		\$490,000	\$456,463
FY2040		\$515,000	\$430,738
FY2041		\$545,000	\$403,700
FY2042		\$575,000	\$375,088
FY2043		\$605,000	\$344,900
FY2044		\$630,000	\$317,675
FY2045		\$660,000	\$289,325
FY2046		\$690,000	\$259,625
FY2047		\$720,000	\$228,575
FY2048		\$750,000	\$196,175
FY2049		\$785,000	\$160,550
FY2050		\$825,000	\$123,263
FY2051		\$865,000	\$84,075
FY2052		\$905,000	\$42,988
Total Payments	\$28,564,193		

**OTERO COUNTY
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED FY2025 BUDGET**

The Supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENT(S):

Description of Real Property Lease-Purchase(s): *Not Applicable*

Date of Lease-Purchase Agreement(s): *Not Applicable*

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:		\$ -
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal items:		\$ -

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

1 Description of Lease-Purchase Item(s):

<i>Motorola Solutions Equipment Lease MCC Dispatch Console Centers Lease Purchase Agreement #25170</i>	<i>Original Cost of Equipment Less Down Payment</i>	\$795,537.00
		<u>\$795,537.00</u>

Date(s) of Lease-Purchase Agreement(s): *February 1, 2022*

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year:	2026	\$ 113,468.85
Total Interest Payment- Interest at 2.850% per annum		\$13,499.02
Total maximum payment liability for all Non-Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal items:		<u>\$888,775.09</u>

Does the agreement include renewal options? Yes _____ No X

If yes, describe:

<u>DESCRIPTION</u>	<u>ORIGINAL COST OF EQUIPMENT</u>	<u>DOWN PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1 Motorola Solutions Equipment Lease MCC Dispatch Console Centers Lease Purchase Agreement #25170	\$795,537.00		\$795,537.00	\$93,238.09
FY2023			\$104,295.07	\$22,672.80
FY2024			\$107,267.47	\$19,700.40
FY2025			\$110,324.60	\$16,643.27
FY2026			\$113,468.85	\$13,499.02
FY2027			\$116,702.71	\$10,265.16
FY2028			\$120,028.74	\$6,939.13
FY2029			\$123,449.56	\$3,518.31
Total Payments	\$888,775.09			

**OTERO COUNTY
LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED FY2026 BUDGET**

The Supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENT(S):

Description of Real Property Lease-Purchase(s): *Not Applicable*

Date of Lease-Purchase Agreement(s): *Not Applicable*

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:		\$ <u> -</u>
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal items:		\$ <u> -</u>

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

1 Description of Lease-Purchase Item(s):

<i>Clear Ballot Voting System</i>	<i>Original Cost of Equipment Less Down Payment</i>	\$108,270.00
		\$108,270.00

Date(s) of Lease-Purchase Agreement(s): *May 29, 2025*

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease-Purchase Agreements in Budget Year:	2026	\$ 6,669.00

Total Interest Payment- Interest at 2.850% per annum \$6,327.00

Total maximum payment liability for all Non-Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal items: **\$135,972.00**

Does the agreement include renewal options? Yes No **X**

If yes, describe:

<u>DESCRIPTION</u>	<u>ORIGINAL COST OF EQUIPMENT</u>	<u>DOWN PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
1 Clear Ballot Voting System	\$108,270.00		\$108,270.00	\$27,702.00
FY2025			\$45,000.00	\$0.00
FY2026			\$6,669.00	\$6,327.00
FY2027			\$7,336.00	\$5,660.00
FY2028			\$8,069.00	\$4,927.00
FY2029			\$8,876.00	\$4,120.00
FY2030			\$9,764.00	\$3,232.00
FY2031			\$10,741.00	\$2,255.00
FY2032			\$11,815.00	\$1,181.00
Total Payments	\$135,972.00			

OTERO COUNTY

Summary of Property Tax Revenues FY2026

FY2026 Final Budget



Comparative Summary of Property Tax Revenues 2026 Budget

	Actual 2024		Adopted Budget 2025		Budget 2026		Increase (Decrease) Comparing 2025 to 2026 Amount
	Levy	Amount	Levy	Amount	Levy	Amount	
Assessed Valuation:	21.948	\$ 174,359,098	21.948	\$ 177,621,570	22.161	\$ 193,315,545	\$ 15,693,975
<u>Funds:</u>							
General	11.693	\$ 2,038,781	10.994	\$ 1,952,772	11.207	\$ 2,166,487	\$ 213,716
Capital Impr.	2.250	\$ 392,308	2.250	\$ 399,649	2.250	\$ 434,960	\$ 35,311
Road & Bridge	3.354	\$ 584,800	3.354	\$ 595,743	3.354	\$ 648,380	\$ 52,638
Insurance	2.100	\$ 366,154	2.100	\$ 373,005	2.100	\$ 405,963	\$ 32,957
Social Services	3.000	\$ 523,077	3.250	\$ 577,270	3.250	\$ 628,276	\$ 51,005
TOTAL	22.397	\$ 3,905,121	21.948	\$ 3,898,438	22.161	\$ 4,284,066	\$ 385,628

Assessed Valuation:

Funds:

General
Capital Impr.
Road & Bridge
Insurance
Social Services
TOTAL

Otero County, Colorado

Ken Hood, Otero County Assessor

November 21, 2025

oteroassessor@otero.gov



13 W 3rd • La Junta, Colorado 81050 • (719) 383-3010

Kaysie Schmidt, County Administrator
Otero County Commissioners
P.O. Box 511
La Junta, CO 81050

Dear Kaysie Schmidt, County Administrator,

In compliance with Colorado Revised Statutes, I hereby submit the final 2025 Valuation for Otero County Commissioners, as shown by our most recent Abstract of Assessment. Enclosed is your Certification of Valuation.

Please be aware of the changes that have occurred since the previous Certification of Valuation.

If you have any questions, please call me at 719-383-3010.

Sincerely,

Ken R. Hood
Otero County Assessor

CERTIFICATION OF VALUES FORM

001 County Tax Entity Code

DOLA LGID/SID 45012/1

OTERO COUNTY ASSESSOR

New Tax Entity YES ☒ NO

Date 11/21/2025

NAME OF TAX ENTITY: Otero County

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	177,621,570	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	197,905,151	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	4,589,606	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	193,315,545	D
5.	NEW CONSTRUCTION: *	5.	\$	130,779	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0	H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Φ	9.	\$	0	I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	21,519	J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	41,296	K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Constitution is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	1,063,042,282	L
ADDITIONS TO TAXABLE REAL PROPERTY					
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	1,299,255	M
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	\$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0	P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0	Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	3,514,093	R

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0	U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	1,357,027,984	V
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED):	**	\$	826,047	W
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5 (3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

5.5% PROPERTY TAX REVENUE LIMITATION (29-1-301, C.R.S.)

15-AR-DPT

ARL VOL 2

1-84 Rev 07-18

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.25%" LIMIT) 29-1-173, C.R.S.

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025:

1.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	1.	\$	197,905,151	AA
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	4,589,606	AB
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	193,315,545	AC
4.	NEW CONSTRUCTION: *	4.	\$	130,779	AD
5.	ANNEXATIONS/INCLUSIONS:	5.	\$	0	AE
6.	PREVIOUSLY EXEMPT PROPERTY:	6.	\$	0	AF
7.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1) (a), C.R.S.). Includes all revenue collected on valuation not previously certified:	7.	\$	21,519	AG
8.	INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION:	8.	\$	0	AH
9.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	9.	\$	41,296	AI
10.	TOTAL PRODUCING MINES, OR PRIMARY OIL OR GAS PRODUCTION: LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Ø	10.	\$	0	AJ
11.	REVENUE INCREASE FROM EXPIRED TIF:	11.	\$	0	AK

Notes:

The property tax limit will apply to all property taxing entities with the exception of school districts, city and county, city, or town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed current 5.5% and the TABOR limit.

The Division of Local Government ("the Division") has developed technical assistance resources to assist taxing entities with the calculation of the property tax limit available online here (<https://dlg.colorado.gov/budget-information-and-resources>). Please understand that the Division has no statutory or administrative role in calculating or enforcing the property tax limit, and each taxing entity's revenue limits and voter approval history may be unique. The technical assistance resources provided by the Division with regard to the property tax limit are not definitive and not legal advice. Taxing entities may choose to calculate the property tax limit with a methodology that is different from the methodology presented in the Division's technical assistance resources. The Division always recommends that taxing entities consult with an attorney in order to understand and apply the various statutory and constitutional revenue limits that may apply to that taxing entity.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

OTERO COUNTY

Consolidated Budget Summary FY2026

FY2026 Final Budget



Consolidated Budget Summary Summary of Funds 2026 Budget

Fund Name	2025 Estimated Ending Balance	2026 Budgeted Revenues	2026 Total Available	2026 Budgeted Expenditures	2026 Estimated Ending Balance
General Fund	\$ 6,261,662	\$ 7,150,508	\$ 13,412,170	\$ 8,775,813	\$ 4,636,357
Small Business Dev. Fund	\$ 1,000,886	\$ 200,100	\$ 1,200,986	\$ 105,800	\$ 1,095,186
Capital Improvement Fund	\$ 217,494	\$ 505,630	\$ 723,124	\$ 1,517,000	\$ (793,876)
Road & Bridge Fund	\$ 2,017,535	\$ 2,716,380	\$ 4,733,915	\$ 3,490,773	\$ 1,243,142
Medical Trust Fund	\$ 936,705	\$ 2,570,000	\$ 3,506,705	\$ 2,739,534	\$ 767,171
Contingent Fund	\$ 282,659	\$ -	\$ 282,659	\$ 250,000	\$ 32,659
AAA Fund	\$ (361,411)	\$ 1,389,915	\$ 1,028,504	\$ 1,721,994	\$ (693,490)
Insurance Fund	\$ 1,044,273	\$ 715,363	\$ 1,759,636	\$ 1,225,001	\$ 534,635
Internal Services Fund	\$ 1,175,591	\$ 207,005	\$ 1,382,596	\$ 399,500	\$ 983,096
General Human Services Fund	\$ 477,879	\$ 2,265,333	\$ 2,743,212	\$ 1,701,776	\$ 1,041,436
Health Fund	\$ 3,321,569	\$ 1,911,254	\$ 5,232,823	\$ 2,214,215	\$ 3,018,608
Conservation Trust Fund	\$ 665,741	\$ 71,500	\$ 737,241	\$ 368,569	\$ 368,672
Social Services Fund	\$ 1,315,317	\$ 5,180,224	\$ 6,495,541	\$ 5,273,160	\$ 1,222,381
Clerk Hire Fund	\$ 625,944	\$ 180,000	\$ 805,944	\$ 235,243	\$ 570,701
Otero County Land Trust Fund	\$ 64,770	\$ 500	\$ 65,270	\$ 1,700	\$ 63,570
Detention Development	\$ 942,317	\$ -	\$ 942,317	\$ 949,375	\$ (7,058)
E - 911	\$ 1,103,507	\$ 485,000	\$ 1,588,507	\$ 627,219	\$ 961,288
TOTAL	\$ 21,092,438	\$ 25,548,712	\$ 46,641,150	\$ 31,596,672	\$ 15,044,478



Consolidated Budget Revenues and Expenditures Summary 2026 Budget

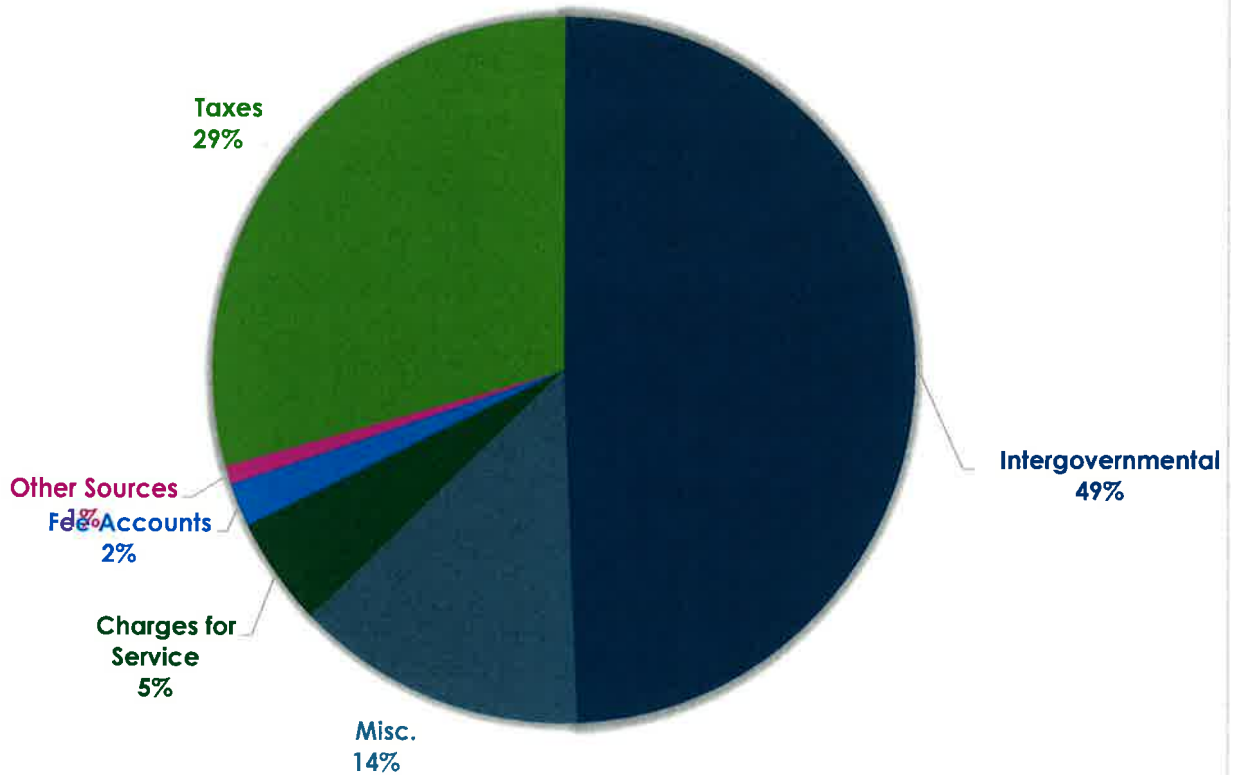
Fund Name	2026 Budgeted Revenues	2026 Budgeted Expenditures	Increase (Decrease) Fund Balance
General Fund	\$ 7,150,508	\$ 8,775,813	\$ (1,625,305)
Small Business Dev. Fund	\$ 200,100	\$ 105,800	\$ 94,300
Capital Improvement Fund	\$ 505,630	\$ 1,517,000	\$ (1,011,370)
Road & Bridge Fund	\$ 2,716,380	\$ 3,490,773	\$ (774,393)
Medical Trust Fund	\$ 2,570,000	\$ 2,739,534	\$ (169,534)
Contingent Fund	\$ -	\$ 250,000	\$ (250,000)
AAA Fund	\$ 1,389,915	\$ 1,721,994	\$ (332,079)
Insurance Fund	\$ 715,363	\$ 1,225,001	\$ (509,638)
Internal Services Fund	\$ 207,005	\$ 399,500	\$ (192,495)
General Human Services Fund	\$ 2,265,333	\$ 1,701,776	\$ 563,557
Health Fund	\$ 1,911,254	\$ 2,214,215	\$ (302,961)
Conservation Trust Fund	\$ 71,500	\$ 368,569	\$ (297,069)
Social Services Fund	\$ 5,180,224	\$ 5,273,160	\$ (92,936)
Clerk Hire Fund	\$ 180,000	\$ 235,243	\$ (55,243)
Detention Development	\$ -	\$ 949,375	\$ (949,375)
Otero County Land Trust Fund	\$ 500	\$ 1,700	\$ (1,200)
E 911	\$ 485,000	\$ 627,219	\$ (142,219)
TOTAL	\$ 25,548,712	\$ 31,596,672	\$ (6,047,960)



Consolidated Budget
Revenues Sources
2026 Budget

Intergovernmental	\$	12,609,939	49.36%
Misc.	\$	3,421,002	13.39%
Charges for Service	\$	1,279,342	5.01%
Fee Accounts	\$	511,900	2.00%
Other Sources	\$	219,593	0.86%
Taxes	\$	7,506,936	29.38%
TOTAL		\$ 25,548,712	

2026 REVENUE SOURCES

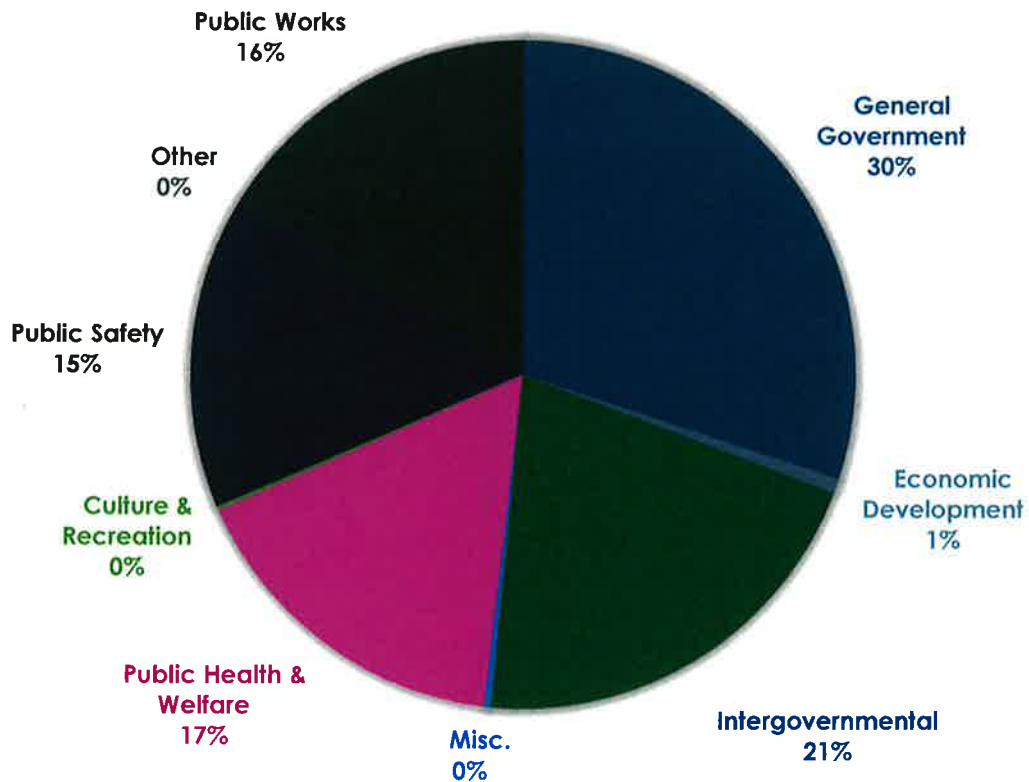




Consolidated Budget Expenditure Categories 2026 Budget

General Government	\$	9,491,225	37.94%
Economic Development	\$	228,591	0.91%
Intergovernmental	\$	6,542,350	26.15%
Misc.	\$	106,273	0.42%
Public Health & Welfare	\$	5,227,426	20.90%
Culture & Recreation	\$	49,800	0.20%
Public Safety	\$	4,793,528	19.16%
Other	\$	58,193	0.23%
Public Works	\$	5,094,286	20.36%
TOTAL \$		31,591,672	

2026 EXPENDITURE CATEGORIES



OTERO COUNTY

#10 General Fund

FY2026 Final Budget



General Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Taxes (310)	\$ 5,025,182	\$ 5,161,019	\$ 4,849,272	\$ 4,849,272	\$ 5,062,987	\$ 213,715
Intergovernmental (330)	\$ 1,444,627	\$ 717,950	\$ 743,550	\$ 722,550	\$ 726,550	\$ (17,000)
State Grants (331)	\$ 125,307	\$ 155,101	\$ 157,100	\$ 157,100	\$ 157,100	\$ -
Charges for Service (340)	\$ 416,711	\$ 516,340	\$ 447,220	\$ 475,581	\$ 477,657	\$ 30,437
Fines & Forfeitures (350)	\$ 1,251	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Misc. (360)	\$ 1,085,897	\$ 297,969	\$ 340,214	\$ 393,214	\$ 393,714	\$ 53,500
Transfer from Other Fund. (370)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fee Accounts (380)	\$ 362,122	\$ 321,000	\$ 330,500	\$ 331,500	\$ 331,500	\$ 1,000
Other Financing Sources (390)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 8,461,097	\$ 7,169,879	\$ 6,868,856	\$ 6,930,217	\$ 7,150,508	\$ 281,652
Expenditures						
General Government (400)	\$ 2,582,554	\$ 3,351,826	\$ 3,520,951	\$ 3,758,154	\$ 3,744,947	\$ 223,996
Public Safety (420)	\$ 2,992,167	\$ 3,027,967	\$ 3,195,142	\$ 3,021,650	\$ 3,214,434	\$ 19,292
Public Works (430)	\$ 671,703	\$ 676,008	\$ 629,837	\$ 665,862	\$ 670,513	\$ 40,676
Public Health & Welfare (440)	\$ 88,434	\$ 100,669	\$ 101,419	\$ 101,419	\$ 101,419	\$ -
Culture & Recreation (450)	\$ 28,209	\$ 35,229	\$ 37,231	\$ 31,731	\$ 31,731	\$ (5,500)
Economic Development (465)	\$ 117,936	\$ 129,137	\$ 136,538	\$ 140,272	\$ 143,791	\$ 7,253
Intergovernmental (480)	\$ 631,932	\$ 778,705	\$ 940,568	\$ 806,737	\$ 757,485	\$ (183,083)
Misc. (490)	\$ 39,098	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Transfer to Other Funds (495)	\$ 981,487	\$ 2,556,493	\$ 56,493	\$ 56,493	\$ 56,493	\$ -
TOTAL EXPENDITURES	\$ 8,133,520	\$ 10,711,034	\$ 8,673,179	\$ 8,637,318	\$ 8,775,813	\$ 102,634
Increase (Decrease) to fund	\$ 327,577	\$ (3,541,155)	\$ (1,804,323)	\$ (1,707,101)	\$ (1,625,305)	\$ 179,018

Property Tax Valuation	Mill Levy	Generates	90 days of Expenditures:	6 Months:
\$ 193,315,545	11.207	\$ 2,166,487	\$ 2,193,953.25	\$ 4,387,906.50

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 6,316,264	\$ 7,158,528	\$ 8,872,576	\$ 8,065,985	\$ 6,261,662	\$ -
12/31/26 Estimate	\$ 6,440,680					



OTERO COUNTY 2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
010 - GENERAL FUND						
310 - TAXES						
010.310.31110						2,166,487.00
CURRENT TAX	1,918,537.94	1,871,951.19	1,952,772.00	1,952,772.00	1,952,772.00	
SPECIFIC OWNERSHIP TAX	422,005.57	421,928.65	400,000.00	400,000.00	400,000.00	400,000.00
010.310.31201						
SALES TAX	2,655,280.79	2,676,897.97	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
010.310.31310						
USE TAX	11,843.65	12,934.50	5,000.00	5,000.00	5,000.00	5,000.00
010.310.31320						
CIGARETTE TAX	4,429.22	3,339.48	2,500.00	2,500.00	2,500.00	2,500.00
010.310.31420						
SEVERENCE TAX	6,210.91	2,377.90	5,000.00	5,000.00	5,000.00	5,000.00
010.310.31611						
PROPERTY TAX STATE BACKFILL	0.00	706,518.00	70,000.00	70,000.00	70,000.00	70,000.00
010.310.31907						
PERSONAL PROPERTY EXEMPTIK	0.00	9,775.34	9,000.00	9,000.00	9,000.00	9,000.00
010.310.31908						
DELINQUENT TAX	1,596.09	2,529.64	1,000.00	1,000.00	1,000.00	1,000.00
010.310.31910						
INTEREST ON TAX	4,576.53	5,387.13	2,000.00	2,000.00	2,000.00	2,000.00
010.310.31920						
INTEREST ON DELINQ TAX	1,391.35	876.52	2,000.00	2,000.00	2,000.00	2,000.00
010.310.31921						
PRIOR YEAR ABATEMENTS	-690.40	0.00	0.00	0.00	0.00	0.00
010.310.77779						
310 - TAXES Totals:	5,025,181.65	5,714,516.32	4,849,272.00	4,849,272.00	4,849,272.00	5,062,987.00
330 - INTERGOVERNMENTAL REVENUE						
010.330.33150						
LOCAL ASSISTANCE & TRIBAL CC	694,994.43	0.00	0.00	0.00	0.00	0.00
010.330.33240						
TAYLOR GRAZING (FEDERAL)	250.06	250.06	250.00	250.00	250.00	250.00
010.330.33310						
PILT (FEDERAL)	540,272.00	573,093.00	550,000.00	550,000.00	550,000.00	550,000.00
010.330.33312						
PILT/IMPACT-DOW (STATE)	5,768.63	6,299.62	6,300.00	6,300.00	6,300.00	6,300.00
010.330.33314						
PILT (AURORA/RIGG) - (OTHER)	26,818.50	28,561.70	28,000.00	28,000.00	28,000.00	28,000.00
010.330.33317						
CITY OF AURORA-AV RANGE PRI	17,050.69	16,775.54	17,000.00	17,000.00	17,000.00	17,000.00
010.330.33401						
COST ALLOCATION (STATE)	56,760.84	92,297.35	50,000.00	50,000.00	50,000.00	50,000.00
010.330.33423						
LEAF GRANT/PAYMENT	636.83	512.34	0.00	0.00	0.00	0.00
010.330.33426						
DOC INMATE BACKLOG / SHERII	15,637.38	0.00	0.00	0.00	-2,000.00	2,000.00
010.330.33428						
EMPG GRANT (FEDERAL)	39,693.52	42,106.63	40,000.00	40,000.00	40,000.00	40,000.00
010.330.33470						
POST REIMB / SHERIFF (STATE)	0.00	0.00	4,000.00	3,000.00	5,000.00	5,000.00
010.330.33491						
TACTICAL EQUIPMENT/SHERIFF	-84.00	0.00	0.00	0.00	0.00	0.00
010.330.33495						
VETERANS SERVICE (STATE)	26,486.99	22,488.61	28,000.00	28,000.00	28,000.00	28,000.00
010.330.33496						
VETERANS SERVICE (BENT)	20,340.91	12,106.02	20,000.00	20,000.00	20,000.00	20,000.00
330 - INTERGOVERNMENTAL REVENUE Totals:	1,444,626.78	794,490.87	743,550.00	742,550.00	722,550.00	726,550.00
331 - INTERGOVERNMENTAL (STATE GRANTS)						
010.331.33120						
LAW ENFORCEMENT SUPPORT	5,815.13	7,764.31	0.00	0.00	0.00	0.00
010.331.33405						
EMS / SECRETAC	19,501.86	15,534.15	15,000.00	15,000.00	15,000.00	15,000.00
010.331.33445						
CH SECURITY GRANT	83,238.80	147,472.38	135,100.00	135,100.00	135,100.00	135,100.00
010.331.33515						
STATE HISTORIC	0.00	25,872.00	0.00	0.00	0.00	0.00
010.331.33524						
CLG - JAPANESE AMERICAN PRC	4,251.00	4,251.00	0.00	0.00	0.00	0.00
010.331.33810						
DOLA GRAY & BLACK MARUJAN	0.00	7,697.00	7,000.00	7,000.00	7,000.00	7,000.00
010.331.38511						
ELECTION SECURITY GRANT	12,500.00	0.00	0.00	0.00	0.00	0.00
331 - INTERGOVERNMENTAL (STATE GRANTS) Totals:	125,306.79	208,590.84	157,100.00	157,100.00	157,100.00	157,100.00

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
340 - CHARGES FOR SERVICES						
010.340.34130	9,905.00	9,685.00	7,000.00	7,000.00	7,000.00	7,000.00
010.340.34161	8,247.13	12,296.86	4,000.00	4,000.00	4,000.00	4,000.00
010.340.34182	3,003.75	2,159.75	1,500.00	1,500.00	1,500.00	1,500.00
010.340.34183	34,999.25	53,151.70	20,000.00	20,000.00	20,000.00	20,000.00
010.340.34185	3,936.00	3,936.00	4,000.00	4,000.00	4,000.00	4,000.00
010.340.34360	356,620.30	390,484.80	410,720.00	410,720.00	439,081.00	441,157.00
340 - CHARGES FOR SERVICES Totals:	416,711.43	471,714.11	447,220.00	447,220.00	475,581.00	477,657.00
350 - FINES AND FORFEITURES						
010.350.35135	531.26	1,372.19	1,000.00	1,000.00	1,000.00	1,000.00
010.350.35140	700.00	0.00	0.00	0.00	0.00	0.00
010.350.35320	20.00	20.00	0.00	0.00	0.00	0.00
350 - FINES AND FORFEITURES Totals:	1,251.26	1,392.19	1,000.00	1,000.00	1,000.00	1,000.00
360 - MISCELLANEOUS REVENUES						
010.360.36120	652,678.96	1,001,243.94	100,000.00	100,000.00	100,000.00	100,000.00
010.360.36222	12,248.34	12,435.99	12,660.00	12,660.00	12,660.00	12,660.00
010.360.36223	11,304.00	11,304.00	11,304.00	11,304.00	11,304.00	11,304.00
010.360.36225	4,357.93	3,810.42	4,000.00	4,000.00	4,000.00	4,000.00
010.360.36226	75.00	0.00	0.00	0.00	0.00	0.00
010.360.36227	127,937.07	115,804.58	100,000.00	100,000.00	100,000.00	100,000.00
010.360.36241	281.65	301.80	250.00	250.00	250.00	250.00
010.360.36510	36,159.32	30,690.12	20,000.00	15,000.00	20,000.00	20,000.00
010.360.36520	552.03	0.00	0.00	500.00	0.00	500.00
010.360.36732	531.48	0.00	0.00	670.00	0.00	0.00
010.360.36801	15,627.75	19,691.60	7,000.00	7,000.00	7,000.00	7,000.00
010.360.36802	15,336.00	19,387.00	13,000.00	13,000.00	13,000.00	13,000.00
010.360.36815	102,964.20	68,244.94	72,000.00	72,000.00	125,000.00	125,000.00
010.360.36820	632.00	711.00	0.00	0.00	0.00	0.00
010.360.36850	105,211.59	109,339.21	0.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES Totals:	1,085,897.32	1,392,964.60	340,214.00	336,384.00	393,214.00	393,714.00
370 - TRANSFER FROM OTHER FUNDS						
010.370.37001	0.00	207,109.46	0.00	0.00	0.00	0.00
370 - TRANSFER FROM OTHER FUNDS Totals:	0.00	207,109.46	0.00	0.00	0.00	0.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
380 - FEE ACCOUNTS						
010.380.31610	0.00	350.00	0.00	0.00	0.00	0.00
010.380.38210	18,518.33	13,696.27	15,000.00	15,000.00	15,000.00	15,000.00
010.380.38220	435.00	0.00	500.00	500.00	500.00	500.00
010.380.38310	136,056.02	140,056.09	115,000.00	115,000.00	115,000.00	115,000.00
010.380.38314	6,708.28	20,176.47	17,000.00	17,000.00	17,000.00	17,000.00
010.380.38315	12,539.00	11,738.00	13,000.00	13,000.00	13,000.00	13,000.00
010.380.38320	22,827.33	28,290.05	25,000.00	25,000.00	25,000.00	25,000.00
010.380.38410	144,167.34	159,218.07	125,000.00	125,000.00	125,000.00	125,000.00
010.380.38440	9,393.00	10,217.00	9,000.00	9,000.00	9,000.00	9,000.00
010.380.38493	5,080.50	5,617.50	4,000.00	6,000.00	5,000.00	5,000.00
010.380.38520	6,397.56	1,600.00	7,000.00	0.00	7,000.00	7,000.00
380 - FEE ACCOUNTS Totals:	362,122.36	391,591.45	330,500.00	325,500.00	331,500.00	331,500.00
TOTAL REVENUES						
	8,461,097.59	9,182,369.84	6,868,856.00	6,859,026.00	6,930,217.00	7,150,508.00
40110 - COMMISSIONERS						
010.400.40110.11100	217,625.47	217,476.00	245,904.00	245,904.00	245,904.00	245,904.00
010.400.40110.14200	294.00	243.00	294.00	228.00	228.00	228.00
010.400.40110.14320	29,136.00	31,176.00	33,360.00	33,360.00	35,688.00	36,696.00
010.400.40110.14350	185.76	185.76	186.00	0.00	0.00	0.00
010.400.40110.14400	16,732.84	16,569.96	18,812.00	18,812.00	18,812.00	18,812.00
010.400.40110.14500	13,057.53	13,048.56	14,754.00	14,754.00	14,754.00	14,754.00
010.400.40110.23100	107.16	221.85	400.00	400.00	400.00	400.00
010.400.40110.36300	0.00	0.00	400.00	400.00	400.00	400.00
010.400.40110.37500	13,329.36	12,197.56	15,000.00	15,000.00	15,000.00	15,000.00
010.400.40110.37900	3,447.14	2,623.18	5,000.00	5,000.00	5,000.00	5,000.00
010.400.40110.59300	1,538.00	9,009.80	9,010.00	9,010.00	9,010.00	2,172.00
40110 - COMMISSIONERS Totals:	295,453.26	302,751.67	343,120.00	342,868.00	345,196.00	339,366.00
40121 - COUNTY ATTORNEY						
010.400.40121.14200	75.00	0.00	0.00	0.00	0.00	0.00
010.400.40121.19200	22,128.50	16,561.50	25,000.00	25,000.00	25,000.00	25,000.00
010.400.40121.34500	247.41	0.00	0.00	0.00	0.00	0.00
010.400.40121.34530	250.00	0.00	0.00	0.00	0.00	0.00
010.400.40121.34540	9.80	0.00	0.00	0.00	0.00	0.00
010.400.40121.35200	6,000.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
010.400.40121.36900	2,959.50	1,264.00	2,600.00	2,600.00	2,600.00	2,600.00
010.400.40121.37900	600.00	600.00	600.00	600.00	600.00	600.00
010.400.40121.59300	394.00	0.00	0.00	0.00	0.00	0.00
40121 - COUNTY ATTORNEY Totals:	32,664.21	18,425.50	53,200.00	53,200.00	53,200.00	53,200.00
40124 - LAND USE AND BLDG INSPECTOR						
010.400.40124.11100	136,541.73	122,643.82	113,152.00	144,460.00	162,298.00	164,075.00
010.400.40124.12100	75.66	336.55	100.00	90.00	100.00	100.00
010.400.40124.14200	2,485.00	2,560.00	2,700.00	3,034.00	3,500.00	3,500.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
010.400.40124.14320	39,735.67	39,084.11	45,492.00	34,478.00	45,843.00	41,611.00
HEALTH INSURANCE	0.00	0.00	0.00	46.00	50.00	50.00
LIFE INS ONLY-COUNTY PAID						
FICA TAXES	9,526.02	8,480.31	8,664.00	11,059.00	12,423.00	12,559.00
CRA - RETIREMENT	8,192.53	7,358.61	6,795.00	8,674.00	9,744.00	9,850.00
PERSONAL USE OF VEHICLES	0.01	-0.01	0.00	0.00	0.00	0.00
P & Z BOARD FEES	3,708.71	4,281.14	6,000.00	4,150.00	6,000.00	6,000.00
CONTRACT SERVICES	5,310.50	1,329.50	20,000.00	5,000.00	20,000.00	20,000.00
OWTS SURCHARGE	1,240.00	1,340.00	1,800.00	1,200.00	1,800.00	1,800.00
OPERATING SUPPLIES	6,593.04	5,651.60	4,500.00	3,500.00	4,500.00	4,500.00
FUEL	3,958.30	2,782.95	4,500.00	4,300.00	4,500.00	4,500.00
POSTAGE	716.00	1,396.80	1,400.00	1,200.00	1,400.00	1,400.00
ADVERTISING/LEGAL NOTICES	321.92	348.66	700.00	500.00	700.00	700.00
UTILITIES	6,210.31	6,241.14	7,000.00	6,500.00	7,000.00	7,000.00
TELEPHONE	2,676.11	2,399.64	2,800.00	2,800.00	2,800.00	2,800.00
E-MAIL/DOMAIN SERVER	250.00	250.00	250.00	250.00	250.00	250.00
SECOM CIRCUIT	2,172.68	2,174.12	2,175.00	2,175.00	2,175.00	2,175.00
REPAIRS/MAINTENANCE	186.00	186.00	500.00	300.00	500.00	500.00
BUILDING MAINT/REPAIRS	571.31	902.17	1,500.00	900.00	1,500.00	1,500.00
MAINTENANCE CONTRACTS	3,544.75	5,022.91	4,500.00	3,000.00	4,500.00	4,500.00
TRAVEL	260.58	280.78	500.00	300.00	500.00	500.00
DUES & MEETINGS	613.77	1,004.55	500.00	500.00	500.00	500.00
SOFTWARE/TRAINING	5,131.76	3,406.66	3,000.00	3,200.00	5,000.00	5,000.00
MISCELLANEOUS	0.00	0.00	100.00	100.00	100.00	100.00
DIGITAL RECORDS CONVERSION	0.00	0.00	3,000.00	1,491.48	0.00	0.00
INTERNAL SERVICES FEES	5,591.00	6,933.52	8,893.00	8,893.00	7,879.00	7,879.00
40124 - LAND USE AND BLDG INSPECTOR Totals:	245,613.36	226,395.53	250,521.00	252,100.48	305,562.00	303,349.00
40210 - CLERK & RECORDER						
SALARIES & WAGES - PERM	119,084.00	121,604.00	125,104.00	125,104.00	126,804.00	127,104.00
OVERTIME - PERM	3,514.58	3,782.54	500.00	500.00	500.00	500.00
WORKER'S COMPENSATION	140.00	125.00	143.00	143.00	143.00	143.00
HEALTH INSURANCE	29,136.00	31,176.00	33,360.00	33,360.00	34,000.00	36,696.00
FICA TAXES	8,630.90	8,785.56	9,609.00	9,609.00	9,739.00	9,762.00
CRA - RETIREMENT	7,145.04	7,296.24	7,536.00	7,536.00	7,638.00	7,656.00
CONTRACT SERVICES	62.56	0.00	1,500.00	1,500.00	1,500.00	1,500.00
LIQUOR LICENSE	0.00	0.00	200.00	200.00	200.00	200.00
COPIER SUPPLIES	0.00	0.00	600.00	600.00	600.00	600.00
OFFICE EQUIPMENT	0.00	26.99	250.00	250.00	250.00	250.00
OFFICE SUPPLIES	300.68	384.04	900.00	900.00	900.00	900.00
DOCUMENT SHREDDING	367.20	396.00	380.00	380.00	500.00	500.00
BOOKS	300.00	300.00	500.00	500.00	500.00	500.00
COMPUTER SOFTWARE	99.00	258.92	300.00	300.00	300.00	300.00
E-MAIL/DOMAIN SERVER	250.00	250.00	250.00	250.00	250.00	250.00
SECOM CIRCUIT	121.88	117.64	160.00	160.00	160.00	160.00
MAINTENANCE CONTRACTS	15,394.54	18,394.00	18,000.00	18,000.00	18,000.00	18,000.00
TRAVEL	3,897.81	3,376.80	4,500.00	4,500.00	4,500.00	4,500.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023	2024	2025	2026	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
010.400.40210.37900	2,307.37	2,789.11	3,000.00	3,000.00	3,000.00	3,000.00
010.400.40210.49500	299.16	332.33	300.00	300.00	300.00	300.00
010.400.40210.59300	3,549.00	3,549.00	2,062.00	2,062.00	1,909.00	1,909.00
40210 - CLERK & RECORDER Totals:	194,599.72	202,944.17	209,154.00	209,154.00	211,693.00	214,730.00
40220 - CLERK TECH FUND						
010.400.40220.59300	83.00	83.00	83.00	83.00	83.00	83.00
010.400.40220.80205	14,113.00	42,329.02	0.00	0.00	50,000.00	50,000.00
010.400.40220.92115	16,050.00	0.00	0.00	0.00	0.00	0.00
40220 - CLERK TECH FUND Totals:	30,246.00	42,412.02	83.00	83.00	50,083.00	50,083.00
40250 - ELECTIONS						
010.400.40250.11100	39,276.00	41,755.51	44,740.00	44,740.00	46,404.00	46,704.00
010.400.40250.11200	6,845.51	19,762.61	12,000.00	12,000.00	12,000.00	12,000.00
010.400.40250.12100	339.02	1,985.72	2,500.00	2,500.00	2,500.00	2,500.00
010.400.40250.14200	120.00	296.00	356.00	356.00	356.00	356.00
010.400.40250.14320	19,512.00	20,880.00	22,344.00	22,344.00	23,000.00	24,576.00
010.400.40250.14400	2,664.39	3,386.53	4,532.00	4,532.00	4,659.00	4,682.00
010.400.40250.14500	2,356.56	2,491.92	3,554.00	3,554.00	3,654.00	3,672.00
010.400.40250.19200	21,087.91	25,040.76	36,000.00	36,000.00	36,000.00	36,000.00
010.400.40250.21390	0.00	942.55	500.00	500.00	500.00	500.00
010.400.40250.21400	954.28	1,695.53	5,100.00	5,100.00	5,100.00	5,100.00
010.400.40250.22870	0.00	0.00	600.00	600.00	600.00	600.00
010.400.40250.31110	13,274.41	18,641.30	15,000.00	15,000.00	20,000.00	20,000.00
010.400.40250.32100	12,703.09	55,197.59	20,000.00	20,000.00	25,000.00	25,000.00
010.400.40250.33100	377.74	1,558.67	500.00	500.00	1,500.00	1,500.00
010.400.40250.37500	1,483.09	960.82	800.00	800.00	800.00	800.00
010.400.40250.37900	85.00	66.00	250.00	250.00	250.00	250.00
010.400.40250.39700	94.95	0.00	200.00	200.00	200.00	200.00
010.400.40250.49500	369.00	283.35	150.00	150.00	150.00	150.00
010.400.40250.59300	306.00	306.00	306.00	306.00	306.00	306.00
010.400.40250.61400	16,071.09	18,102.03	0.00	0.00	6,669.00	6,669.00
010.400.40250.62200	2,683.96	1,421.76	0.00	0.00	6,327.00	6,327.00
40250 - ELECTIONS Totals:	140,604.00	214,774.65	169,432.00	169,432.00	195,975.00	197,892.00
40310 - TREASURER						
010.400.40310.11100	147,215.00	157,146.00	163,272.00	162,480.00	165,300.00	166,200.00
010.400.40310.14200	191.00	178.00	191.00	191.00	191.00	191.00
010.400.40310.14320	38,760.00	31,176.00	44,375.00	44,375.00	47,481.00	36,696.00
010.400.40310.14350	0.00	185.76	0.00	93.00	93.00	93.00
010.400.40310.14400	10,098.67	10,983.18	12,490.00	12,430.00	12,865.00	12,714.00
010.400.40310.14500	8,832.90	9,428.76	9,796.00	9,749.00	10,090.00	9,972.00
010.400.40310.21390	0.00	0.00	0.00	0.00	1,500.00	1,500.00
010.400.40310.21400	2,396.06	1,880.10	3,600.00	3,600.00	4,000.00	4,000.00
010.400.40310.31110	6,446.15	6,873.53	7,000.00	7,000.00	8,500.00	8,500.00
010.400.40310.32100	1,872.74	2,882.97	4,800.00	4,800.00	4,800.00	4,800.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
010.400.40310.33100	3,164.52	2,055.85	4,500.00	4,500.00	6,000.00	6,000.00
010.400.40310.34500	1,224.45	1,243.55	2,000.00	2,000.00	2,000.00	2,000.00
010.400.40310.34530	250.00	250.00	250.00	250.00	250.00	250.00
010.400.40310.34540	48.77	47.08	60.00	60.00	60.00	60.00
010.400.40310.35200	275.50	0.00	600.00	600.00	600.00	600.00
010.400.40310.36300	0.00	0.00	300.00	300.00	300.00	300.00
010.400.40310.36900	22,457.38	22,948.88	25,000.00	25,000.00	27,000.00	27,000.00
010.400.40310.37500	737.74	1,168.41	750.00	750.00	750.00	750.00
010.400.40310.37900	1,150.00	850.00	1,500.00	1,500.00	1,500.00	1,500.00
010.400.40310.37900	1,030.51	1,162.95	950.00	950.00	1,500.00	1,500.00
010.400.40310.49500	2,859.00	3,416.88	4,614.00	4,614.00	3,714.00	3,714.00
010.400.40310.59300						
40310 - TREASURER Totals:	249,010.39	253,877.90	286,048.00	285,242.00	298,494.00	288,340.00
40315 - PUBLIC TRUSTEE						
010.400.40315.49500	28,499.87	20,658.73	25,000.00	25,000.00	25,000.00	25,000.00
40315 - PUBLIC TRUSTEE Totals:	28,499.87	20,658.73	25,000.00	25,000.00	25,000.00	25,000.00
40410 - ASSESSOR						
010.400.40410.11100	226,067.77	232,717.00	311,689.00	278,182.00	306,840.00	308,340.00
010.400.40410.11200	4,804.80	0.00	0.00	0.00	0.00	0.00
010.400.40410.12100	134.07	267.01	1,000.00	1,000.00	1,000.00	1,000.00
010.400.40410.14200	3,643.00	3,490.00	6,000.00	4,500.00	6,000.00	6,000.00
010.400.40410.14320	29,136.00	38,898.00	44,376.00	44,376.00	47,472.00	48,816.00
010.400.40410.14350	479.88	371.52	372.00	372.00	558.00	558.00
010.400.40410.14400	15,964.42	16,809.40	23,938.00	21,357.00	23,550.00	23,665.00
010.400.40410.14500	12,807.47	13,963.02	18,701.00	16,691.00	18,410.00	18,500.00
010.400.40410.19200	681.77	7,889.62	10,000.00	6,000.00	10,000.00	10,000.00
010.400.40410.21400	5,109.45	2,081.49	4,500.00	4,500.00	5,000.00	5,000.00
010.400.40410.22870	1,446.10	1,461.10	1,650.00	1,800.00	1,650.00	1,650.00
010.400.40410.31100	4,620.00	2,000.00	7,000.00	7,000.00	4,500.00	4,500.00
010.400.40410.32100	2,099.28	0.00	2,800.00	3,058.00	1,500.00	1,500.00
010.400.40410.33100	228.60	0.00	1,000.00	500.00	1,000.00	1,000.00
010.400.40410.34500	2,316.81	2,352.82	2,280.00	2,764.00	4,144.00	4,144.00
010.400.40410.34530	250.00	250.00	250.00	250.00	250.00	250.00
010.400.40410.34540	85.35	82.40	120.00	120.00	120.00	120.00
010.400.40410.35200	0.00	663.00	1,250.00	500.00	1,250.00	1,250.00
010.400.40410.36900	2,546.22	2,314.07	2,750.00	2,168.00	2,750.00	2,750.00
010.400.40410.37500	1,621.47	2,900.06	5,000.00	3,000.00	5,000.00	5,000.00
010.400.40410.37910	5,187.40	6,724.01	8,700.00	7,000.00	8,700.00	8,700.00
010.400.40410.49500	117.70	104.07	250.00	250.00	250.00	250.00
010.400.40410.53330	3,000.00	3,300.00	4,000.00	3,475.00	4,000.00	4,000.00
010.400.40410.53380	70,348.42	77,385.64	84,867.00	106,082.00	95,075.00	95,075.00
010.400.40410.59300	1,268.00	1,621.48	1,621.00	1,621.00	5,621.00	5,081.00
40410 - ASSESSOR Totals:	393,963.98	417,645.71	544,114.00	516,566.00	554,640.00	557,149.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
40610 - GROUNDS & BUILDINGS						
010.400.40610.11100	106,911.81	126,599.38	190,062.00	190,062.00	169,025.00	169,574.00
010.400.40610.12100	488.45	4,727.45	1,000.00	3,000.00	1,000.00	1,000.00
010.400.40610.14200	3,556.00	3,175.00	3,200.00	2,848.00	3,200.00	3,200.00
010.400.40610.14320	14,285.49	28,155.77	24,617.00	24,617.00	24,617.00	39,203.00
010.400.40610.14350	294.12	108.36	375.00	375.00	375.00	375.00
010.400.40610.14400	7,849.01	9,294.07	14,616.00	14,616.00	13,007.00	13,049.00
010.400.40610.14500	6,414.36	7,592.22	11,404.00	11,404.00	10,142.00	10,174.00
010.400.40610.14600	0.00	-0.02	0.00	0.00	0.00	0.00
010.400.40610.22900	7,538.56	341.83	7,000.00	200.00	200.00	200.00
010.400.40610.24100	1,480.57	507.39	1,500.00	1,500.00	1,500.00	1,500.00
010.400.40610.34100	92,873.32	90,164.27	95,000.00	95,000.00	95,000.00	95,000.00
010.400.40610.34110	16,902.68	17,535.49	17,000.00	17,000.00	17,000.00	17,000.00
010.400.40610.34500	1,659.14	1,801.05	1,700.00	1,700.00	1,700.00	1,700.00
010.400.40610.34540	12.20	11.76	14.00	14.00	14.00	14.00
010.400.40610.36600	49,684.13	67,087.37	65,000.00	65,000.00	71,800.00	71,800.00
010.400.40610.36610	14,600.16	6,627.60	15,000.00	15,000.00	15,000.00	15,000.00
010.400.40610.36900	23,988.00	19,247.67	26,000.00	26,000.00	26,000.00	26,000.00
010.400.40610.37500	330.72	305.28	175.00	175.00	175.00	175.00
010.400.40610.59300	5,219.00	5,220.00	5,220.00	5,220.00	5,220.00	6,220.00
40610 - GROUNDS & BUILDINGS Totals:	354,087.72	388,501.94	478,883.00	473,731.00	454,975.00	471,184.00
41510 - ADMINISTRATION						
010.400.41510.11100	244,879.54	316,716.16	289,194.00	289,194.00	302,043.00	278,976.00
010.400.41510.12100	1,655.07	547.68	150.00	150.00	100.00	100.00
010.400.41510.14200	290.00	281.00	0.00	251.00	251.00	251.00
010.400.41510.14320	58,272.00	64,188.00	66,720.00	66,720.00	59,592.00	61,272.00
010.400.41510.14350	0.00	142.61	0.00	0.00	0.00	0.00
010.400.41510.14400	17,146.95	22,528.25	22,131.00	22,131.00	23,114.00	21,349.00
010.400.41510.14500	14,692.79	18,792.88	17,352.00	17,352.00	18,123.00	16,739.00
010.400.41510.21390	59.29	1,941.39	750.00	750.00	750.00	750.00
010.400.41510.21400	2,503.73	4,886.61	5,000.00	5,000.00	5,000.00	5,000.00
010.400.41510.21440	162.00	171.60	160.00	160.00	160.00	160.00
010.400.41510.23100	776.60	0.00	0.00	0.00	0.00	0.00
010.400.41510.31110	1,712.95	1,747.84	2,300.00	2,300.00	2,300.00	2,300.00
010.400.41510.32100	0.00	263.20	0.00	0.00	0.00	0.00
010.400.41510.33100	4,726.88	5,094.93	4,000.00	4,000.00	4,000.00	4,000.00
010.400.41510.33430	200.00	90.00	200.00	200.00	200.00	200.00
010.400.41510.33600	39,411.15	20,866.82	35,000.00	35,000.00	35,000.00	35,000.00
010.400.41510.34500	6,254.85	6,039.22	6,300.00	6,300.00	6,300.00	6,300.00
010.400.41510.34530	269.99	1,027.61	0.00	0.00	0.00	0.00
010.400.41510.34540	134.06	133.92	160.00	160.00	160.00	160.00
010.400.41510.35230	550.00	632.50	650.00	650.00	650.00	650.00
010.400.41510.35300	94.49	101.69	100.00	100.00	100.00	100.00
010.400.41510.35400	40,000.00	42,200.00	38,100.00	38,100.00	40,005.00	40,005.00
010.400.41510.35700	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
010.400.41510.35870	1,315.00	1,310.00	1,350.00	1,350.00	1,350.00	1,350.00
010.400.41510.36300	384.38	0.00	0.00	0.00	0.00	0.00
010.400.41510.36900	23,647.40	44,000.19	50,000.00	50,000.00	50,000.00	50,000.00
010.400.41510.37500	945.10	1,933.65	2,000.00	2,000.00	2,000.00	2,000.00
010.400.41510.37900	1,240.55	1,631.43	4,500.00	4,500.00	4,500.00	4,500.00
010.400.41510.39800	644.75	13,864.56	1,000.00	1,000.00	1,000.00	1,000.00
010.400.41510.49500	1,888.84	11,937.78	2,500.00	2,500.00	2,500.00	2,500.00
010.400.41510.53310	149.90	279.90	350.00	350.00	350.00	350.00
010.400.41510.53600	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
010.400.41510.59300	12,177.00	7,368.80	4,815.00	4,815.00	3,533.00	3,533.00
010.400.41510.62200	2,001.17	1,017.79	1,018.00	1,018.00	1,018.00	1,018.00
41510 - ADMINISTRATION Totals:	483,686.43	597,238.01	571,300.00	571,551.00	579,599.00	555,063.00
41512 - STATE GRANTS						
010.400.41512.80235	13,199.00	29,864.14	0.00	0.00	0.00	0.00
010.400.41512.80250	90,249.89	73,527.73	72,000.00	80,000.00	85,000.00	85,000.00
010.400.41512.80305	13,180.45	395.00	0.00	0.00	0.00	0.00
010.400.41512.80337	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00
41512 - STATE GRANTS Totals:	116,629.34	103,786.87	77,000.00	85,000.00	90,000.00	90,000.00
41515 - SPECIAL PROJECTS						
010.400.41515.33600	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
010.400.41515.50010	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00
010.400.41515.50020	0.00	5,250.00	36,000.00	36,000.00	36,000.00	36,000.00
41515 - SPECIAL PROJECTS Totals:	0.00	5,250.00	86,000.00	91,000.00	91,000.00	91,000.00
41550 - EMERGENCY RESERVES (TABOR)						
010.400.41550.78100	0.00	0.00	375,961.00	375,961.00	451,602.00	451,602.00
41550 - EMERGENCY RESERVES (TABOR) Totals:	0.00	0.00	375,961.00	375,961.00	451,602.00	451,602.00
41930 - GIS/INFORMATION SYSTEMS						
010.400.41930.32210	16,329.66	13,155.62	26,000.00	26,000.00	26,000.00	26,000.00
010.400.41930.33200	0.00	0.00	25,000.00	25,000.00	25,000.00	25,000.00
010.400.41930.34530	250.00	250.00	0.00	0.00	0.00	0.00
010.400.41930.53330	0.00	2,550.00	0.00	0.00	0.00	5,854.00
010.400.41930.53350	781.84	0.00	0.00	0.00	0.00	0.00
010.400.41930.59300	134.00	134.00	135.00	135.00	135.00	135.00
41930 - GIS/INFORMATION SYSTEMS Totals:	17,495.50	16,089.62	51,135.00	51,135.00	51,135.00	56,989.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
42110 - SHERIFF						
010.420.42110.11100	567,197.82	593,943.35	659,575.00	618,874.00	630,696.00	736,022.00
010.420.42110.11300	7,644.71	3,353.25	3,000.00	3,000.00	3,000.00	3,000.00
010.420.42110.12100	76,092.10	83,607.69	25,000.00	85,000.00	25,000.00	25,000.00
010.420.42110.14200	18,266.00	17,631.00	19,000.00	19,000.00	19,000.00	19,000.00
010.420.42110.14320	92,085.19	140,093.71	133,128.00	133,128.00	130,632.00	146,448.00
010.420.42110.14350	681.12	216.72	500.00	125.00	0.00	0.00
010.420.42110.14400	45,212.84	47,631.89	52,370.00	48,721.00	50,161.00	58,218.00
010.420.42110.14500	33,028.08	35,659.80	41,074.00	41,074.00	39,342.00	45,661.00
010.420.42110.14580	417.70	506.87	1,000.00	1,000.00	1,500.00	1,500.00
010.420.42110.19220	0.00	0.00	0.00	0.00	0.00	47,861.00
010.420.42110.21390	0.00	350.00	2,000.00	2,000.00	2,000.00	2,000.00
010.420.42110.21400	1,992.34	2,922.45	2,500.00	2,500.00	2,500.00	2,500.00
010.420.42110.22500	11,511.44	8,144.09	9,000.00	9,000.00	9,000.00	9,000.00
010.420.42110.22900	22,610.86	29,999.88	15,000.00	45,000.00	15,000.00	15,000.00
010.420.42110.22950	4,360.14	73.87	2,000.00	2,500.00	2,000.00	2,000.00
010.420.42110.23100	58,310.44	58,867.48	55,000.00	55,000.00	55,000.00	55,000.00
010.420.42110.23900	5,033.00	3,121.67	5,000.00	3,000.00	5,000.00	5,000.00
010.420.42110.24300	3,810.00	2,363.00	6,000.00	6,000.00	6,000.00	6,000.00
010.420.42110.24305	134.11	1,546.55	500.00	515.00	500.00	500.00
010.420.42110.24315	1,537.00	671.50	0.00	79.00	0.00	0.00
010.420.42110.24316	0.00	0.00	5,000.00	3,000.00	5,000.00	5,000.00
010.420.42110.31110	753.49	650.16	1,000.00	400.00	600.00	600.00
010.420.42110.34100	4,489.05	5,475.49	7,500.00	7,500.00	7,500.00	7,500.00
010.420.42110.34500	7,342.58	5,734.31	7,000.00	7,000.00	7,000.00	7,000.00
010.420.42110.34530	250.00	250.00	250.00	250.00	250.00	250.00
010.420.42110.34540	828.85	900.97	900.00	900.00	1,000.00	1,000.00
010.420.42110.35890	3,110.50	0.00	5,000.00	1,000.00	2,000.00	2,000.00
010.420.42110.36100	8,378.14	10,897.19	10,000.00	10,000.00	10,000.00	10,000.00
010.420.42110.36600	0.00	322.95	0.00	2,037.46	2,000.00	2,000.00
010.420.42110.36940	2,742.51	7,461.42	5,000.00	1,000.00	5,000.00	5,000.00
010.420.42110.37500	3,457.52	1,939.85	4,000.00	4,000.00	4,000.00	4,000.00
010.420.42110.37900	5,307.31	5,455.59	7,000.00	7,000.00	7,000.00	7,000.00
010.420.42110.38150	8,088.29	8,195.81	16,000.00	16,000.00	16,000.00	16,000.00
010.420.42110.38200	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
010.420.42110.39220	313.38	6,812.30	1,500.00	1,500.00	1,500.00	1,500.00
010.420.42110.39230	5,748.00	5,596.00	6,000.00	6,000.00	6,000.00	6,000.00
010.420.42110.49500	1,046.51	1,130.85	1,000.00	1,000.00	1,000.00	1,000.00
010.420.42110.53310	15,487.99	38,547.95	35,000.00	30,000.00	35,000.00	35,000.00
010.420.42110.53650	100,000.00	100,000.00	110,000.00	110,000.00	110,000.00	110,000.00
010.420.42110.59300	113,007.00	122,500.56	130,229.00	130,229.00	144,300.00	145,696.00
010.420.42110.79800	5,188.64	2,802.00	4,000.00	3,003.00	4,000.00	4,000.00
010.420.42110.79900	5,946.98	5,230.88	5,000.00	3,500.00	5,000.00	5,000.00
42110 - SHERIFF Totals:	1,244,411.63	1,363,609.05	1,396,026.00	1,423,835.46	1,373,481.00	1,558,256.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
42180 - CORONER						
010.420.42180.11100	50,702.00	50,702.00	50,702.00	50,702.00	50,702.00	50,702.00
SALARIES & WAGES - PERM						
010.420.42180.11300	3,500.04	4,500.00	5,000.00	5,000.00	5,500.00	5,500.00
SALARIES & WAGES - PART-TIM						
010.420.42180.14200	152.00	150.00	189.00	172.00	189.00	189.00
WORKER'S COMPENSATION						
010.420.42180.14320	19,512.00	20,880.00	22,344.00	22,344.00	24,500.00	24,576.00
HEALTH INSURANCE						
010.420.42180.14400	3,649.80	3,691.45	3,879.00	3,879.00	3,879.00	3,879.00
FICA TAXES						
010.420.42180.14500	3,042.12	3,042.12	3,042.00	3,042.00	3,042.00	3,042.00
CRA - RETIREMENT						
010.420.42180.19300	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
CORONER - INVESTIGATOR						
010.420.42180.21470	3,355.00	1,943.26	2,000.00	1,600.00	2,000.00	2,000.00
SUPPLIES						
010.420.42180.34500	376.90	423.70	500.00	305.00	500.00	500.00
TELEPHONE						
010.420.42180.35880	39,710.00	42,668.00	45,000.00	25,000.00	45,000.00	45,000.00
AUTOPSY						
010.420.42180.37500	1,756.33	2,615.51	2,200.00	2,200.00	2,200.00	2,200.00
TRAVEL & LODGING						
010.420.42180.37900	2,237.00	1,287.00	2,500.00	2,500.00	2,500.00	2,500.00
DUES & MEETINGS						
010.420.42180.49500	3,000.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS						
010.420.42180.59300	688.00	688.00	688.00	688.00	688.00	688.00
INTERNAL SERVICES FEES						
42180 - CORONER Totals:	131,681.19	132,591.04	139,044.00	118,432.00	141,700.00	141,776.00
42300 - EMERGENCY MANAGEMENT						
010.420.42300.11100	61,039.68	62,870.88	64,752.00	64,752.00	64,752.00	66,852.00
SALARIES & WAGES - PERM						
010.420.42300.14200	561.00	1,146.00	1,200.00	967.00	1,200.00	1,200.00
WORKER'S COMPENSATION						
010.420.42300.14350	185.76	185.76	186.00	186.00	186.00	186.00
LIFE INS ONLY-COUNTY PAID						
010.420.42300.14400	4,719.96	4,860.12	4,954.00	5,100.00	5,200.00	5,114.00
FICA TAXES						
010.420.42300.14500	3,662.40	3,772.20	3,885.00	3,958.00	4,100.00	4,011.00
CRA - RETIREMENT						
010.420.42300.21400	200.00	200.00	200.00	50.00	200.00	200.00
OFFICE SUPPLIES						
010.420.42300.22640	371.39	1,535.44	1,500.00	1,500.00	1,500.00	1,500.00
OPERATING						
010.420.42300.23100	1,672.19	1,919.81	1,700.00	1,600.00	1,700.00	1,700.00
GAS & OIL						
010.420.42300.34500	822.97	876.52	1,200.00	1,000.00	1,200.00	1,200.00
TELEPHONE						
010.420.42300.34530	250.00	250.00	250.00	250.00	250.00	250.00
E-MAIL/DOMAIN SERVER						
010.420.42300.34540	12.20	11.76	20.00	14.00	20.00	20.00
SECUR CIRCUIT						
010.420.42300.36300	78.07	52.43	150.00	150.00	150.00	150.00
VEHICLE REPAIRS/MAINTENANC						
010.420.42300.37500	142.80	156.14	200.00	100.00	200.00	200.00
TRAVEL						
010.420.42300.37900	250.63	552.17	700.00	350.00	700.00	700.00
DUES & MEETINGS						
010.420.42300.38150	607.03	700.53	700.00	550.00	700.00	700.00
TRAINING						
010.420.42300.59300	4,968.00	5,613.80	5,614.00	5,614.00	5,614.00	5,614.00
INTERNAL SERVICES FEES						
010.420.42300.73101	0.00	0.00	500.00	500.00	500.00	500.00
FIRE RESPONSE						
010.420.42300.80030	0.00	0.00	3,800.00	0.00	3,800.00	3,800.00
HMA PLANNING GRANT MATCH						
42300 - EMERGENCY MANAGEMENT Totals:	79,544.08	84,703.56	91,511.00	86,641.00	91,972.00	93,897.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
42320 - JAIL						
010.420.42320.11100	283,767.75	336,928.36	393,170.00	425,572.00	586,462.00	549,622.00
SALARIES & WAGES - PERM						
OVERTIME - PERM	35,922.24	31,569.95	35,000.00	35,208.00	35,000.00	35,000.00
WORKER'S COMPENSATION	11,673.00	11,525.00	14,000.00	14,000.00	9,726.00	9,726.00
HEALTH INSURANCE	41,882.81	31,746.00	89,064.00	35,352.00	35,352.00	60,600.00
LIFE INS ONLY-COUNTY PAID	430.55	696.60	500.00	800.00	0.00	0.00
FICA TAXES	24,146.79	27,355.31	32,755.00	35,250.00	41,195.00	44,724.00
CRA - RETIREMENT	17,235.62	20,215.71	25,690.00	27,647.00	32,310.00	35,077.00
PRE-EMPLOYMENT COSTS	167.70	496.07	1,000.00	300.00	1,000.00	1,000.00
CONTRACT - AXON	0.00	0.00	0.00	0.00	0.00	4,160.00
OFFICE SUPPLIES	1,759.00	1,212.21	3,000.00	1,000.00	3,000.00	3,000.00
DUI SUPPLIES	0.00	200.62	500.00	500.00	500.00	500.00
FOOD	3,305.26	270.75	80,000.00	90,000.00	100,000.00	100,000.00
UNIFORMS	6,091.01	3,467.06	6,000.00	2,000.00	6,000.00	6,000.00
OPERATING SUPPLIES	10,584.32	3,887.64	15,000.00	34,000.00	15,000.00	15,000.00
GAS & OIL	106.28	0.00	0.00	0.00	0.00	0.00
BATTERIES, TIRES, TUBES, ETC	0.00	658.42	0.00	203.00	500.00	500.00
UTILITIES	16,042.96	3,570.60	50,000.00	45,000.00	50,000.00	50,000.00
TELEPHONE	0.00	0.00	900.00	900.00	900.00	900.00
MEDICAL SERVICES	9,354.52	13,233.24	50,000.00	50,000.00	50,000.00	50,000.00
CATASTROPHIC MEDICAL	11,768.64	12,124.32	12,000.00	12,000.00	12,000.00	12,000.00
REPAIR/MAINT-MOTOR VEHIC	0.00	108.89	0.00	0.00	0.00	0.00
BUILDING MAINT/REPAIRS	6,026.72	1,352.33	10,000.00	5,000.00	10,000.00	10,000.00
LOCK & DOOR MAINTENANCE	840.47	10.33	5,000.00	0.00	5,000.00	5,000.00
MAINTENANCE CONTRACTS	0.00	0.00	0.00	4,362.00	8,724.00	8,724.00
TRAINING	4,371.49	2,258.87	5,000.00	4,000.00	5,000.00	5,000.00
BOARDING PRISONERS	709,500.00	913,940.00	400,000.00	397,130.00	0.00	0.00
JAIL COMMISSARY EXPENSE	5.00	0.00	4,500.00	500.00	1,000.00	1,000.00
SOFTWARE MAINTENANCE	4,196.00	4,147.00	30,000.00	5,165.00	30,000.00	30,000.00
MISCELLANEOUS	9.61	31.98	1,000.00	0.00	1,000.00	1,000.00
INTERNAL SERVICES FEES	7,037.00	5,667.00	5,667.00	5,667.00	5,686.00	5,686.00
42320 - JAIL Totals:	1,206,224.74	1,426,674.26	1,269,746.00	1,231,556.00	1,045,355.00	1,044,219.00
42330 - TRANSPORT						
010.420.42330.11100	90,712.00	92,279.51	64,090.00	114,355.00	119,184.00	119,232.00
SALARIES & WAGES - PERM						
SALARIES & WAGES - PART-TIM	232.06	795.27	0.00	0.00	0.00	0.00
OVERTIME - PERM	27,068.49	23,241.27	7,500.00	20,000.00	7,500.00	7,500.00
WORKER'S COMPENSATION	3,268.00	3,931.00	3,500.00	4,000.00	4,000.00	4,000.00
HEALTH INSURANCE	9,624.00	15,546.29	10,000.00	23,568.00	23,568.00	24,240.00
LIFE INS ONLY - COUNTY PAID	157.69	0.00	150.00	0.00	0.00	0.00
FICA TAXES	8,726.20	8,326.21	5,477.00	9,253.00	9,691.00	9,695.00
CRA - RETIREMENT	5,498.91	5,513.53	3,845.00	7,257.00	7,151.00	7,154.00
PRE-EMPLOYMENT COSTS	0.00	0.00	500.00	0.00	0.00	0.00
CONTRACT - AXON	0.00	0.00	0.00	0.00	0.00	2,080.00
UNIFORMS	880.51	1,320.68	1,000.00	1,000.00	1,000.00	1,000.00
OPERATING SUPPLIES	326.56	0.00	500.00	100.00	500.00	500.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
010.420.42330.23100	14,377.35	16,288.36	15,000.00	14,000.00	14,000.00	14,000.00
010.420.42330.23900	710.87	48.00	2,000.00	1,400.00	1,400.00	1,400.00
010.420.42330.24330	7,850.00	1,602.00	4,000.00	0.00	4,000.00	4,000.00
010.420.42330.34500	0.00	0.00	0.00	200.00	300.00	300.00
010.420.42330.36100	1,002.13	2,155.04	2,000.00	1,000.00	1,000.00	1,000.00
010.420.42330.37500	433.21	34.29	500.00	200.00	500.00	500.00
010.420.42330.38150	2,250.71	1,923.66	1,000.00	3,640.00	1,000.00	1,000.00
010.420.42330.59300	2,541.00	2,047.00	13,172.00	13,172.00	13,172.00	12,644.00
42330 - TRANSPORT Totals:	175,659.69	175,052.11	134,234.00	213,145.00	207,966.00	210,245.00

42400 - COURTHOUSE SECURITY

010.420.42400.11100	75,442.00	81,223.91	86,143.00	86,143.00	90,804.00	91,560.00
010.420.42400.11300	2,630.73	6,835.78	5,000.00	5,000.00	5,000.00	5,000.00
010.420.42400.12100	4,604.65	5,883.91	2,000.00	2,000.00	2,000.00	2,000.00
010.420.42400.14200	1,353.00	1,886.00	1,400.00	2,643.00	2,643.00	2,643.00
010.420.42400.14320	28,334.00	23,430.00	22,344.00	22,344.00	11,784.00	12,120.00
010.420.42400.14350	0.00	108.36	20.00	20.00	0.00	0.00
010.420.42400.14400	5,553.26	6,446.92	6,590.00	6,590.00	6,947.00	7,004.00
010.420.42400.14500	4,526.52	4,873.43	5,169.00	5,169.00	5,448.00	5,494.00
010.420.42400.19220	0.00	0.00	0.00	0.00	0.00	2,080.00
010.420.42400.21390	1,343.84	51.89	200.00	200.00	200.00	200.00
010.420.42400.22900	629.50	611.91	500.00	500.00	500.00	500.00
010.420.42400.32100	439.95	129.58	150.00	150.00	150.00	150.00
010.420.42400.34500	335.12	678.12	400.00	400.00	400.00	400.00
010.420.42400.34540	621.68	574.33	0.00	0.00	0.00	0.00
010.420.42400.38150	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
010.420.42400.49500	4,407.66	300.00	300.00	300.00	300.00	300.00
42400 - COURTHOUSE SECURITY Totals:	130,221.91	133,034.14	131,216.00	132,459.00	127,176.00	130,451.00

42980 - ANIMAL CONTROL

010.420.42980.22900	0.00	346.48	1,000.00	0.00	1,000.00	1,000.00
010.420.42980.35110	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
42980 - ANIMAL CONTROL Totals:	9,000.00	9,346.48	10,000.00	9,000.00	10,000.00	10,000.00

42990 - RODENT CONTROL

010.420.42990.35910	15,423.66	25,282.31	23,365.00	23,365.00	24,000.00	25,590.00
42990 - RODENT CONTROL Totals:	15,423.66	25,282.31	23,365.00	23,365.00	24,000.00	25,590.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
43240 - LANDFILL						
010.430.43240.11100	205,017.02	233,574.88	237,130.00	237,130.00	258,359.00	258,708.00
SALARIES & WAGES - PERM						
010.430.43240.11300	36,441.66	21,302.38	43,500.00	43,500.00	50,000.00	50,000.00
SALARIES & WAGES - PART-TIM						
010.430.43240.12100	18,844.13	22,269.15	17,000.00	17,000.00	15,000.00	15,000.00
OVERTIME - PERM						
010.430.43240.14200	16,052.00	18,671.00	19,000.00	14,737.00	14,737.00	14,737.00
WORKER'S COMPENSATION						
010.430.43240.14320	49,186.00	61,206.00	56,500.00	56,500.00	59,256.00	60,936.00
HEALTH INSURANCE						
010.430.43240.14350	142.90	15.48	0.00	0.00	0.00	0.00
LIFE INS ONLY-COUNTY PAID						
010.430.43240.14400	18,737.42	19,661.55	23,000.00	23,000.00	24,737.00	24,764.00
FICA TAXES						
010.430.43240.14500	11,634.87	13,991.04	14,000.00	14,000.00	16,402.00	16,422.00
CRA - RETIREMENT						
010.430.43240.22950	24.90	0.00	50.00	50.00	50.00	50.00
OPERATIONS						
010.430.43240.34540	539.40	539.40	540.00	540.00	540.00	540.00
SECOM CIRCUIT						
010.430.43240.61100	140,092.52	0.00	0.00	0.00	0.00	0.00
PER CAPITA						
43240 - LANDFILL Totals:	496,712.82	391,230.88	410,720.00	406,457.00	439,081.00	441,157.00
43410 - EXTENSION OFFICE						
010.430.43410.11100	82,946.00	93,188.00	101,782.00	101,782.00	105,434.00	106,034.00
SALARIES & WAGES - PERM						
010.430.43410.11300	0.00	0.00	2,650.00	2,650.00	2,650.00	2,650.00
SALARIES & WAGES - PART-TIM						
010.430.43410.12100	-295.98	-50.54	300.00	300.00	300.00	300.00
OVERTIME - PERM						
010.430.43410.14200	127.00	71.00	192.00	69.00	69.00	69.00
WORKER'S COMPENSATION						
010.430.43410.14320	19,248.00	20,592.00	22,032.00	22,032.00	23,568.00	24,240.00
HEALTH INSURANCE						
010.430.43410.14400	4,751.41	5,304.02	6,549.00	6,549.00	6,828.00	6,874.00
FICA TAXES						
010.430.43410.14500	4,103.76	4,600.68	4,959.00	4,959.00	5,178.00	5,214.00
CRA - RETIREMENT						
010.430.43410.21400	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
OFFICE SUPPLIES						
010.430.43410.22300	417.83	711.52	500.00	500.00	500.00	500.00
JANITORIAL SUPPLIES						
010.430.43410.31100	800.00	800.00	800.00	800.00	800.00	800.00
POSTAGE						
010.430.43410.34100	5,346.93	0.00	7,000.00	7,000.00	7,000.00	7,000.00
UTILITIES						
010.430.43410.34500	922.14	835.75	1,500.00	1,500.00	1,500.00	1,500.00
TELEPHONE						
010.430.43410.36600	328.89	128.50	0.00	0.00	0.00	880.00
BUILDING MAINT/REPAIRS						
010.430.43410.36960	900.34	1,163.50	500.00	500.00	500.00	500.00
REPAIRS & MAINTENANCE						
010.430.43410.37500	6,790.00	7,420.00	8,190.00	8,190.00	8,190.00	8,190.00
TRAVEL						
010.430.43410.53410	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
INTERNET SERVICES						
010.430.43410.59300	518.00	2,099.24	2,099.00	2,099.00	2,099.00	2,099.00
INTERNAL SERVICES FEES						
43410 - EXTENSION OFFICE Totals:	132,004.32	141,963.67	164,153.00	164,030.00	169,716.00	171,950.00
43710 - VETERANS SERVICE OFFICE						
010.430.43710.11100	33,450.13	38,811.00	42,131.00	42,131.00	44,006.00	44,306.00
SALARIES & WAGES - PERM						
010.430.43710.12100	92.02	0.00	0.00	0.00	0.00	0.00
OVERTIME - PERM						
010.430.43710.14200	43.00	34.00	68.00	33.00	33.00	33.00
WORKER'S COMPENSATION						
010.430.43710.14350	185.76	185.76	95.00	95.00	101.00	101.00
LIFE INS ONLY-COUNTY PAID						
010.430.43710.14400	2,558.97	2,976.10	3,223.00	3,223.00	3,366.00	3,389.00
FICA TAXES						
010.430.43710.14500	2,007.00	2,328.66	2,528.00	2,528.00	2,640.00	2,658.00
CRA - RETIREMENT						
010.430.43710.21390	0.00	0.00	250.00	250.00	250.00	250.00
OFFICE EQUIPMENT						
010.430.43710.21400	852.49	1,196.04	600.00	600.00	600.00	600.00
OFFICE SUPPLIES						
010.430.43710.31100	227.18	322.95	200.00	200.00	200.00	200.00
POSTAGE						
010.430.43710.34500	335.20	340.44	400.00	400.00	400.00	400.00
TELEPHONE						
010.430.43710.34530	250.00	250.00	125.00	125.00	125.00	125.00
E-MAIL/DOMAIN SERVER						

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
010.430.43710.34540	12.20	11.76	15.00	15.00	15.00	15.00
010.430.43710.37500	1,369.32	1,918.34	2,000.00	2,000.00	2,000.00	2,000.00
010.430.43710.37900	285.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00
010.430.43710.53130	714.00	735.00	725.00	725.00	725.00	725.00
010.430.43710.59300	604.00	604.00	604.00	604.00	604.00	604.00
010.430.43710.71200	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
43710 - VETERANS SERVICE OFFICE Totals:	42,986.27	50,614.05	54,964.00	54,929.00	57,065.00	57,406.00
44161 - AMBULANCE SERVICE						
010.440.44161.82010	1,750.00	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00
010.440.44161.82020	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
010.440.44161.82030	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
010.440.44161.82050	25,664.68	5,179.95	35,000.00	35,000.00	35,000.00	35,000.00
44161 - AMBULANCE SERVICE Totals:	32,914.68	12,429.95	43,000.00	43,000.00	43,000.00	43,000.00
44173 - HEALTH CTRS & GEN CLINICS						
010.440.44173.79530	6,489.00	6,489.00	6,489.00	6,489.00	6,489.00	6,489.00
010.440.44173.80080	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
44173 - HEALTH CTRS & GEN CLINICS Totals:	11,489.00	11,489.00	11,489.00	11,489.00	11,489.00	11,489.00
44174 - SAGE NUTRITION						
010.440.44174.79360	36,230.00	36,230.00	36,230.00	36,230.00	36,230.00	36,230.00
44174 - SAGE NUTRITION Totals:	36,230.00	36,230.00	36,230.00	36,230.00	36,230.00	36,230.00
44175 - INDIGENT CARE						
010.440.44175.79010	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
010.440.44175.79370	2,400.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
44175 - INDIGENT CARE Totals:	4,800.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
44910 - PUBLIC SERV SUPPT- HEALTH						
010.440.44910.79510	3,000.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
44910 - PUBLIC SERV SUPPT- HEALTH Totals:	3,000.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
45145 - FOWLER SENIOR CENTER						
010.450.45145.34100	6,000.00	6,000.00	8,000.00	8,000.00	6,000.00	6,000.00
45145 - FOWLER SENIOR CENTER Totals:	6,000.00	6,000.00	8,000.00	8,000.00	6,000.00	6,000.00
45146 - MANZANOLA SENIOR CENTER						
010.450.45146.21200	193.66	0.00	300.00	300.00	300.00	300.00
010.450.45146.22220	97.26	820.15	952.00	952.00	952.00	952.00
010.450.45146.22410	1,129.97	0.00	500.00	500.00	500.00	500.00
010.450.45146.34100	983.52	842.01	1,200.00	1,200.00	1,200.00	1,200.00
010.450.45146.36960	0.00	0.00	300.00	300.00	300.00	300.00
010.450.45146.51300	653.00	783.00	650.00	650.00	650.00	650.00
45146 - MANZANOLA SENIOR CENTER Totals:	3,057.41	2,445.16	3,902.00	3,902.00	3,902.00	3,902.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
45147 - ROCKY FORD SENIOR CENTER						
010.450.45147.34100 UTILITIES	7,500.00	8,398.76	7,500.00	7,500.00	7,500.00	7,500.00
45147 - ROCKY FORD SENIOR CENTER Totals:	7,500.00	8,398.76	7,500.00	7,500.00	7,500.00	7,500.00
45148 - SWINK SENIOR CENTER						
010.450.45148.11300 SALARIES & WAGES - PART-TIM	3,119.03	2,689.34	3,000.00	3,000.00	3,000.00	3,000.00
010.450.45148.14200 WORKER'S COMPENSATION	4.00	3.00	6.00	6.00	6.00	6.00
010.450.45148.14400 FICA TAXES	238.54	205.71	250.00	250.00	250.00	250.00
010.450.45148.22220 CONSUMABLES	114.99	94.18	223.00	223.00	223.00	223.00
45148 - SWINK SENIOR CENTER Totals:	3,476.56	2,992.23	3,479.00	3,479.00	3,479.00	3,479.00
45149 - COUNTY SENIOR CITIZENS						
010.450.45149.37900 DUES & MEETINGS	0.00	0.00	100.00	100.00	100.00	100.00
45149 - COUNTY SENIOR CITIZENS Totals:	0.00	0.00	100.00	100.00	100.00	100.00
45200 - HISTORIC PRESERVATION BOARD						
010.450.45200.80335 HISTORIC PRESERVATION BOAR	3,174.92	1,000.20	6,000.00	6,000.00	2,500.00	2,500.00
45200 - HISTORIC PRESERVATION BOARD Totals:	3,174.92	1,000.20	6,000.00	6,000.00	2,500.00	2,500.00
45510 - LIBRARY						
010.450.45510.22840 MATERIALS	2,000.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00
45510 - LIBRARY Totals:	2,000.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00
45710 - COUNTY FAIR						
010.450.45710.79380 KIDS RODEO	0.00	250.00	250.00	250.00	250.00	250.00
010.450.45710.79390 ARK VALLEY FAIR	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
45710 - COUNTY FAIR Totals:	3,000.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00
46510 - ECONOMIC DEVELOPMENT SUPP						
010.465.46510.33600 SPECIAL PROJECTS	0.00	0.50	10,400.00	0.00	10,400.00	10,400.00
46510 - ECONOMIC DEVELOPMENT SUPP Totals:	0.00	0.50	10,400.00	0.00	10,400.00	10,400.00
46515 - SECTOR PARTNERSHIP						
010.465.46515.79250 MANUFACTURING	3,801.80	0.00	7,500.00	7,500.00	7,500.00	7,500.00
46515 - SECTOR PARTNERSHIP Totals:	3,801.80	0.00	7,500.00	7,500.00	7,500.00	7,500.00
46520 - BUSINESS DEVELOPMENT COORDINAT						
010.465.46520.11100 SALARIES & WAGES - PERM	75,070.02	77,682.00	78,828.00	80,000.00	80,000.00	83,328.00
010.465.46520.14200 WORKER'S COMPENSATION	94.00	83.00	94.00	94.00	100.00	100.00
010.465.46520.14320 HEALTH INSURANCE	19,512.00	20,880.00	22,344.00	22,344.00	25,000.00	24,576.00
010.465.46520.14400 FICA TAXES	5,220.24	5,385.07	6,030.00	6,030.00	6,030.00	6,375.00
010.465.46520.14500 CRA - RETIREMENT	4,504.20	4,660.92	4,730.00	4,730.00	4,730.00	5,000.00
010.465.46520.21400 OFFICE SUPPLIES	269.78	282.98	200.00	50.00	100.00	100.00
010.465.46520.34500 TELEPHONE	427.35	457.02	500.00	500.00	500.00	500.00
010.465.46520.36300 REPAIRS & MAINTENANCE	165.87	74.09	100.00	100.00	100.00	100.00
010.465.46520.37500 TRAVEL	1,505.73	1,147.35	1,800.00	1,800.00	1,800.00	1,800.00

OTERO COUNTY - GENERAL FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
010.465.46520.37900 DUES & MEETINGS	714.21	387.26	1,000.00	1,000.00	1,000.00	1,000.00
010.465.46520.38160 CONFERENCE/TRAINING	92.39	75.00	1,500.00	1,200.00	1,500.00	1,500.00
010.465.46520.59300 INTERNAL SERVICES	6,558.00	1,511.40	1,512.00	1,512.00	1,512.00	1,512.00
46520 - BUSINESS DEVELOPMENT COORDINATOR Totals:	114,133.79	112,626.09	118,638.00	119,360.00	122,372.00	125,891.00
48030 - INTERGOVERNMENTAL COOP						
010.480.48030.79540 SOIL CONSERVATION DISTRICT	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
010.480.48030.80020 BEAD FUNDING	0.00	0.00	11,255.00	11,255.00	0.00	0.00
010.480.48030.80050 SCEDD	4,673.00	4,673.00	4,673.00	4,673.00	4,673.00	4,673.00
010.480.48030.80060 CCI	13,500.00	14,305.00	14,520.00	14,520.00	14,520.00	14,520.00
010.480.48030.80070 CCI PUBLIC LANDS	496.00	964.00	498.00	498.00	498.00	468.00
010.480.48030.80075 SEBREA	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
010.480.48030.80085 SECED	16,513.95	16,513.95	16,514.00	16,514.00	16,514.00	16,122.00
010.480.48030.80090 NACD	450.00	450.00	450.00	450.00	450.00	450.00
010.480.48030.80140 PILT PAYMENTS - AURORA	3,314.78	3,320.29	3,500.00	3,500.00	3,500.00	3,500.00
010.480.48030.80150 PILT PAYMENTS - DOW	3,758.10	4,146.12	4,000.00	4,000.00	4,000.00	4,000.00
010.480.48030.80170 DRUG TASK FORCE	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
010.480.48030.80280 16TH JUDICIAL DISTRICT	519,271.32	628,284.00	628,288.00	628,288.00	628,288.00	628,288.00
010.480.48030.80285 DA BUILDING EXPENSES	50,077.49	50,181.64	223,000.00	223,000.00	100,000.00	52,000.00
010.480.48030.80320 EXCESS CAPACITY	10,031.13	10,928.53	9,576.00	9,576.00	10,000.00	10,000.00
010.480.48030.80390 HUMAN SERVICES / NEMT	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
010.480.48030.88080 AAA ADMINISTRATION FUNDING	5,846.00	9,697.00	10,294.00	10,294.00	10,294.00	9,464.00
48030 - INTERGOVERNMENTAL COOP Totals:	631,931.77	747,463.53	940,568.00	940,568.00	806,737.00	757,485.00
49020 - MISCELLANEOUS						
010.490.49020.14501 RETIREMENT FORFEITURES	-8,551.96	-6,116.51	0.00	0.00	0.00	0.00
010.490.49020.35220 APPRAISALS	0.00	0.00	0.00	0.00	10,000.00	10,000.00
010.490.49020.54200 PERFORMANCE ADJUSTMENT	0.00	0.00	10,000.00	10,000.00	0.00	0.00
010.490.49020.56000 TREASURER'S COLLECT FEES	47,650.18	63,283.71	45,000.00	45,000.00	45,000.00	45,000.00
49020 - MISCELLANEOUS Totals:	39,098.22	57,167.20	55,000.00	55,000.00	55,000.00	55,000.00
49541 - HEALTH FUNDING						
010.495.49541.88020 TRANSFER TO HEALTH DEPT	56,493.00	56,493.00	56,493.00	56,493.00	56,493.00	56,493.00
49541 - HEALTH FUNDING Totals:	56,493.00	56,493.00	56,493.00	56,493.00	56,493.00	56,493.00
49543 - INSURANCE FUND						
010.495.49543.88030 TRANSFER TO INSURANCE FUND	230,000.00	0.00	0.00	0.00	0.00	0.00
49543 - INSURANCE FUND Totals:	230,000.00	0.00	0.00	0.00	0.00	0.00

		2023	2024	2025	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED	ADOPTED
49548 - DETENTION CENTER FUND								
010.495.49548.88090 TRANSFER TO DETENTION CENT		694,994.43	2,500,000.00	0.00	0.00	0.00	0.00	0.00
49548 - DETENTION CENTER FUND Totals:		694,994.43	2,500,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		8,133,519.67	10,316,539.49	8,673,179.00	8,683,443.94	8,637,318.00	8,775,813.00	
010 - GENERAL FUND Totals:		327,577.92	-1,134,169.65	-1,804,323.00	-1,824,417.94	-1,707,101.00	-1,625,305.00	

OTERO COUNTY

#12 Capital Improvement Fund

FY2026 Final Budget



Capital Improvement Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Taxes (310)	\$ 454,210	\$ 489,819	\$ 470,319	\$ 470,319	\$ 505,630	\$ 35,311
Intergovernmental (330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants (331)	\$ 82,197	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Misc. (360)	\$ 7,001	\$ 2,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 543,408	\$ 526,819	\$ 470,319	\$ 470,319	\$ 505,630	\$ 35,311
Expenditures						
General Government (400)	\$ 116,461	\$ 1,500,000	\$ 1,505,000	\$ 1,500,000	\$ 1,500,000	\$ (5,000)
Public Safety (420)			\$ -	\$ -	\$ -	\$ -
Public Works (430)	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Misc. (490)	\$ 7,293	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Transfer to Other Funds (495)		\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ (1,000,000)
TOTAL EXPENDITURES	\$ 123,754	\$ 2,512,000	\$ 2,517,000	\$ 1,517,000	\$ 1,517,000	\$ (1,000,000)
Increase (Decrease) to fund	\$ 419,654	\$ (1,985,181)	\$ (2,046,681)	\$ (1,046,681)	\$ (1,011,370)	\$ 1,035,311

Property Tax Valuation	Mill Levy	Generates
\$ 193,315,545	2.250	\$ 434,960

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 2,327,079	\$ 2,799,215	\$ 2,929,672	\$ 2,720,363	\$ 217,494	\$ -
12/31/26 Estimate	\$ (793,876)					

OTERO COUNTY - CAPITAL IMPROVEMENT FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
012 - CAPITAL IMPROVEMENT FUND						
310 - TAXES						
012.310.31110	369,170.47	383,108.07	399,649.00	399,649.00	399,649.00	434,960.00
012.310.31201	84,014.73	86,234.23	70,000.00	70,000.00	70,000.00	70,000.00
012.310.31908	0.00	2,000.80	0.00	0.00	0.00	0.00
012.310.31910	267.90	483.59	400.00	400.00	400.00	400.00
012.310.31920	765.66	755.02	200.00	200.00	200.00	200.00
012.310.31921	94.54	80.24	70.00	70.00	70.00	70.00
012.310.77779	-103.78	0.00	0.00	0.00	0.00	0.00
310 - TAXES Totals:	454,209.52	472,661.95	470,319.00	470,319.00	470,319.00	505,630.00
331 - INTERGOVERNMENTAL (STATE GRANTS)						
012.331.33410	8,959.66	8,377.60	0.00	0.00	0.00	0.00
012.331.33416	73,237.00	0.00	0.00	0.00	0.00	0.00
331 - INTERGOVERNMENTAL (STATE GRANTS) Totals:	82,196.66	8,377.60	0.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES						
012.360.36801	7,001.17	1,017.79	0.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES Totals:	7,001.17	1,017.79	0.00	0.00	0.00	0.00
TOTAL REVENUES	543,407.35	482,057.34	470,319.00	470,319.00	470,319.00	505,630.00
42110 - SHERIFF						
012.420.42110.90000	0.00	10,723.00	0.00	0.00	0.00	0.00
42110 - SHERIFF Totals:	0.00	10,723.00	0.00	0.00	0.00	0.00
42300 - EMERGENCY MANAGEMENT						
012.420.42300.90000	0.00	11,951.00	0.00	0.00	0.00	0.00
42300 - EMERGENCY MANAGEMENT Totals:	0.00	11,951.00	0.00	0.00	0.00	0.00
43551 - BUILDINGS & IMPROVEMENTS						
012.400.43551.92135	0.00	10,768.00	0.00	0.00	0.00	0.00
012.400.43551.92155	4,208.16	0.00	0.00	0.00	0.00	0.00
012.400.43551.92200	112,252.47	47,279.37	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
012.400.43551.92205	0.00	10,999.93	500,000.00	500,000.00	500,000.00	500,000.00
012.430.43551.92150	0.00	11,611.01	5,000.00	5,000.00	5,000.00	5,000.00
43551 - BUILDINGS & IMPROVEMENTS Totals:	116,460.63	80,658.31	1,505,000.00	1,505,000.00	1,505,000.00	1,505,000.00
49020 - MISCELLANEOUS						
012.490.49020.56000	7,292.78	7,688.34	12,000.00	12,000.00	12,000.00	12,000.00
49020 - MISCELLANEOUS Totals:	7,292.78	7,688.34	12,000.00	12,000.00	12,000.00	12,000.00

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
49548 - DETENTION CENTER FUND						
012.495.49548.88090 TRANSFER TO DETENTION CENT	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
49548 - DETENTION CENTER FUND Totals:	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	0.00
TOTAL EXPENDITURES	123,753.41	1,111,020.65	2,517,000.00	2,517,000.00	1,517,000.00	1,517,000.00
012 - CAPITAL IMPROVEMENT FUND Totals:	419,653.94	-628,963.31	-2,046,681.00	-2,046,681.00	-1,046,681.00	-1,011,370.00

OTERO COUNTY

#20 Road & Bridge Fund

FY2026 Final Budget



Road and Bridge Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Taxes (310)	\$ 680,833	\$ 685,270	\$ 701,043	\$ 706,300	\$ 759,680	\$ 58,637
Intergovernmental (330)	\$1,810,759	\$1,882,329	\$1,882,329	\$ 1,935,000	\$1,935,000	\$ 52,671
Charges for Service (340)	\$ 95	\$ 50,700	\$ 50,700	\$ 16,700	\$ 16,700	\$ (34,000)
Misc. (360)	\$ 78	\$ 2,000	\$ 500	\$ -	\$ -	\$ (500)
Other Financing Sources (390)	\$ 1,000	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
TOTAL REVENUES	\$2,492,765	\$2,623,799	\$2,639,572	\$ 2,663,000	\$2,716,380	\$ 76,808

Expenditures						
Public Works (430)	\$2,378,962	\$2,377,993	\$2,820,580	\$ 3,477,434	\$3,490,773	\$ 656,854
Misc. (490)	\$ 13,040	\$ 11,196	\$ 13,000	\$ -	\$ -	\$ (13,000)
TOTAL EXPENDITURES	\$2,392,002	\$2,389,189	\$2,833,580	\$ 3,477,434	\$3,490,773	\$ 643,854

Increase (Decrease) to fund	\$ 100,763	\$ 234,610	\$ (194,008)	\$ (814,434)	\$ (774,393)	\$ (567,046)
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Property Tax Valuation	Mill Levy	Generates	90 days of Expenditures:	6 Months:
\$ 193,315,545	3.354	\$ 648,380	\$ 869,358.50	\$ 1,745,387

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$2,068,854	\$2,458,758	\$2,599,436	\$ 2,211,543	\$2,017,535	\$ -
12/31/26 Estimate	\$1,437,150					

OTERO COUNTY - ROAD & BRIDGE FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
020 - ROAD & BRIDGE FUND						
310 - TAXES						
CURRENT TAX	550,310.12	571,086.44	595,743.00	595,000.00	595,000.00	648,380.00
SPECIFIC OWNERSHIP TAX	128,767.12	128,546.48	104,000.00	120,000.00	110,000.00	110,000.00
PERSONAL PROPERTY EXEMPTI	0.00	2,982.53	0.00	3,358.00	0.00	0.00
DELINQUENT TAX	491.30	750.77	400.00	712.00	400.00	400.00
INTEREST ON TAX	1,170.42	1,125.51	750.00	750.00	750.00	750.00
INTEREST ON DELINQ TAX	287.79	279.25	150.00	150.00	150.00	150.00
PRIOR YEAR ABATEMENTS	-194.02	0.00	0.00	0.00	0.00	0.00
310 - TAXES Totals:	680,832.73	704,770.98	701,043.00	719,970.00	706,300.00	759,680.00
330 - INTERGOVERNMENTAL REVENUE						
MINERAL LEASING (FEDERAL)	3,205.68	1,331.19	0.00	0.00	0.00	0.00
FARM TENANT ACT (FEDERAL)	5,882.69	6,036.33	5,000.00	5,131.00	5,000.00	5,000.00
HIGHWAY USERS TAX (STATE)	1,768,118.62	1,901,425.11	2,000,000.00	1,950,000.00	1,900,000.00	1,900,000.00
MOTOR VEHICLE REGISTR FEE	33,551.85	34,550.37	30,000.00	28,792.00	30,000.00	30,000.00
330 - INTERGOVERNMENTAL REVENUE Totals:	1,810,758.84	1,943,343.00	2,035,000.00	1,983,923.00	1,935,000.00	1,935,000.00
340 - CHARGES FOR SERVICES						
GRAVEL/SHALE SALES	-476.67	1,445.76	700.00	600.00	700.00	700.00
ROAD OIL-OTHER ENTITIES	-167.94	0.00	0.00	16,000.00	16,000.00	16,000.00
MISC CHARGE FOR SERVICES	740.00	0.00	0.00	0.00	0.00	0.00
340 - CHARGES FOR SERVICES Totals:	95.39	1,445.76	700.00	16,600.00	16,700.00	16,700.00
360 - MISCELLANEOUS REVENUES						
MISCELLANEOUS RECEIPTS	78.48	64.63	500.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES Totals:	78.48	64.63	500.00	0.00	0.00	0.00
390 - OTHER FINANCING SOURCES						
SALE OF ASSETS	1,000.00	2,010.00	5,000.00	9,020.00	5,000.00	5,000.00
390 - OTHER FINANCING SOURCES Totals:	1,000.00	2,010.00	5,000.00	9,020.00	5,000.00	5,000.00
TOTAL REVENUES	2,492,765.44	2,651,634.37	2,742,243.00	2,729,513.00	2,663,000.00	2,716,380.00
43010 - ROAD & BRIDGE						
SALARIES & WAGES - PERM	854,961.28	947,984.09	1,023,091.00	977,752.00	1,012,619.00	1,019,028.00
OVERTIME - PERM	11,117.06	27,386.14	10,000.00	22,000.00	20,000.00	20,000.00
WORKER'S COMPENSATION	43,239.00	38,473.00	44,500.00	35,798.00	44,500.00	44,500.00
HEALTH INSURANCE	219,386.84	217,346.12	247,365.00	240,828.00	252,842.00	259,988.00
LIFE INS ONLY-COUNTY PAID	569.18	913.32	700.00	789.00	800.00	800.00
FICA TAXES	60,781.14	69,100.64	78,266.00	74,798.00	77,465.00	77,956.00
CRA - RETIREMENT	49,354.61	56,411.01	61,385.00	58,665.00	60,757.00	61,142.00
PERSONAL USE OF VEHICLES	-0.01	0.03	0.00	0.00	0.00	0.00
CONTRACT SERVICES	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00
OFFICE SUPPLIES	0.00	136.00	500.00	200.00	500.00	500.00
WEED CONTROL	21,512.39	28,834.82	30,000.00	24,500.00	30,000.00	30,000.00

OTERO COUNTY - ROAD & BRIDGE FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
020.430.43010.22510	0.00	0.00	300.00	0.00	300.00	300.00
SAFETY GLASSES						
020.430.43010.22890	-53,823.20	17,444.69	3,500.00	3,500.00	3,500.00	3,500.00
OPERATING/SHOP SUPPLIES						
020.430.43010.22970	1,529.34	1,532.42	1,500.00	1,500.00	1,500.00	1,500.00
OPR / SHOP SUPPLIES-DIST #1						
020.430.43010.22980	1,712.19	1,562.03	1,500.00	1,700.00	1,500.00	1,500.00
OPR / SHOP SUPPLIES-DIST #2						
020.430.43010.22990	1,746.55	2,039.09	1,500.00	1,500.00	1,500.00	1,500.00
OPR / SHOP SUPPLIES-DIST #3						
020.430.43010.23100	30,139.70	72,363.16	35,000.00	30,000.00	35,000.00	35,000.00
GAS						
020.430.43010.23110	14,580.60	21,958.10	20,000.00	20,000.00	20,000.00	20,000.00
FLUIDS						
020.430.43010.23120	122,420.00	103,200.00	140,000.00	100,000.00	140,000.00	140,000.00
DIESEL						
020.430.43010.23220	320,555.46	408,853.44	300,000.00	275,000.00	300,000.00	300,000.00
PARTS/SERVICE						
020.430.43010.23400	0.00	0.00	500.00	0.00	500.00	500.00
PAINT/UPHOLSTERY						
020.430.43010.23900	39,585.73	32,909.65	25,000.00	32,000.00	30,000.00	30,000.00
TIRES						
020.430.43010.24100	1,035.49	983.76	1,000.00	800.00	1,000.00	1,000.00
SMALL TOOLS-SWINK SHOP						
020.430.43010.24110	217.58	415.96	400.00	600.00	400.00	400.00
SMALL TOOLS-DISTRICT #1						
020.430.43010.24120	651.01	169.00	400.00	600.00	400.00	400.00
SMALL TOOLS-DISTRICT #2						
020.430.43010.24130	663.51	463.99	400.00	400.00	400.00	400.00
SMALL TOOLS-DISTRICT #3						
020.430.43010.24140	0.00	318.99	400.00	300.00	0.00	0.00
SMALL TOOLS - CRUSHER						
020.430.43010.24200	20,137.74	23,196.45	20,000.00	15,000.00	20,000.00	20,000.00
SIGNS						
020.430.43010.34120	18,476.89	17,566.96	22,000.00	19,000.00	22,000.00	22,000.00
UTILITIES-DISTRICT #2						
020.430.43010.34130	5,528.38	5,707.75	6,200.00	6,000.00	6,200.00	6,200.00
UTILITIES-DISTRICT #3						
020.430.43010.34140	15,434.61	14,354.57	17,000.00	11,000.00	17,000.00	17,000.00
UTILITIES-DISTRICT #1						
020.430.43010.34500	5,611.17	5,559.74	6,000.00	5,600.00	6,000.00	6,000.00
TELEPHONE						
020.430.43010.34530	250.00	250.00	250.00	250.00	250.00	250.00
E-MAIL/DOMAIN SERVER						
020.430.43010.34540	2,118.47	2,116.80	2,300.00	2,117.00	2,300.00	2,300.00
SECOM CIRCUIT						
020.430.43010.35400	2,936.00	4,051.00	3,500.00	3,500.00	3,500.00	3,500.00
AUDIT						
020.430.43010.36620	9,246.47	11,733.13	6,000.00	6,000.00	6,000.00	6,000.00
SHOP MAINTENANCE						
020.430.43010.36781	-6,111.85	9,482.84	50,000.00	17,000.00	25,000.00	25,000.00
ROAD OIL - OTHER ENTITIES						
020.430.43010.36781	109,820.75	564,309.55	325,000.00	250,000.00	325,000.00	325,000.00
ROAD OIL						
020.430.43010.36800	0.00	0.00	500.00	500.00	500.00	500.00
RADIO REPAIR						
020.430.43010.36940	0.00	0.00	100.00	100.00	100.00	100.00
TRAVEL						
020.430.43010.37500	2,694.68	2,944.09	5,000.00	3,000.00	5,000.00	5,000.00
DUES & MEETINGS						
020.430.43010.37900	132.83	521.00	500.00	300.00	500.00	500.00
TRAINING						
020.430.43010.38150	0.00	0.00	1,000.00	600.00	1,000.00	1,000.00
CONCRETE						
020.430.43010.41200	0.00	0.00	1,000.00	700.00	1,000.00	1,000.00
STEEL						
020.430.43010.42100	763.48	7,856.21	5,000.00	3,285.00	5,000.00	5,000.00
CATTLE GUARDS						
020.430.43010.42110	14,565.66	21,664.39	15,000.00	12,000.00	15,000.00	15,000.00
CULVERTS						
020.430.43010.42600	69,661.84	51,794.49	60,000.00	62,000.00	60,000.00	60,000.00
BRIDGE MAINTENANCE						
020.430.43010.42700	6,749.06	9,269.78	30,000.00	5,000.00	200,000.00	200,000.00
GRAVEL						
020.430.43010.45200	1,800.00	1,800.00	3,000.00	2,200.00	3,000.00	3,000.00
RENTAL/LEASE						
020.430.43010.49400	2,435.00	2,727.34	2,500.00	2,400.00	2,500.00	2,500.00
DRUG TESTING & DOT PHYSICAL						
020.430.43010.49450	862.24	-649.10	500.00	500.00	500.00	500.00
MISCELLANEOUS						
020.430.43010.49500	0.00	0.00	132,794.00	109,124.00	132,794.00	132,794.00
LIABILITY INSURANCE						
020.430.43010.51350	2,979.83	2,047.87	4,000.00	3,000.00	4,000.00	4,000.00
SOFTWARE						
020.430.43010.53330	1,048.59	855.98	1,150.00	882.00	1,150.00	1,109.52
TOWN OF CHERAW						
020.430.43010.79100	9,280.47	8,525.36	9,500.00	9,288.00	9,288.00	9,944.81
TOWN OF FOWLER						
020.430.43010.79110	71,083.10	68,046.81	72,500.00	72,601.00	72,601.00	68,649.32
CITY OF LA JUNTA						
020.430.43010.79120	2,278.49	1,795.08	2,200.00	1,836.00	1,836.00	2,176.21
TOWN OF MANZANOLA						
020.430.43010.79130						

	2023	2024	2025	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED	
020.430.43010.79140	27,126.18	23,799.63	25,000.00	24,787.00	24,787.00	26,224.17	
020.430.43010.79150	5,607.75	5,214.58	5,500.00	5,355.00	5,355.00	5,821.40	
020.430.43010.80000	10,723.00	0.00	0.00	0.00	0.00	0.00	
020.430.43010.90000	222,814.16	213,681.17	0.00	468,977.00	460,790.00	460,790.00	
43010 - ROAD & BRIDGE Totals:	2,377,990.44	3,131,072.92	2,864,201.00	3,027,132.00	3,477,434.00	3,490,773.43	
49020 - MISCELLANEOUS							
020.490.49020.56000	11,195.90	12,104.72	13,000.00	0.00	0.00	0.00	
49020 - MISCELLANEOUS Totals:	11,195.90	12,104.72	13,000.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	2,389,186.34	3,143,127.64	2,877,201.00	3,027,132.00	3,477,434.00	3,490,773.43	
020 - ROAD & BRIDGE FUND Totals:	103,579.10	-491,493.27	-134,958.00	-297,619.00	-814,434.00	-774,393.43	

OTERO COUNTY

#25 Medical Trust Fund

FY2026 Final Budget



Medical Trust Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Misc. (360)	\$2,425,278	\$2,498,470	\$2,498,470	\$2,570,000	\$2,570,000	\$ 71,530
TOTAL REVENUES	\$2,425,278	\$2,498,470	\$2,498,470	\$2,570,000	\$2,570,000	\$ 71,530
Expenditures						
General Government (400)	\$2,498,710	\$2,749,000	\$2,749,000	\$2,732,534	\$2,732,534	\$ (16,466)
Misc. (490)	\$ 2,200	\$ 3,500	\$ 3,500	\$ 7,000	\$ 7,000	\$ 3,500
TOTAL EXPENDITURES	\$2,500,910	\$2,752,500	\$2,752,500	\$2,739,534	\$2,739,534	\$ (12,966)
Increase (Decrease) to fund	\$ (75,632)	\$ (254,030)	\$ (254,030)	\$ (169,534)	\$ (169,534)	\$ 84,496

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$1,891,975	\$1,527,970	\$1,380,713	\$1,190,735	\$ 936,705	\$ -
12/31/26 Estimate	\$ 767,171					

IBNR
\$ 144,400.00

IBNR doubled
\$ 288,800.00

90 days of Expenditures:
\$ 684,883.50

6 Months:
\$ 1,369,767.00

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
025 - MEDICAL TRUST FUND						
360 - MISCELLANEOUS REVENUES						
025.360.36120 INTEREST EARNINGS	52,114.39	55,655.52	20,000.00	20,000.00	20,000.00	20,000.00
025.360.36730 INSURANCE PREMIUMS	1,782,728.39	1,863,646.08	1,900,000.00	1,900,000.00	1,900,000.00	1,900,000.00
025.360.36731 INSURANCE PREMIUMS-EMPLO	590,435.25	617,583.00	650,000.00	650,000.00	650,000.00	650,000.00
360 - MISCELLANEOUS REVENUES Totals:	<u>2,425,278.03</u>	<u>2,536,884.60</u>	<u>2,570,000.00</u>	<u>2,570,000.00</u>	<u>2,570,000.00</u>	<u>2,570,000.00</u>
TOTAL REVENUES						
	2,425,278.03	2,536,884.60	2,570,000.00	2,570,000.00	2,570,000.00	2,570,000.00
41541 - PERSONNEL ADMINISTRATION						
025.400.41541.14510 LIFE INSURANCE & AD&D PREM	30,657.60	31,161.60	28,000.00	28,000.00	28,000.00	28,000.00
025.400.41541.14515 FEES	1,930.85	1,932.98	2,000.00	2,000.00	2,000.00	2,000.00
025.400.41541.14530 ASO ADMINISTRATION	880,645.26	926,505.75	902,534.00	902,534.00	902,534.00	902,534.00
025.400.41541.14560 INSURANCE CLAIMS	1,585,475.93	1,686,079.87	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
41541 - PERSONNEL ADMINISTRATION Totals:	<u>2,498,709.64</u>	<u>2,645,680.20</u>	<u>2,732,534.00</u>	<u>2,732,534.00</u>	<u>2,732,534.00</u>	<u>2,732,534.00</u>
49020 - MISCELLANEOUS						
025.490.49020.52100 WELLNESS PROGRAM	2,200.00	5,550.87	7,000.00	7,000.00	7,000.00	7,000.00
49020 - MISCELLANEOUS Totals:	<u>2,200.00</u>	<u>5,550.87</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>
TOTAL EXPENDITURES						
	2,500,909.64	2,651,231.07	2,739,534.00	2,739,534.00	2,739,534.00	2,739,534.00
025 - MEDICAL TRUST FUND Totals:						
	<u>-75,631.61</u>	<u>-114,346.47</u>	<u>-169,534.00</u>	<u>-169,534.00</u>	<u>-169,534.00</u>	<u>-169,534.00</u>

OTERO COUNTY

#30 Contingent Fund

FY2026 Final Budget



Contingent Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Taxes (310)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Revenue (360)		\$ -	\$ -		\$ -	\$ -
TOTAL REVENUES	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
General Government (400)	\$ 4,800	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Public Safety (420)				\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,800	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Increase (Decrease) to fund	\$ (4,799)	\$ (250,000)	\$ (250,000)	\$ (250,000)	\$ (250,000)	\$ -

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 296,166	\$ 298,149	\$ 287,458	\$ 282,659	\$ 282,659	\$ -
12/31/26 Estimate	\$ 32,659					

OTERO COUNTY - CONTINGENT FUND

2026 ADOPTED BUDGET

030 - CONTINGENT FUND		2023	2024	2025	2025	2026	2026
310 - TAXES		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
030.310.31910	DELINQUENT TAX	0.22	0.00	0.00	0.00	0.00	0.00
030.310.31921	INTEREST ON DELINQ TAX	0.32	0.00	0.00	0.00	0.00	0.00
310 - TAXES Totals:		0.54	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.54	0.00	0.00	0.00	0.00	0.00
40110 - COMMISSIONERS							
030.400.40110.78020	CONTINGENCY RESERVE	4,800.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00
40110 - COMMISSIONERS Totals:		4,800.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00
TOTAL EXPENDITURES		4,800.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00
030 - CONTINGENT FUND Totals:		4,799.46	0.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00

OTERO COUNTY

#40 AAA Fund

FY2026 Final Budget



AAA Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)	\$ 1,556,774	\$ 2,310,426	\$ 2,159,519	\$ 1,388,915	\$ 1,388,915	\$ (770,604)
Misc. (360)	\$ 760	\$ 500	\$ 81,530	\$ 1,000	\$ 1,000	\$ (80,530)
TOTAL REVENUES	\$ 1,557,534	\$ 2,310,926	\$ 2,241,049	\$ 1,389,915	\$ 1,389,915	\$ (851,134)
Expenditures						
Health & Welfare (443)	\$ 1,550,321	\$ 2,275,415	\$ 2,275,415	\$ 1,721,994	\$ 1,721,994	\$ (553,421)
TOTAL EXPENDITURES	\$ 1,550,321	\$ 2,275,415	\$ 2,275,415	\$ 1,721,994	\$ 1,721,994	\$ (553,421)
Increase (Decrease) to fund	\$ 7,213	\$ 35,511	\$ (34,366)	\$ (332,079)	\$ (332,079)	\$ (297,713)

OTERO COUNTY - AAA FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
040 - AAA FUND						
330 - INTERGOVERNMENTAL REVENUE						
040.330.33109						
FEDERAL GRANT						
040.330.33295	526,455.75	556,282.59	529,074.00	623,662.00	457,761.00	457,761.00
SB-290	64,400.00	154,628.66	689,682.00	0.00	0.00	0.00
AAA GENERAL FUND	462,945.82	211,560.16	410,404.00	410,404.00	404,013.00	404,013.00
040.330.33468	22,173.39	15,097.75	60,000.00	60,000.00	60,000.00	60,000.00
VDC - ADMIN	12,525.00	3,300.00	13,200.00	13,200.00	13,200.00	13,200.00
040.330.33502	404,917.45	110,869.00	400,000.00	400,000.00	400,000.00	400,000.00
VDC - FMS FEE	43,102.98	50,305.20	26,598.00	28,941.00	28,941.00	28,941.00
040.330.33504	24,938.00	36,314.00	30,562.00	25,000.00	25,000.00	25,000.00
VDC - CLIENT SERVICES						
040.330.33505						
ADRC (FEDERAL)						
040.330.33601						
LOCAL CASH						
040.330.33702						
330 - INTERGOVERNMENTAL REVENUE Totals:	1,561,458.39	1,138,357.36	2,159,520.00	1,561,207.00	1,388,915.00	1,388,915.00
360 - MISCELLANEOUS REVENUES						
040.360.36726	760.00	1,260.00	1,000.00	1,000.00	1,000.00	1,000.00
DONATIONS	0.00	0.00	80,529.00	0.00	0.00	0.00
040.360.36801						
MISCELLANEOUS RECEIPTS						
360 - MISCELLANEOUS REVENUES Totals:	760.00	1,260.00	81,529.00	1,000.00	1,000.00	1,000.00
TOTAL REVENUES						
	1,562,218.39	1,139,617.36	2,241,049.00	1,562,207.00	1,389,915.00	1,389,915.00
44301 - AAA ADMINISTRATION						
040.443.44301.11100	24,692.01	75,329.30	41,002.00	41,002.00	42,000.00	42,000.00
SALARIES & WAGES - PERM	6,293.72	0.00	0.00	0.00	0.00	0.00
040.443.44301.11300	727.00	400.00	727.00	1,146.00	1,146.00	1,146.00
SALARIES & WAGES - PART-TIM	1,788.86	22,798.67	22,000.00	25,382.00	27,159.00	27,159.00
040.443.44301.14200	62.40	50.01	102.00	18.00	18.00	18.00
WORKER'S COMPENSATION	1,867.03	5,181.56	11,000.00	5,100.00	5,100.00	5,100.00
040.443.44301.14320	1,134.29	4,519.84	10,000.00	4,500.00	4,800.00	4,800.00
HEALTH INSURANCE	1,030.18	1,234.14	0.00	0.00	0.00	0.00
040.443.44301.14350	3,489.13	6,289.80	8,000.00	5,000.00	5,000.00	5,000.00
LIFE INS ONLY-COUNTY PAID	1,488.00	2,466.00	1,284.00	1,284.00	1,284.00	1,284.00
040.443.44301.14400	237.97	2,139.64	1,500.00	1,500.00	1,500.00	1,500.00
FICA TAXES	2,244.00	1,892.53	2,000.00	1,582.00	1,582.00	1,582.00
040.443.44301.14500	543.25	1,836.32	2,000.00	1,900.00	1,900.00	1,900.00
CRA - RETIREMENT						
040.443.44301.22900						
OPERATIONS-TITLE III SERV						
040.443.44301.33800						
OPERATIONS-LOCAL CASH						
040.443.44301.35400						
AUDIT						
040.443.44301.37500						
TRAVEL						
040.443.44301.51300						
LIABILITY INSURANCE						
040.443.44301.53150						
RENT						
44301 - AAA ADMINISTRATION Totals:	45,597.84	124,137.81	99,615.00	88,414.00	91,489.00	91,489.00
44302 - VDC - VETERAN DIRECTED CARE						
040.443.44302.11100	14,899.13	10,497.72	15,200.00	6,000.00	6,200.00	6,200.00
SALARIES & WAGES - PERM	95.55	1.17	0.00	0.00	0.00	0.00
040.443.44302.12100	167.00	159.00	25.00	300.00	300.00	300.00
OVERTIME - PERM	2,055.19	1,638.68	2,000.00	1,480.00	1,520.00	1,520.00
040.443.44302.14200	24.42	5.60	12.00	0.00	0.00	0.00
WORKER'S COMPENSATION	1,088.29	759.05	1,300.00	410.00	450.00	450.00
040.443.44302.14320	893.98	629.86	908.00	350.00	400.00	400.00
HEALTH INSURANCE	1,036.36	416.39	670.00	150.00	150.00	150.00
040.443.44302.14350	12,525.00	12,375.00	13,200.00	2,000.00	2,000.00	2,000.00
LIFE INS ONLY-COUNTY PAID	405,925.45	460,702.40	350,000.00	350,000.00	350,000.00	350,000.00
040.443.44302.14400						
FICA TAXES						
040.443.44302.14500						
CRA - RETIREMENT						
040.443.44302.22900						
OPERATING						
040.443.44302.33504						
FMS FEE EXPENSE						
040.443.44302.33505						
FMS CLIENT SERVICES						

OTERO COUNTY - AAA FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
040.443.44302.35400	58.00	55.00	0.00	0.00	0.00	0.00
040.443.44302.51300	960.75	560.14	560.00	338.00	338.00	338.00
040.443.44302.53150	525.43	272.08	350.00	190.00	190.00	190.00
44302 - VDC - VETERAN DIRECTED CARE Totals:	440,254.55	488,072.09	384,225.00	361,218.00	361,548.00	361,548.00
44303 - MISCELLANEOUS						
040.443.44303.35280	100.00	0.00	0.00	0.00	0.00	0.00
44303 - MISCELLANEOUS Totals:	100.00	0.00	0.00	0.00	0.00	0.00
44305 - AAA LEGAL						
040.443.44305.35250	8,239.33	10,581.19	13,125.00	13,125.00	13,125.00	13,125.00
040.443.44305.35280	660.00	230.00	500.00	500.00	500.00	500.00
44305 - AAA LEGAL Totals:	8,899.33	10,811.19	13,625.00	13,625.00	13,625.00	13,625.00
44306 - ADRC						
040.443.44306.11100	30,254.02	37,384.75	37,500.00	49,800.00	51,000.00	51,000.00
040.443.44306.12100	18.06	22.04	0.00	16.00	0.00	0.00
040.443.44306.14200	86.00	220.00	220.00	800.00	200.00	200.00
040.443.44306.14320	6,585.71	8,958.43	9,000.00	12,700.00	13,100.00	13,100.00
040.443.44306.14350	4.59	-2.70	5.00	8.00	8.00	8.00
040.443.44306.14400	2,123.05	2,606.99	2,500.00	3,250.00	3,450.00	3,450.00
040.443.44306.14500	1,815.22	2,244.39	2,500.00	3,000.00	3,100.00	3,100.00
040.443.44306.22900	923.27	708.86	5,000.00	500.00	500.00	500.00
040.443.44306.35400	54.00	108.00	60.00	60.00	60.00	60.00
040.443.44306.36300	18.42	0.00	50.00	50.00	50.00	50.00
040.443.44306.37500	129.74	31.96	65.00	65.00	65.00	65.00
040.443.44306.51300	231.03	698.04	700.00	691.00	700.00	700.00
040.443.44306.53150	859.87	791.57	655.00	1,210.00	1,210.00	1,210.00
44306 - ADRC Totals:	43,102.98	53,772.33	58,255.00	72,150.00	73,443.00	73,443.00
44307 - AAA COUNTY B-SERVICES						
040.443.44307.74010	9,273.00	10,324.00	10,000.00	10,000.00	9,400.00	9,400.00
040.443.44307.74015	2,856.10	1,296.00	1,800.00	0.00	1,692.00	1,692.00
040.443.44307.74040	9,856.95	5,687.00	15,000.00	5,000.00	14,100.00	14,100.00
040.443.44307.74070	9,575.31	17,223.38	9,000.00	8,260.00	8,460.00	8,460.00
040.443.44307.74100	36,868.50	88,309.90	10,000.00	15,320.00	9,400.00	9,400.00
040.443.44307.74120	5,679.39	18,567.96	15,000.00	8,260.00	14,100.00	14,100.00
040.443.44307.74155	0.00	0.00	80,529.00	0.00	0.00	0.00
040.443.44307.79070	0.00	0.00	0.00	1,350.00	0.00	0.00
040.443.44307.79160	0.00	40,784.00	30,000.00	15,000.00	37,600.00	37,600.00
040.443.44307.79170	38,623.62	17,296.90	6,000.00	0.00	28,200.00	28,200.00
040.443.44307.79190	14,104.00	14,593.00	10,000.00	5,100.00	9,400.00	9,400.00
44307 - AAA COUNTY B-SERVICES Totals:	126,836.87	214,082.14	187,329.00	68,290.00	132,352.00	132,352.00
44308 - AAA C-1 SERVICES						
040.443.44308.74020	57,100.34	37,607.36	30,000.00	91,151.00	30,000.00	30,000.00
44308 - AAA C-1 SERVICES Totals:	57,100.34	37,607.36	30,000.00	91,151.00	30,000.00	30,000.00

OTERO COUNTY - AAA FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
44309 - AAA C-2 SERVICES						
040.443.44309.74030	172,223.30	350,326.04	300,000.00	134,179.00	194,179.00	194,179.00
44309 - AAA C-2 SERVICES Totals:	172,223.30	350,326.04	300,000.00	134,179.00	194,179.00	194,179.00
44310 - AAA CASH IN LIEU						
040.443.44310.72000	67,602.46	38,288.29	22,175.00	35,062.00	45,000.00	45,000.00
44310 - AAA CASH IN LIEU Totals:	67,602.46	38,288.29	22,175.00	35,062.00	45,000.00	45,000.00
44311 - AAA COUNTY D-SERVICES						
040.443.44311.79170	14,550.60	0.00	6,515.00	6,400.00	6,419.00	6,419.00
44311 - AAA COUNTY D-SERVICES Totals:	14,550.60	0.00	6,515.00	6,400.00	6,419.00	6,419.00
44314 - SHIP						
040.443.44314.22900	0.00	16.00	0.00	0.00	0.00	0.00
040.443.44314.77050	3,710.75	-904.77	5,000.00	0.00	0.00	0.00
44314 - SHIP Totals:	3,710.75	-888.77	5,000.00	0.00	0.00	0.00
44317 - TITLE VII						
040.443.44317.74170	563.00	0.00	563.00	444.00	444.00	444.00
040.443.44317.79260	2,028.89	2,876.97	4,023.00	4,343.00	4,343.00	4,343.00
44317 - TITLE VII Totals:	2,591.89	2,876.97	4,586.00	4,787.00	4,787.00	4,787.00
44318 - AAA - GENERAL FUND						
040.443.44318.11300	31,636.47	33,165.94	33,500.00	20,000.00	35,000.00	35,000.00
040.443.44318.14400	2,469.99	2,537.18	2,500.00	1,900.00	2,000.00	2,000.00
040.443.44318.22900	334.36	832.01	1,000.00	300.00	450.00	450.00
040.443.44318.37500	569.09	0.00	0.00	0.00	0.00	0.00
040.443.44318.53150	842.70	910.45	800.00	575.00	0.00	0.00
040.443.44318.79290	373,457.83	196,762.30	361,604.00	340,456.00	319,609.00	319,609.00
44318 - AAA - GENERAL FUND Totals:	409,310.44	234,207.88	399,404.00	363,231.00	357,059.00	357,059.00
44319 - AAA E-SERVICES						
040.443.44319.79090	44,718.64	33,171.64	0.00	39,613.00	39,613.00	39,613.00
44319 - AAA E-SERVICES Totals:	44,718.64	33,171.64	0.00	39,613.00	39,613.00	39,613.00
44321 - AAA STATE ADMIN						
040.443.44321.11100	37,508.57	0.00	43,000.00	43,000.00	33,669.00	33,669.00
040.443.44321.14320	6,577.33	0.00	2,400.00	2,400.00	1,800.00	1,800.00
040.443.44321.14350	101.31	0.00	40.00	40.00	40.00	40.00
040.443.44321.14400	3,139.66	0.00	2,450.00	2,450.00	2,160.00	2,160.00
040.443.44321.14500	2,608.88	0.00	2,000.00	2,000.00	1,800.00	1,800.00
040.443.44321.22900	1,529.57	419.86	500.00	1,000.00	100.00	100.00
040.443.44321.37500	583.38	0.00	0.00	0.00	0.00	0.00
040.443.44321.53150	1,586.68	0.00	832.00	832.00	832.00	832.00
44321 - AAA STATE ADMIN Totals:	53,635.38	419.86	51,222.00	51,722.00	40,401.00	40,401.00

		2023	2024	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
44329 - SB-290							
040.443.44329.79030	CROWLEY COUNTY SB-290	0.00	154,628.66	160,000.00	0.00	0.00	0.00
040.443.44329.79040	OTERO COUNTY SB-290	0.00	0.00	502,520.00	0.00	0.00	0.00
040.443.44329.79050	PROWERS COUNTY SB-290	64,400.00	0.00	0.00	0.00	0.00	0.00
040.443.44329.79060	SAGE SB-290	0.00	0.00	27,162.00	332,079.00	332,079.00	332,079.00
44329 - SB-290 Totals:		64,400.00	154,628.66	689,682.00	332,079.00	332,079.00	332,079.00
TOTAL EXPENDITURES		1,554,635.37	1,741,513.49	2,251,633.00	1,661,921.00	1,721,994.00	1,721,994.00
040 - AAA FUND Totals:		7,583.02	-601,896.13	-10,584.00	-99,714.00	-332,079.00	-332,079.00

OTERO COUNTY

#45 Insurance Fund

FY2026 Final Budget



Insurance Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Taxes (310)	\$ 415,195	\$ 425,669	\$ 407,405	\$ 3,764,450	\$ 440,363	\$ 32,958
Misc. (360)	\$ 131,115	\$ 120,400	\$ 120,400	\$ 275,000	\$ 275,000	\$ 154,600
Transfer to Other Funds (370)	\$ 230,000					\$ -
Other Financing Sources (390)	\$ 309,388					\$ -
TOTAL REVENUES	\$ 1,085,698	\$ 546,069	\$ 527,805	\$ 4,039,450	\$ 715,363	\$ 187,558
Expenditures						
General Government (400)	\$ 694,206	\$ 518,748	\$ 504,014	\$ 504,014	\$ 629,001	\$ 124,987
Public Safety (420)		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Public Works (430)	\$ 4,834	\$ 2,500	\$ 2,500	\$ 582,500	\$ 582,500	\$ 580,000
Public Health & Welfare (440)		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Misc. (490)	\$ 11,162	\$ 7,500	\$ 7,500	\$ 8,500	\$ 8,500	\$ 1,000
TOTAL EXPENDITURES	\$ 710,202	\$ 533,748	\$ 519,014	\$ 1,100,014	\$ 1,225,001	\$ 705,987
Increase (Decrease) to fund	\$ 375,496	\$ 12,321	\$ 8,791	\$ 2,939,436	\$ (509,638)	\$ (518,429)

Property Tax Valuation	Mill Levy	Generates
\$ 193,315,545	2.1	\$ 405,963

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 295,611	\$ 232,951	\$ 231,611	\$ 626,512	\$ 1,044,273	\$ -
12/31/26 Estimate	\$ 534,635					

OTERO COUNTY - INSURANCE FUND

2026 ADOPTED BUDGET

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
045 - INSURANCE FUND						
310 - TAXES						
045.310.31110 CURRENT TAX	344,559.11	357,567.54	373,005.00	373,005.00	-3,730,050.00	405,963.00
045.310.31201 SPECIFIC OWNERSHIP TAX	69,820.91	80,485.28	34,000.00	34,000.00	-34,000.00	34,000.00
045.310.31908 PERSONAL PROPERTY EXEMPTION	0.00	1,867.42	0.00	0.00	0.00	0.00
045.310.31910 DELINQUENT TAX	73.39	294.69	0.00	0.00	0.00	0.00
045.310.31920 INTEREST ON TAX	732.55	704.66	400.00	400.00	-400.00	400.00
045.310.31921 INTEREST ON DELINQ TAX	39.10	57.96	0.00	0.00	0.00	0.00
045.310.77779 PRIOR YEAR ABATEMENTS	-30.43	0.00	0.00	0.00	0.00	0.00
310 - TAXES Totals:	415,194.63	440,977.55	407,405.00	407,405.00	-3,764,450.00	440,363.00
360 - MISCELLANEOUS REVENUES						
045.360.36120 INTEREST EARNINGS	7,949.62	14,329.20	5,000.00	5,000.00	-5,000.00	5,000.00
045.360.36803 LIAB/CAPP REIMBURSEMENT	123,165.36	139,934.28	270,000.00	270,000.00	-270,000.00	270,000.00
360 - MISCELLANEOUS REVENUES Totals:	131,114.98	154,263.48	275,000.00	275,000.00	-275,000.00	275,000.00
370 - TRANSFER FROM OTHER FUNDS						
045.370.37401 TRANSFERS FROM OTHER FUNDS	230,000.00	0.00	0.00	0.00	0.00	0.00
370 - TRANSFER FROM OTHER FUNDS Totals:	230,000.00	0.00	0.00	0.00	0.00	0.00
390 - OTHER FINANCING SOURCES						
045.390.39121 INSURANCE RECOVERIES	309,387.79	4,075.00	0.00	0.00	0.00	0.00
390 - OTHER FINANCING SOURCES Totals:	309,387.79	4,075.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,085,697.40	599,316.03	682,405.00	682,405.00	-4,039,450.00	715,363.00
40110 - COMMISSIONERS						
045.400.40110.35300 BANK FEES	0.00	38.43	0.00	0.00	0.00	0.00
045.400.40110.51300 LIABILITY INSURANCE	444,074.00	511,684.00	496,949.00	496,949.00	496,949.00	621,936.00
045.400.40110.51400 OTHER INSURANCE	63.80	74.60	65.00	65.00	65.00	65.00
045.400.40110.78010 CONTINGENT CLAIMS	250,067.83	0.00	2,000.00	2,000.00	2,000.00	2,000.00
40110 - COMMISSIONERS Totals:	694,205.63	511,797.03	499,014.00	499,014.00	499,014.00	624,001.00
40610 - GROUNDS & BUILDINGS						
045.400.40610.36600 BUILDING MAINT/REPAIRS	0.00	59,204.59	2,500.00	2,500.00	2,500.00	2,500.00
40610 - GROUNDS & BUILDINGS Totals:	0.00	59,204.59	2,500.00	2,500.00	2,500.00	2,500.00
41510 - ADMINISTRATION						
045.400.41510.36100 REPAIR/MAINT-MTR VEHICLES	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
41510 - ADMINISTRATION Totals:	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00

OTERO COUNTY - INSURANCE FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
42110 - SHERIFF						
045.420.42110.36100	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
REPAIR/MAINT-MTR VEHICLES	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
42110 - SHERIFF Totals:	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
43010 - ROAD & BRIDGE						
045.430.43010.36100	4,834.30	0.00	2,500.00	2,500.00	2,500.00	2,500.00
REPAIR/MAINT-MTR VEHICLES	4,834.30	0.00	2,500.00	2,500.00	2,500.00	2,500.00
045.430.43010.36600	0.00	0.00	0.00	70,000.00	580,000.00	580,000.00
FOWLER SHOP FIRE	0.00	0.00	0.00	70,000.00	580,000.00	580,000.00
43010 - ROAD & BRIDGE Totals:	4,834.30	0.00	2,500.00	72,500.00	582,500.00	582,500.00
44410 - SOCIAL SERVICES						
045.440.44410.36100	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
REPAIR/MAINT-MTR VEHICLES	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
44410 - SOCIAL SERVICES Totals:	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
49020 - MISCELLANEOUS						
045.490.49020.56000	11,161.88	8,909.53	8,500.00	8,500.00	8,500.00	8,500.00
TREASURER'S COLLECT FEES	11,161.88	8,909.53	8,500.00	8,500.00	8,500.00	8,500.00
49020 - MISCELLANEOUS Totals:	11,161.88	8,909.53	8,500.00	8,500.00	8,500.00	8,500.00
TOTAL EXPENDITURES	710,201.81	579,911.15	520,014.00	590,014.00	1,100,014.00	1,225,001.00
045 - INSURANCE FUND Totals:	375,495.59	19,404.88	162,391.00	92,391.00	-5,139,464.00	-509,638.00

OTERO COUNTY

#50 Detention Center Fund

FY2026 Final Budget



Detention Development Fund

Budget Summary

2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)	\$ 108,261	\$ 1,600,000	\$ 800,000	\$ -	\$ -	\$ (800,000)
Miscellaneous (360)	\$ 807,969	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ (300,000)
Transfer from Other Fund (37)	\$ 694,994	\$ 3,500,000	\$ 3,500,000	\$ -	\$ -	\$ (3,500,000)
TOTAL REVENUES	\$ 1,611,224	\$ 5,400,000	\$ 4,600,000	\$ -	\$ -	\$ (4,600,000)
Expenditures						
Public Safety (420)	\$ 1,792,854	\$ 20,946,875	\$ 20,946,875	\$ 949,375	\$ 949,375	\$ (19,997,500)
TOTAL EXPENDITURES	\$ 1,792,854	\$ 20,946,875	\$ 20,946,875	\$ 949,375	\$ 949,375	\$ (19,997,500)
Increase (Decrease) to fund	\$ (181,630)	\$ (15,546,875)	\$ (16,346,875)	\$ (949,375)	\$ (949,375)	\$ 15,397,500

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ -	\$ -	\$ 15,715,020	\$ 6,153,982	\$ 942,317	\$ -
12/31/26 Estimate	\$ (7,058)					

		2023	2024	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
050 - DETENTION CENTER FUND							
330 - INTERGOVERNMENTAL REVENUE							
050.330.33522	DOLA - EIAF2023	108,261.23	978,972.12	800,000.00	800,000.00	0.00	0.00
050.330.36815	JBBS OBH REIMBURSEMENT	0.00	10,091.41	0.00	26,676.00	0.00	0.00
330 - INTERGOVERNMENTAL REVENUE Totals:		108,261.23	989,063.53	800,000.00	826,676.00	0.00	0.00
360 - MISCELLANEOUS REVENUES							
050.360.36120	INTEREST EARNINGS	805,862.86	651,703.58	100,000.00	100,000.00	0.00	0.00
050.360.36801	MISCELLANEOUS RECEIPTS	2,106.00	0.00	0.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES Totals:		807,968.86	651,703.58	100,000.00	100,000.00	0.00	0.00
370 - TRANSFER FROM OTHER FUNDS							
050.370.37401	TRANSFERS FROM OTHER FUNDS	694,994.43	3,500,000.00	1,000,000.00	1,000,000.00	0.00	0.00
370 - TRANSFER FROM OTHER FUNDS Totals:		694,994.43	3,500,000.00	1,000,000.00	1,000,000.00	0.00	0.00
TOTAL REVENUES		1,611,224.52	5,140,767.11	1,900,000.00	1,926,676.00	0.00	0.00
42320 - JAIL							
050.420.42320.22900	OPERATING SUPPLIES	0.00	89,470.17	0.00	50,000.00	0.00	0.00
050.420.42320.39860	FEES	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
050.420.42320.61300	INTEREST EXPENSE	723,125.00	711,875.00	700,125.00	700,125.00	687,875.00	687,875.00
050.420.42320.61400	PRINCIPAL REDUCTION/DEBT SE	225,000.00	235,000.00	245,000.00	0.00	260,000.00	260,000.00
050.420.42320.90000	CAPITAL OUTLAY	0.00	14,749.66	0.00	0.00	0.00	0.00
050.420.42320.92440	DETENTION DEVELOPMENT	843,229.42	13,467,230.92	13,000,000.00	13,000,000.00	0.00	0.00
42320 - JAIL Totals:		1,792,854.42	14,519,825.75	13,945,125.00	13,751,625.00	949,375.00	949,375.00
TOTAL EXPENDITURES		1,792,854.42	14,519,825.75	13,945,125.00	13,751,625.00	949,375.00	949,375.00
050 - DETENTION CENTER FUND Totals:		-181,629.90	-9,379,058.64	-12,045,125.00	-11,824,949.00	-949,375.00	-949,375.00

OTERO COUNTY

#65 Internal Services Fund

FY2026 Final Budget



Internal Services Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)						\$ -
Charges for Service (340)	\$ 183,233	\$ 195,305	\$ 207,005	\$ 207,005	\$ 207,005	\$ -
Other Financing Sources (390)	\$ 17,661					\$ -
TOTAL REVENUES	\$ 200,894	\$ 195,305	\$ 207,005	\$ 207,005	\$ 207,005	\$ -
Expenditures						
General Government (400)	\$ 142,613	\$ 318,000	\$ 399,500	\$ 399,500	\$ 399,500	\$ -
TOTAL EXPENDITURES	\$ 142,613	\$ 318,000	\$ 399,500	\$ 399,500	\$ 399,500	\$ -
Increase (Decrease) to fund	\$ 58,281	\$ (122,695)	\$ (192,495)	\$ (192,495)	\$ (192,495)	\$ -

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 893,264	\$ 979,548	\$ 1,028,330	\$ 1,138,343	\$ 1,175,591	\$ -
12/31/26 Estimate	\$ 983,096					

OTERO COUNTY - INTERNAL SERVICES FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
065 - INTERNAL SERVICES FUND						
340 - CHARGES FOR SERVICES						
065.340.34179 RENTAL CHARGES	179,983.00	192,054.68	203,755.00	203,755.00	203,755.00	203,755.00
065.340.34190 SERVER MAINT/REPLACEMENT	3,250.00	3,000.00	3,250.00	3,250.00	3,250.00	3,250.00
340 - CHARGES FOR SERVICES Totals:	183,233.00	195,054.68	207,005.00	207,005.00	207,005.00	207,005.00
390 - OTHER FINANCING SOURCES						
065.390.39110 SALE OF ASSETS	17,661.00	5,450.00	0.00	0.00	0.00	0.00
390 - OTHER FINANCING SOURCES Totals:	17,661.00	5,450.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	200,894.00	200,504.68	207,005.00	207,005.00	207,005.00	207,005.00
41944 - ACQUISITIONS						
065.400.41944.54100 DEPRECIATION EXP-EQUIPMEN	110,748.37	129,205.15	129,500.00	129,500.00	129,500.00	129,500.00
065.400.41944.80000 PURCHASES UNDER \$5,000	31,864.33	19,567.04	20,000.00	20,000.00	20,000.00	20,000.00
065.400.41944.90000 CAPITAL OUTLAY	0.00	0.29	250,000.00	250,000.00	250,000.00	250,000.00
41944 - ACQUISITIONS Totals:	142,612.70	148,772.48	399,500.00	399,500.00	399,500.00	399,500.00
TOTAL EXPENDITURES	142,612.70	148,772.48	399,500.00	399,500.00	399,500.00	399,500.00
065 - INTERNAL SERVICES FUND Totals:	58,281.30	51,732.20	-192,495.00	-192,495.00	-192,495.00	-192,495.00

OTERO COUNTY

#70 General Human Services Fund

FY2026 Final Budget



General Human Services Fund

Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)	\$1,161,191	\$1,446,423	\$1,446,423	\$2,264,883	\$2,264,883	\$ 818,460
Misc. (360)	\$ 49,935	\$ 3,000	\$ 3,000	\$ 450	\$ 450	\$ (2,550)
Transfer from Other Fund (370)	\$ 131,182					\$ -
TOTAL REVENUES	\$1,342,308	\$1,449,423	\$1,449,423	\$2,265,333	\$2,265,333	\$ 815,910
Expenditures						
Public Health & Welfare (445)	\$1,304,788	\$1,447,554	\$1,447,554	\$1,701,776	\$1,701,776	\$ 254,222
TOTAL EXPENDITURES	\$1,304,788	\$1,447,554	\$1,447,554	\$1,701,776	\$1,701,776	\$ 254,222
Increase (Decrease) to fund	\$ 37,520	\$ 1,869	\$ 1,869	\$ 563,557	\$ 563,557	\$ 561,688

OTERO COUNTY - GENERAL HUMAN SERVICES FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
070 - GENERAL HUMAN SERVICES						
330 - INTERGOVERNMENTAL REVENUE						
070.330.33098 SLS	0.00	59,954.19	72,000.00	75,536.00	100,000.00	100,000.00
070.330.33112 FSSP	0.00	70,200.24	181,643.00	181,643.00	84,549.00	84,549.00
070.330.33407 CSBG	118,658.89	12,282.50	90,000.00	90,000.00	90,000.00	90,000.00
070.330.33408 SINGLE ENTRY POINT (SEP)	941,560.63	1,782,415.30	2,150,000.00	1,969,334.00	1,969,334.00	1,969,334.00
070.330.33409 HCA GRANT	4,968.11	2,994.79	18,000.00	18,000.00	18,000.00	18,000.00
070.330.33703 MMOF GRANT (NEMT)	22,383.00	6,151.00	0.00	73.00	0.00	0.00
070.330.33705 LOCAL CASH (NEMT)	1,500.00	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00
330 - INTERGOVERNMENTAL REVENUE Totals:	1,089,070.63	1,935,498.02	2,514,643.00	2,337,586.00	2,264,883.00	2,264,883.00
360 - MISCELLANEOUS REVENUES						
070.360.36720 DONATIONS (NEMT)	1,880.00	355.00	600.00	450.00	450.00	450.00
070.360.36801 MISCELLANEOUS RECEIPTS	4,000.00	0.00	0.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES Totals:	5,880.00	355.00	600.00	450.00	450.00	450.00
370 - TRANSFER FROM OTHER FUNDS						
070.370.37401 TRANSFERS FROM OTHER FUNDS	131,182.00	168,818.00	0.00	0.00	0.00	0.00
370 - TRANSFER FROM OTHER FUNDS Totals:	131,182.00	168,818.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,226,132.63	2,104,671.02	2,515,243.00	2,338,036.00	2,265,333.00	2,265,333.00
44521 - CSBG - DIRECT COSTS						
070.445.44521.11100 SALARIES & WAGES - PERM	5,526.83	7,241.49	3,300.00	17,500.00	19,000.00	19,000.00
070.445.44521.11300 SALARIES & WAGES - PART-TIM	28,223.16	22,358.14	26,000.00	11,500.00	12,000.00	12,000.00
070.445.44521.14200 WORKER'S COMPENSATION	122.00	205.00	205.00	750.00	750.00	750.00
070.445.44521.14320 HEALTH INSURANCE	187.88	1,622.64	600.00	3,000.00	3,000.00	3,000.00
070.445.44521.14350 LIFE INS ONLY-COUNTY PAID	13.43	0.72	10.00	30.00	30.00	30.00
070.445.44521.14400 FICA TAXES	2,570.71	2,223.00	3,000.00	2,100.00	2,200.00	2,200.00
070.445.44521.14500 CRA - RETIREMENT	320.51	434.49	205.00	1,025.00	1,100.00	1,100.00
070.445.44521.22900 OPERATING	2,018.72	1,214.54	1,300.00	625.00	625.00	625.00
070.445.44521.35400 AUDIT	165.00	246.00	156.00	156.00	156.00	156.00
070.445.44521.51300 LIABILITY INSURANCE	353.62	828.66	829.00	1,075.00	1,075.00	1,075.00
070.445.44521.53150 RENT	1,194.41	910.67	700.00	700.00	700.00	700.00
070.445.44521.77010 HOUSING	36,222.96	8,881.45	23,000.00	5,000.00	1,000.00	1,000.00
070.445.44521.77050 MED TRANS - OTERO	37,265.00	28,583.00	15,000.00	22,000.00	22,000.00	22,000.00
070.445.44521.77070 DENTAL	3,854.00	180.40	0.00	0.00	0.00	0.00
44521 - CSBG - DIRECT COSTS Totals:	118,038.23	74,930.20	74,305.00	65,461.00	63,636.00	63,636.00
44560 - NON-EMERGENCY MEDICAL TRANSPORTATION (NEMT)						
070.445.44560.37530 NEMT TRAVEL	22,842.00	8,855.00	1,000.00	2,600.00	2,600.00	2,600.00
NON-EMERGENCY MEDICAL TRANSPORTATION (NEMT) Totals:	22,842.00	8,855.00	1,000.00	2,600.00	2,600.00	2,600.00

OTERO COUNTY - GENERAL HUMAN SERVICES FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
44570 - SINGLE ENTRY POINT (SEP)						
070.445.44570.11100 SALARIES & WAGES - PERM	745,314.25	929,870.22	1,200,000.00	977,430.00	1,016,527.00	1,016,527.00
070.445.44570.11300 SALARIES & WAGES - PART-TIM	0.00	476.83	0.00	0.00	0.00	0.00
070.445.44570.12100 OVERTIME - PERM	3,626.15	1,201.42	1,200.00	250.00	250.00	250.00
070.445.44570.14200 WORKER'S COMPENSATION	10,328.00	10,404.00	10,404.00	9,965.00	9,965.00	9,965.00
070.445.44570.14320 HEALTH INSURANCE	181,100.80	197,249.07	214,000.00	200,000.00	210,000.00	210,000.00
070.445.44570.14350 LIFE INS ONLY-COUNTY PAID	450.92	767.91	750.00	1,000.00	1,000.00	1,000.00
070.445.44570.14400 FICA TAXES	51,945.59	65,146.27	68,000.00	66,000.00	69,000.00	69,000.00
070.445.44570.14500 CRA - RETIREMENT	44,700.09	55,420.59	60,000.00	57,000.00	59,000.00	59,000.00
070.445.44570.22900 OPERATING SUPPLIES	40,059.40	37,429.88	30,000.00	25,000.00	25,000.00	25,000.00
070.445.44570.35400 AUDIT	1,028.00	1,954.00	1,042.00	1,042.00	1,042.00	1,042.00
070.445.44570.36300 VEHICLE REPAIRS/MAINTENANC	302.14	0.00	600.00	300.00	300.00	300.00
070.445.44570.37500 TRAVEL/TRAINING	2,635.59	4,394.66	4,000.00	4,500.00	4,500.00	4,500.00
070.445.44570.51300 LIABILITY INSURANCE	14,774.40	16,242.11	16,242.00	24,262.00	24,262.00	24,262.00
070.445.44570.53150 RENT	22,294.45	22,274.10	20,300.00	27,000.00	27,000.00	27,000.00
070.445.44570.71840 SIS ASSESSMENTS	1,047.24	350.09	1,000.00	2,000.00	2,000.00	2,000.00
44570 - SINGLE ENTRY POINT (SEP) Totals:	1,119,607.02	1,343,181.15	1,627,538.00	1,395,749.00	1,449,846.00	1,449,846.00
44571 - SINGLE ENTRY POINT (HCA FUNDS)						
070.445.44571.11100 SALARIES & WAGES - PERM	1,326.06	1,564.15	1,600.00	200.00	200.00	200.00
070.445.44571.14200 WORKER'S COMPENSATION	160.00	135.00	135.00	40.00	40.00	40.00
070.445.44571.14320 HEALTH INSURANCE	330.37	526.70	550.00	50.00	60.00	60.00
070.445.44571.14350 LIFE INS ONLY-COUNTY PAID	1.71	0.00	0.00	0.00	0.00	0.00
070.445.44571.14400 FICA TAXES	92.26	105.10	85.00	15.00	20.00	20.00
070.445.44571.14500 CRA - RETIREMENT	79.53	93.84	85.00	15.00	20.00	20.00
070.445.44571.22900 OPERATING SUPPLIES	69.65	34.13	50.00	60.00	75.00	75.00
070.445.44571.35400 AUDIT	7.00	11.00	39.00	39.00	39.00	39.00
070.445.44571.36300 VEHICLE REPAIRS/MAINTENANC	0.00	0.00	10.00	10.00	10.00	10.00
070.445.44571.37500 TRAVEL	0.00	0.00	50.00	50.00	50.00	50.00
070.445.44571.51300 LIABILITY INSURANCE	480.46	468.09	468.00	616.00	616.00	616.00
070.445.44571.53150 RENT	44.79	52.74	15.00	15.00	15.00	15.00
44571 - SINGLE ENTRY POINT (HCA FUNDS) Totals:	2,591.83	2,990.75	3,087.00	1,110.00	1,145.00	1,145.00
44575 - OLTC RETENTION GRANT						
070.445.44575.11500 OLTC RETENTION GRANT	34,500.00	64,510.00	0.00	0.00	0.00	0.00
44575 - OLTC RETENTION GRANT Totals:	34,500.00	64,510.00	0.00	0.00	0.00	0.00
44581 - FAMILY SUPPORT SERVICES PROGRAM (FSSP)						
070.445.44581.71510 FSSP CLIENT SUPPORT	6,360.00	73,770.24	181,643.00	181,643.00	100,000.00	100,000.00
44581 - FAMILY SUPPORT SERVICES PROGRAM (FSSP) Totals:	6,360.00	73,770.24	181,643.00	181,643.00	100,000.00	100,000.00

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
44583 - STATE SUPPORTED LIVING SERVICES (SLS)						
070.445.44583.71510 SLS CLIENT SUPPORT	0.00	60,331.89	72,000.00	75,536.00	84,549.00	84,549.00
44583 - STATE SUPPORTED LIVING SERVICES (SLS) Totals:	0.00	60,331.89	72,000.00	75,536.00	84,549.00	84,549.00
TOTAL EXPENDITURES	1,303,939.08	1,628,569.23	1,959,573.00	1,722,099.00	1,701,776.00	1,701,776.00
070 - GENERAL HUMAN SERVICES Totals:	-77,806.45	476,101.79	555,670.00	615,937.00	563,557.00	563,557.00

OTERO COUNTY

#80 Health Fund

FY2026 Final Budget



Health Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)	\$ 2,030,282	\$ 1,766,745	\$ 1,766,745	\$ 1,527,249	\$ 1,614,943	\$ (151,802)
Charges for Service (340)	\$ 67,682	\$ 102,079	\$ 102,079	\$ 100,980	\$ 100,980	\$ (1,099)
Misc. (360)	\$ 48,925	\$ 51,541	\$ 51,541	\$ 18,025	\$ 138,838	\$ 87,297
Transfers from Other Funds (370)	\$ 56,493	\$ 56,493	\$ 56,493	\$ 56,493	\$ 56,493	\$ -
TOTAL REVENUES	\$ 2,203,382	\$ 1,976,858	\$ 1,976,858	\$ 1,702,747	\$ 1,911,254	\$ (65,604)
Expenditures						
Public Health & Welfare (440)	\$ 1,512,930	\$ 1,674,781	\$ 2,117,087	\$ 1,632,481	\$ 1,699,737	\$ (417,350)
Intergovernmental (480)	\$ 221,204	\$ 302,349	\$ 411,213	\$ 410,121	\$ 511,705	\$ 100,492
Misc. (490)	\$ 2,184	\$ 2,184	\$ 2,486	\$ 2,773	\$ 2,773	\$ 287
TOTAL EXPENDITURES	\$ 1,736,318	\$ 1,979,314	\$ 2,530,786	\$ 2,045,375	\$ 2,214,215	\$ (316,571)
Increase (Decrease) to fund	\$ 467,064	\$ (2,456)	\$ (553,928)	\$ (342,628)	\$ (302,961)	\$ 250,967

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 1,729,584	\$ 2,134,975	\$ 2,134,975	\$ 3,875,497	\$ 3,321,569	\$ -
12/31/26 Estimate	\$ 3,572,536					

90 days of Expenditures:	6 Months:
\$ 553,554	\$ 1,107,108

080 - HEALTH FUND		2023	2024	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
330 - INTERGOVERNMENTAL REVENUE							
080.330.33102	BCPH IGA	0.00	0.00	0.00	0.00	0.00	87,694.00
080.330.33106	MEDICARE/FLU REIMBURSE	82.78	0.00	0.00	0.00	0.00	0.00
080.330.33108	MEDICAID ADMIN FEES	10,257.83	15,685.64	27,706.00	13,754.00	13,754.00	13,754.00
080.330.33110	OD2A GRANT	22,103.48	0.00	0.00	0.00	0.00	0.00
080.330.33446	CDPP	2,774.00	0.00	0.00	0.00	0.00	0.00
080.330.33448	STATE STEPP	421,071.26	465,290.97	595,427.00	595,427.00	595,427.00	595,427.00
080.330.33449	REGIONAL HEALTH CONNECTOF	53,041.15	65,166.60	50,000.00	56,300.00	56,300.00	56,300.00
080.330.33450	ST HEALTH ALLOC CONTRACT	214,004.50	201,846.00	239,038.00	224,999.00	224,999.00	224,999.00
080.330.33453	WIC CONTRACT	206,947.08	191,999.38	181,922.00	181,922.00	164,771.00	164,771.00
080.330.33457	CTC GRANT	164,080.15	164,345.43	278,526.00	200,000.00	135,336.00	135,336.00
080.330.33458	SECOR	0.00	588,311.60	0.00	0.00	0.00	0.00
080.330.33462	IMMUNIZATION - STATE	169,281.93	75,868.70	58,995.00	58,995.00	58,995.00	58,995.00
080.330.33473	BT GRANTS	144,687.52	92,138.95	74,116.00	73,821.00	73,821.00	73,821.00
080.330.33493	MRC GRANT	2,067.96	16,040.84	30,000.00	30,000.00	40,000.00	40,000.00
080.330.33519	ARPA	0.00	105,406.59	0.00	0.00	0.00	0.00
080.330.33701	MISCELLANEOUS FUNDS	3,376.33	0.00	655.00	400.00	400.00	400.00
080.330.33710	CROWLEY COUNTY AGREEMENT	16,197.00	16,197.00	16,197.00	16,197.00	16,197.00	16,197.00
080.330.33720	CITY SERVICE FEES	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
080.330.33732	COVID-19 ELC	462,506.77	271,937.33	61,460.00	129,002.00	40,761.00	40,761.00
080.330.33733	CDC WORKFORCE FUNDING	0.00	23,578.50	0.00	0.00	0.00	0.00
080.330.33734	AMERICORPS	30,600.58	42,997.06	0.00	0.00	0.00	0.00
080.330.33735	HRSA	93,425.29	150,897.03	101,108.00	101,108.00	0.00	0.00
080.330.33736	CDC INFRASTRUCTURE FUNDING	12,276.00	75,619.50	104,988.00	104,988.00	104,988.00	104,988.00
080.330.33737	PRSS GRANT	0.00	0.00	64,000.00	0.00	0.00	0.00
330 - INTERGOVERNMENTAL REVENUE Totals:		2,030,281.61	2,564,827.12	1,885,638.00	1,788,413.00	1,527,249.00	1,614,943.00
340 - CHARGES FOR SERVICES							
080.340.34510	VITAL STATISTICS FEES	39,015.00	36,791.00	37,160.00	39,322.00	39,322.00	39,322.00
080.340.34520	FOOD SERVICE FEES	20,025.00	42,393.00	46,911.00	46,911.00	46,911.00	46,911.00
080.340.34521	SEPTIC TANK PERMIT FEES	40.00	410.00	0.00	110.00	0.00	0.00
080.340.34522	INSTALL/CLEAN LICENSE FEE	547.00	1,086.84	547.00	547.00	547.00	547.00
080.340.34540	IMMUNIZATION/USER FEES	7,829.24	10,302.31	10,828.00	9,680.00	9,680.00	9,680.00
080.340.34541	VAXCARE	0.00	4,378.53	5,916.00	3,911.00	3,911.00	3,911.00
080.340.34542	ENVIRONMENTAL HEALTH FEES	226.00	910.00	1,000.00	609.00	609.00	609.00
340 - CHARGES FOR SERVICES Totals:		67,682.24	96,271.68	102,362.00	101,090.00	100,980.00	100,980.00
360 - MISCELLANEOUS REVENUES							
080.360.36719	ENVIRONMENTAL MISCELLANEOUS	16,219.86	19,402.00	5,426.00	25,000.00	6,009.00	6,009.00
080.360.36720	DONATIONS	0.00	0.00	0.00	500.00	500.00	500.00
080.360.36721	SPECIAL PROJECTS	27,604.79	-1,190.97	4,500.00	-7,370.00	4,500.00	4,500.00
080.360.36725	SPECIAL EVENTS	5,100.00	15,190.00	10,000.00	7,016.00	7,016.00	7,016.00
080.360.36733	COMMUNITY SOLUTIONS	0.00	0.00	0.00	0.00	0.00	120,813.00
360 - MISCELLANEOUS REVENUES Totals:		48,924.65	33,401.03	19,926.00	25,146.00	18,025.00	138,838.00

OTERO COUNTY - HEALTH FUND

2026 ADOPTED BUDGET

		2023	2024	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
370 - TRANSFER FROM OTHER FUNDS							
TRANSFERS FROM OTHER FUND		56,493.00	56,493.00	56,493.00	56,493.00	56,493.00	56,493.00
370 - TRANSFER FROM OTHER FUNDS Totals:		56,493.00	56,493.00	56,493.00	56,493.00	56,493.00	56,493.00
TOTAL REVENUES		2,203,381.50	2,750,992.83	2,064,419.00	1,971,142.00	1,702,747.00	1,911,254.00
44010 - HEALTH							
080.440.44010.11100	SALARIES & WAGES - PERM	1,035,365.82	1,123,666.93	1,167,247.00	1,146,995.00	1,111,785.00	1,170,789.00
080.440.44010.11300	SALARIES & WAGES - PART-TIM	25,324.24	17,229.58	25,559.00	0.00	0.00	0.00
080.440.44010.12100	OVERTIME - PERM	3,090.72	689.84	745.00	4,083.00	743.00	743.00
080.440.44010.12100	WORKER'S COMPENSATION	2,922.00	2,800.00	2,800.00	2,994.00	2,994.00	2,994.00
080.440.44010.14200	HEALTH INSURANCE	154,776.00	179,544.00	188,517.00	205,356.00	190,263.00	190,263.00
080.440.44010.14320	LIFE INS ONLY-COUNTY PAID	944.28	1,006.20	1,193.00	1,084.00	1,193.00	1,391.00
080.440.44010.14350	FICA TAXES	76,382.90	81,926.70	91,299.00	87,802.00	85,108.00	89,622.00
080.440.44010.14400	CRA - RETIREMENT	62,121.94	67,243.24	70,073.00	68,864.00	66,752.00	70,292.00
080.440.44010.14500	MEDICAL SUPPLIES	883.28	3,846.07	6,000.00	565.00	1,711.00	1,711.00
080.440.44010.22120	OPERATING SUPPLIES	41,233.16	42,181.26	47,257.00	40,852.00	44,544.00	44,544.00
080.440.44010.22900	OCHD VEHICLE	4,329.11	1,498.07	1,925.00	3,071.00	3,071.00	3,071.00
080.440.44010.23230	POSTAGE, BOX RENT, ETC	456.95	521.23	457.00	521.00	521.00	521.00
080.440.44010.31110	FREIGHT/EXPRESS/TRUCK CHAR	0.00	0.00	182.00	0.00	174.00	174.00
080.440.44010.31200	PRINTING	0.00	0.00	200.00	0.00	200.00	200.00
080.440.44010.32100	HIRING EXPENSE	24.90	27.67	200.00	0.00	200.00	200.00
080.440.44010.33110	LICENSURE FEES	4,386.00	5,160.00	4,644.00	5,160.00	5,160.00	5,160.00
080.440.44010.33500	SPECIAL PROJECTS	1,991.50	7,663.74	392,208.00	10,730.00	10,730.00	10,730.00
080.440.44010.34500	TELEPHONE	8,569.01	8,700.79	10,130.00	10,223.00	10,223.00	10,223.00
080.440.44010.34530	E-MAIL/DOMAIN SERVER	250.00	250.00	250.00	250.00	250.00	250.00
080.440.44010.34540	SECOM CIRCUIT	882.38	870.96	1,016.00	1,013.00	1,013.00	1,013.00
080.440.44010.35090	LABORATORY SERVICES	1,557.54	1,641.51	1,824.00	2,215.00	2,215.00	2,215.00
080.440.44010.35120	VAXCARE	0.00	0.00	0.00	0.00	531.00	531.00
080.440.44010.35410	ACCOUNTING SERVICES	2,400.00	2,946.00	2,310.00	2,946.00	2,946.00	2,946.00
080.440.44010.35600	DATA PROCESSING SERVICES	3,936.00	3,936.00	3,936.00	3,936.00	3,936.00	3,936.00
080.440.44010.35930	SUPPORTIVE SERVICES	2,121.98	1,813.32	1,015.00	12,450.00	1,013.00	1,013.00
080.440.44010.36631	BLDG UTIL/MAINT - RF	8,333.82	7,932.51	8,448.00	7,699.00	7,699.00	7,699.00
080.440.44010.37500	TRAVEL	18,661.20	16,371.96	16,058.00	17,178.00	17,178.00	17,178.00
080.440.44010.37900	DUES & MEETINGS	2,328.82	6,067.08	7,263.00	6,186.00	6,186.00	6,186.00
080.440.44010.38110	SPECIAL TRAINING-EMP ED	974.59	1,283.35	1,000.00	1,390.00	1,390.00	1,390.00
080.440.44010.49550	PETTY CASH	85.57	61.38	100.00	82.00	82.00	82.00
080.440.44010.51300	LIABILITY INSURANCE	30,978.72	37,903.83	37,904.00	32,343.00	32,343.00	32,343.00
080.440.44010.53110	BUILDING RENT - LJ	11,304.00	11,304.00	11,304.00	11,304.00	11,304.00	11,304.00
080.440.44010.59300	INTERNAL SERVICES FEES	4,784.00	7,241.20	4,023.00	4,023.00	4,023.00	4,023.00
080.440.44010.71830	SPECIAL EVENTS	1,530.00	11,659.09	10,000.00	5,000.00	5,000.00	5,000.00
44010 - HEALTH Totals:		1,512,930.43	1,654,987.51	2,117,087.00	1,696,315.00	1,632,481.00	1,699,737.00
48015 - OD2A GRANT							
080.480.48015.23055	OD2A GRANT	5,117.49	0.00	0.00	0.00	0.00	0.00
48015 - OD2A GRANT Totals:		5,117.49	0.00	0.00	0.00	0.00	0.00

OTERO COUNTY - HEALTH FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
48025 - MRC GRANT						
080.480.48025.23025	893.76	85.00	3,000.00	6,579.00	6,579.00	6,579.00
48025 - MRC GRANT Totals:	893.76	85.00	3,000.00	6,579.00	6,579.00	6,579.00
48030 - INTERGOVERNMENTAL COOP						
080.480.48030.23015	-29.41	65.49	130.00	130.00	130.00	130.00
48030 - INTERGOVERNMENTAL COOP Totals:	-29.41	65.49	130.00	130.00	130.00	130.00
48035 - COVID-19						
080.480.48035.78031	15,252.35	0.00	0.00	0.00	0.00	0.00
48035 - COVID-19 Totals:	15,252.35	0.00	0.00	0.00	0.00	0.00
48040 - STATE STEPP						
080.480.48040.22960	144,267.63	172,252.48	282,020.00	307,141.00	195,662.00	195,662.00
48040 - STATE STEPP Totals:	144,267.63	172,252.48	282,020.00	307,141.00	195,662.00	195,662.00
48045 - HRSA						
080.480.48045.23065	5,124.05	11,765.73	14,000.00	5,000.00	0.00	0.00
48045 - HRSA Totals:	5,124.05	11,765.73	14,000.00	5,000.00	0.00	0.00
48070 - BIOTERRORISM GRANTS						
080.480.48070.23020	7,754.20	18,820.46	0.00	0.00	0.00	0.00
48070 - BIOTERRORISM GRANTS Totals:	7,754.20	18,820.46	0.00	0.00	0.00	0.00
48080 - WIC - WOMEN INFANTS CHILDREN						
080.480.48080.23030	592.87	1,392.68	7,064.00	1,192.00	1,192.00	1,192.00
48080 - WIC - WOMEN INFANTS CHILDREN Totals:	592.87	1,392.68	7,064.00	1,192.00	1,192.00	1,192.00
48085 - CTC GRANT						
080.480.48085.23045	41,546.38	25,801.69	102,999.00	7,000.00	0.00	0.00
48085 - CTC GRANT Totals:	41,546.38	25,801.69	102,999.00	7,000.00	0.00	0.00
48100 - CDPP						
080.480.48100.23070	684.00	0.00	0.00	0.00	0.00	0.00
48100 - CDPP Totals:	684.00	0.00	0.00	0.00	0.00	0.00
48110 - PRSS GRANT						
080.480.48110.23035	0.00	0.00	2,000.00	0.00	0.00	0.00
48110 - PRSS GRANT Totals:	0.00	0.00	2,000.00	0.00	0.00	0.00

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
48115 - SECOR						
080.480.48115.23035 SECOR	0.00	54,767.58	0.00	206,558.00	206,558.00	206,558.00
080.480.48115.23036 SECOR HR	0.00	0.00	0.00	0.00	0.00	5,000.00
48115 - SECOR Totals:	0.00	54,767.58	0.00	206,558.00	206,558.00	211,558.00
48116 - COMMUNITY SOLUTIONS						
080.480.48116.23035 COMMUNITY SOLUTIONS	0.00	0.00	0.00	0.00	0.00	96,584.00
48116 - COMMUNITY SOLUTIONS Totals:	0.00	0.00	0.00	0.00	0.00	96,584.00
49020 - MISCELLANEOUS						
080.490.49020.56000 TREASURER'S COLLECT FEES	2,184.07	2,174.94	2,486.00	2,773.00	2,773.00	2,773.00
49020 - MISCELLANEOUS Totals:	2,184.07	2,174.94	2,486.00	2,773.00	2,773.00	2,773.00
TOTAL EXPENDITURES	1,736,317.82	1,942,113.56	2,530,786.00	2,232,688.00	2,045,375.00	2,214,215.00
080 - HEALTH FUND Totals:	467,063.68	808,879.27	-466,367.00	-261,546.00	-342,628.00	-302,961.00

OTERO COUNTY

#85 Conservation Trust Fund

FY2026 Final Budget



Conservation Trust Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)	\$ 78,457	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
Misc. (360)	\$ 18,017	\$ 4,200	\$ 4,200	\$ 1,500	\$ 1,500	\$ (2,700)
TOTAL REVENUES	\$ 96,474	\$ 74,200	\$ 74,200	\$ 71,500	\$ 71,500	\$ (2,700)
Expenditures						
Public Works (430)	\$ 20,809	\$ 350,500	\$ 350,500	\$ 350,500	\$ 350,500	\$ -
Culture & Recreation (450)	\$ 10,279	\$ 18,269	\$ 18,269	\$ 18,069	\$ 18,069	\$ (200)
TOTAL EXPENDITURES	\$ 31,088	\$ 368,769	\$ 368,769	\$ 368,569	\$ 368,569	\$ (200)
Increase (Decrease) to fund	\$ 65,386	\$ (294,569)	\$ (294,569)	\$ (297,069)	\$ (297,069)	\$ (2,500)

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 411,308	\$ 435,287	\$ 488,092	\$ 631,343	\$ 665,741	\$ -
12/31/26 Estimate	\$ 368,672					

OTERO COUNTY - CONSERVATION TRUST FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
085 - CONSERVATION TRUST FUND						
330 - INTERGOVERNMENTAL REVENUE						
085.330.33497 STATE GRANT - CPW	7,687.50	37,312.50	0.00	0.00	0.00	0.00
085.330.33580 CONSERVATION TRUST-LOTTER	70,769.18	61,233.20	70,000.00	70,000.00	70,000.00	70,000.00
330 - INTERGOVERNMENTAL REVENUE Totals:	78,456.68	98,545.70	70,000.00	70,000.00	70,000.00	70,000.00
360 - MISCELLANEOUS REVENUES						
085.360.36120 INTEREST EARNINGS	15,330.07	25,639.23	1,500.00	1,500.00	1,500.00	1,500.00
085.360.36801 MISCELLANEOUS RECEIPTS	2,687.40	2,687.40	0.00	0.00	0.00	0.00
360 - MISCELLANEOUS REVENUES Totals:	18,017.47	28,326.63	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL REVENUES						
	96,474.15	126,872.33	71,500.00	71,500.00	71,500.00	71,500.00
43130 - CONSTRUCTION AND IMPROVEMENT						
085.430.43130.80300 OTHER COUNTY RECREATIONAL	0.00	0.00	500.00	500.00	500.00	500.00
085.430.43130.93610 PARKS & REC FACILITIES	20,809.49	39,311.99	350,000.00	350,000.00	350,000.00	350,000.00
43130 - CONSTRUCTION AND IMPROVEMENT Totals:	20,809.49	39,311.99	350,500.00	350,500.00	350,500.00	350,500.00
45143 - CAMPING AREAS						
085.450.45143.11300 SALARIES & WAGES - PART-TIM	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
085.450.45143.14200 WORKER'S COMPENSATION	182.00	158.00	364.00	169.00	169.00	169.00
085.450.45143.14400 FICA TAXES	504.96	504.96	500.00	500.00	500.00	500.00
085.450.45143.22900 OPERATING SUPPLIES	2,155.76	1,473.01	4,300.00	4,300.00	4,300.00	4,300.00
085.450.45143.36600 BUILDING MAINT/REPAIRS	836.00	960.00	6,500.00	6,500.00	6,500.00	6,500.00
45143 - CAMPING AREAS Totals:	10,278.72	9,695.97	18,264.00	18,069.00	18,069.00	18,069.00
TOTAL EXPENDITURES						
	31,088.21	49,007.96	368,764.00	368,569.00	368,569.00	368,569.00
085 - CONSERVATION TRUST FUND Totals:	65,385.94	77,864.37	-297,264.00	-297,069.00	-297,069.00	-297,069.00

OTERO COUNTY

#89 Social Services Fund

FY2026 Final Budget



Social Services Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Taxes (310)	\$ 605,188	\$ 685,427	\$ 685,427	\$ 687,270	\$ 738,276	\$ 52,849
Intergovernmental (330)	\$ 3,742,495	\$ 4,792,888	\$ 4,859,794	\$ 4,441,948	\$ 4,441,948	\$ (417,846)
TOTAL REVENUES	\$ 4,347,683	\$ 5,478,315	\$ 5,545,221	\$ 5,129,218	\$ 5,180,224	\$ (364,997)
Expenditures						
Intergovernmental (480)	\$ 4,582,463	\$ 5,378,893	\$ 4,953,675	\$ 5,273,160	\$ 5,273,160	\$ 319,485
TOTAL EXPENDITURES	\$ 4,582,463	\$ 5,378,893	\$ 4,953,675	\$ 5,273,160	\$ 5,273,160	\$ 319,485
Increase (Decrease) to fund	\$ (234,780)	\$ 99,422	\$ 591,546	\$ (143,942)	\$ (92,936)	\$ (684,482)

Property Tax Valuation	Mill Levy	Generates
\$ 193,315,545	3.25	\$ 628,276

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

		2023	2024	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
089 - OTERO COUNTY SOCIAL SERVICES							
310 - TAXES							
089.310.43342	CURRENT PROPERTY TAX	492,227.30	553,378.33	605,427.00	577,270.00	577,270.00	628,276.00
089.310.43343	SPECIFIC OWNERSHIP TAX	111,496.98	123,991.53	80,000.00	110,000.00	110,000.00	110,000.00
089.310.43344	DELINQUENT TAX	234.84	623.89	0.00	654.00	0.00	0.00
089.310.43345	PENALTIES AND INTEREST	1,229.30	1,301.81	0.00	200.00	0.00	0.00
089.310.43346	PERSONAL PROPERTY EXEMPTIC	0.00	2,890.05	0.00	3,254.00	0.00	0.00
310 - TAXES Totals:		605,188.42	682,185.61	685,427.00	691,378.00	687,270.00	738,276.00
330 - INTERGOVERNMENTAL REVENUE							
089.330.43340	DHS SETTLEMENT	1,292.21	255,980.69	3,000.00	3,000.00	3,000.00	3,000.00
089.330.43346	MISC REVENUES	1,116.00	414.47	0.00	0.00	0.00	0.00
089.330.43350	EARNED REVENUE COUNTY ADM	684,579.33	716,123.64	860,000.00	772,000.00	812,459.00	812,459.00
089.330.43351	EARNED REVENUE CORE SERVIC	29,117.14	57,770.01	250,000.00	60,000.00	60,000.00	60,000.00
089.330.43352	EARNED REVENUE CH CARE ADI	82,483.87	87,198.13	95,000.00	90,000.00	90,000.00	90,000.00
089.330.43353	EARNED REVENUE 80/20 CW	814,821.00	883,459.41	950,000.00	1,236,305.00	1,236,000.00	1,236,000.00
089.330.43354	EARNED REVENUE 100% CW	170,819.13	212,018.98	210,000.00	125,490.00	125,490.00	125,490.00
089.330.43357	EARNED REVENUE CHILD SUPP	267,956.08	327,603.09	340,000.00	285,000.00	300,000.00	300,000.00
089.330.43359	EARNED REVENUE CH SUPPORT	28,186.65	28,924.98	25,000.00	30,000.00	30,000.00	30,000.00
089.330.43362	EARNED REVENUE CW CHILD C	29,361.12	29,059.43	24,000.00	24,000.00	24,000.00	24,000.00
089.330.43365	EARNED REVENUE TANF ADMIN	447,873.05	320,898.90	650,000.00	320,000.00	450,000.00	450,000.00
089.330.43368	NON ALLOCATED EARNED REVE	12,500.00	8,100.75	0.00	0.00	0.00	0.00
089.330.43369	EARNED REVENUE LEAP	128,543.49	142,282.74	116,000.00	130,000.00	132,000.00	132,000.00
089.330.43372	EARNED REVENUE OAP ADMIN	19,722.93	21,432.68	25,000.00	25,000.00	25,000.00	25,000.00
089.330.43376	EARNED REVENUE TAX BASE RE	306,484.66	332,738.85	299,617.00	299,617.00	299,617.00	299,617.00
089.330.43377	EARNED REVENUE NON CHILD S	6,747.95	7,401.51	9,000.00	7,000.00	7,000.00	7,000.00
089.330.43382	EARNED REVENUE NON ALLOC	56,099.63	94,073.76	0.00	0.00	0.00	0.00
089.330.43383	EARNED REVENUE ADULT PROT	85,158.41	84,877.11	95,000.00	119,046.00	116,808.00	116,808.00
089.330.43393	EARNED REVENUE FOSTER CAR	-535.75	-535.75	0.00	0.00	0.00	0.00
089.330.43395	EARNED REVENUE 1451 COLL M	0.00	181,115.64	200,000.00	0.00	0.00	0.00
089.330.43397	EARNED REVENUE HCPF REGUL	178,142.53	204,061.05	214,463.00	250,000.00	294,720.00	294,720.00
089.330.43398	EARNED REVENUE HCPF ENHAN	346,333.23	375,010.22	416,714.00	418,354.00	418,354.00	418,354.00
089.330.43399	EARNED REVENUE CW ED STABI	0.00	0.00	22,000.00	0.00	0.00	0.00
089.330.43401	EARNED REVENUE COVID LOCKI	30,330.75	23,699.03	30,000.00	0.00	0.00	0.00
089.330.43403	EARNED REVENUE HCPF CYBER	12,029.53	-2,232.00	0.00	0.00	0.00	0.00
089.330.43404	EARNED REVENUE ELDER JUSTIC	3,332.31	0.00	0.00	2,500.00	2,500.00	2,500.00
089.330.43405	EARNED REVENUE RETENTION T	0.00	16,482.47	25,000.00	0.00	0.00	0.00
089.330.43406	EARNED REVENUE ARPA PHYSIC	0.00	12,155.06	0.00	0.00	0.00	0.00
089.330.43407	EARNED REVENUE - FAMILY VOI	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
330 - INTERGOVERNMENTAL REVENUE Totals:		3,742,495.25	4,420,114.85	4,859,794.00	4,212,312.00	4,441,948.00	4,441,948.00
TOTAL REVENUES							
		4,347,683.67	5,102,300.46	5,545,221.00	4,903,690.00	5,129,218.00	5,180,224.00
00500 - ADMIN OPERATING							
089.480.00500.51110	PERSONNEL COSTS	1,269,480.37	1,399,623.19	1,500,000.00	1,550,000.00	1,612,000.00	1,612,000.00
089.480.00500.51511	HEALTH INSURANCE	266,588.36	241,127.50	300,000.00	236,000.00	260,000.00	260,000.00

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
089.480.00500.51512	5,072.77	5,209.29	5,550.00	5,550.00	5,550.00	5,550.00
LIFE INSURANCE						
089.480.00500.51520	17,033.02	19,406.64	20,000.00	22,000.00	23,000.00	23,000.00
M'CARE						
089.480.00500.51521	74,975.46	82,995.64	85,000.00	90,000.00	94,000.00	94,000.00
RETIREMENT						
089.480.00500.51530	72,779.13	82,993.66	85,000.00	90,000.00	94,000.00	94,000.00
FICA						
089.480.00500.51533	4,953.12	5,368.47	5,500.00	5,123.00	5,500.00	5,500.00
WORKERS COMPENSATION						
089.480.00500.52000	6,723.77	0.00	0.00	0.00	0.00	0.00
SFY YEAR END ADJUSTMENTS B'						
089.480.00500.52230	0.00	0.00	0.00	0.00	15.00	15.00
EQUIPMENT REPAIR						
089.480.00500.52240	1,990.09	7,616.35	15,000.00	9,000.00	12,000.00	12,000.00
AUTO EXPENSE						
089.480.00500.52252	1,802.55	2,971.74	4,000.00	2,000.00	2,000.00	2,000.00
EQUIPMENT RENTAL						
089.480.00500.52255	54,091.28	53,734.80	45,000.00	62,000.00	63,000.00	63,000.00
RENT						
089.480.00500.52510	4,529.35	9,540.11	5,000.00	5,000.00	5,000.00	5,000.00
TRAVEL						
089.480.00500.52630	11,750.31	11,976.67	12,000.00	13,000.00	13,000.00	13,000.00
TELEPHONE						
089.480.00500.52661	34,781.93	39,020.38	40,000.00	41,393.00	42,000.00	42,000.00
LIABILITY INSURANCE						
089.480.00500.52680	7,867.88	6,746.99	7,000.00	7,800.00	8,000.00	8,000.00
PRINTING						
089.480.00500.52820	45,723.95	33,608.09	30,000.00	30,000.00	30,000.00	30,000.00
PURCHASE ADMIN SERVICES						
089.480.00500.53120	149.00	76.00	0.00	90.00	100.00	100.00
BOOKS/SUBSCRIPTIONS						
089.480.00500.53121	6,008.53	6,163.27	4,000.00	4,000.00	4,000.00	4,000.00
SUPPLIES						
089.480.00500.53123	5,616.89	4,709.03	3,500.00	3,500.00	3,500.00	3,500.00
POSTAGE						
089.480.00500.53400	405.91	468.29	400.00	600.00	500.00	500.00
DESTRUCTION OF RECORDS						
089.480.00500.54140	4,471.00	6,206.23	10,000.00	12,000.00	12,000.00	12,000.00
DUES, MEMBERSHIP FEES						
089.480.00500.54173	3,951.76	4,363.63	4,200.00	4,200.00	4,200.00	4,200.00
AUDIT						
089.480.00500.54220	2,015.33	2,790.55	1,500.00	1,500.00	1,500.00	1,500.00
REGISTRATION FEES						
089.480.00500.54298	-1,043,965.11	-1,175,038.59	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00
RMS ADJUSTMENTS						
089.480.00500.63124	13,376.21	13,007.98	13,000.00	8,500.00	10,000.00	10,000.00
DOCUMENT SCANNING / MICR						
00500 - ADMIN OPERATING Totals:	872,172.86	864,825.91	1,195,650.00	1,203,256.00	1,304,865.00	1,304,865.00
03150 - CHILD CARE ADMIN OPERATING						
089.480.03150.51110	60,001.60	60,917.72	60,000.00	65,000.00	68,000.00	68,000.00
PERSONNEL COSTS						
089.480.03150.51511	18,362.79	19,049.67	20,000.00	20,000.00	21,000.00	21,000.00
HEALTH INSURANCE						
089.480.03150.51512	190.04	193.18	186.00	188.00	188.00	188.00
LIFE INSURANCE						
089.480.03150.51520	776.97	786.46	770.00	850.00	870.00	870.00
M'CARE						
089.480.03150.51521	3,600.12	3,651.78	3,600.00	4,000.00	4,100.00	4,100.00
RETIREMENT						
089.480.03150.51530	3,322.18	3,362.80	3,600.00	4,000.00	4,100.00	4,100.00
FICA						
089.480.03150.51533	242.77	210.07	210.00	400.00	200.00	200.00
WORKERS COMPENSATION						
089.480.03150.52253	71.46	179.52	168.00	12.00	15.00	15.00
EQUIP LEASE						
089.480.03150.52255	2,148.14	1,981.80	1,500.00	2,000.00	2,000.00	2,000.00
RENT						
089.480.03150.52630	447.80	444.51	400.00	500.00	500.00	500.00
TELEPHONE						
089.480.03150.52661	1,440.63	1,252.31	1,300.00	1,425.00	1,450.00	1,450.00
LIABILITY INSURANCE						
089.480.03150.52680	608.24	438.20	400.00	600.00	600.00	600.00
PRINTING						
089.480.03150.52820	152.52	172.50	150.00	100.00	100.00	100.00
PURCHASE OF SERVICE						
089.480.03150.53121	294.94	182.42	200.00	350.00	350.00	350.00
SUPPLIES						
089.480.03150.53123	557.23	511.87	400.00	450.00	450.00	450.00
POSTAGE						
089.480.03150.53400	23.17	22.05	20.00	25.00	25.00	25.00
DESTRUCTION OF RECORDS						
089.480.03150.53947	0.00	600.10	-200.00	-300.00	0.00	0.00
REFUND - CHILD CARE GRANT (I						
089.480.03150.54173	161.10	226.45	300.00	300.00	300.00	300.00
AUDIT						
089.480.03150.54298	-10,272.91	-6,440.51	2,000.00	1,800.00	1,800.00	1,800.00
RMS ADJUSTMENTS						

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

		2023	2024	2025	2025	2026	2026
		ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
089.480.03150.55776	EXP CHILD CARE SERVICES-EBT	95,524.14	91,140.96	85,000.00	85,000.00	85,000.00	85,000.00
089.480.03150.63124	DOCUMENT SCANNING / MICR	287.85	280.39	200.00	50.00	25,000.00	25,000.00
03150 - CHILD CARE ADMIN OPERATING Totals:		177,940.78	179,164.25	180,204.00	186,750.00	216,048.00	216,048.00
09100 - CHILD SUPPORT OPERATING							
089.480.09100.51110	PERSONNEL COSTS	236,115.48	268,939.09	280,000.00	270,000.00	281,000.00	281,000.00
089.480.09100.51511	HEALTH INSURANCE	53,004.41	64,770.30	72,000.00	66,000.00	72,000.00	72,000.00
089.480.09100.51512	LIFE INSURANCE	979.07	1,017.85	1,100.00	1,100.00	1,100.00	1,100.00
089.480.09100.51520	M'CARE	3,123.95	3,548.07	4,000.00	4,000.00	4,000.00	4,000.00
089.480.09100.51521	RETIREMENT	13,912.72	15,758.69	18,000.00	17,000.00	18,000.00	18,000.00
089.480.09100.51530	FICA	13,357.56	15,171.27	18,000.00	16,000.00	18,000.00	18,000.00
089.480.09100.51533	WORKERS COMPENSATION	1,071.91	1,060.95	1,075.00	998.00	1,000.00	1,000.00
089.480.09100.51910	CONTRACT	24,124.45	51,123.36	50,000.00	50,000.00	50,000.00	50,000.00
089.480.09100.52240	AUTO EXPENSE	1,107.95	865.26	450.00	900.00	900.00	900.00
089.480.09100.52251	EQUIP LEASE	623.39	1,822.21	2,000.00	500.00	500.00	500.00
089.480.09100.52255	RENT	10,835.37	10,476.22	9,000.00	13,000.00	13,000.00	13,000.00
089.480.09100.52510	TRAVEL	4,841.47	8,796.09	6,000.00	6,000.00	6,000.00	6,000.00
089.480.09100.52630	TELEPHONE	2,222.54	2,266.65	2,200.00	2,300.00	2,300.00	2,300.00
089.480.09100.52661	LIABILITY INSURANCE	7,151.79	7,633.23	7,633.00	7,998.00	8,000.00	8,000.00
089.480.09100.52680	PRINTING	1,693.80	2,824.30	2,500.00	4,000.00	4,000.00	4,000.00
089.480.09100.52820	PURCHASE ADMIN SERVICES	2,042.80	12,606.48	6,000.00	12,000.00	12,000.00	12,000.00
089.480.09100.53121	SUPPLIES	2,008.81	1,212.47	1,000.00	2,000.00	2,000.00	2,000.00
089.480.09100.53123	POSTAGE	3,122.44	3,012.02	3,000.00	3,100.00	3,100.00	3,100.00
089.480.09100.53300	SERVICE OF PROCESS	45.24	883.44	1,000.00	1,000.00	1,000.00	1,000.00
089.480.09100.53400	DESTRUCTION OF RECORDS	65.65	79.20	80.00	100.00	100.00	100.00
089.480.09100.54140	DUES, MEMBERSHIP FEE	0.00	31.37	0.00	0.00	0.00	0.00
089.480.09100.54173	AUDIT	808.76	867.18	700.00	700.00	700.00	700.00
089.480.09100.54220	REGISTRATION	1,500.00	2,140.00	1,500.00	2,000.00	2,000.00	2,000.00
089.480.09100.55785	BLOOD TEST	874.00	1,140.00	1,000.00	500.00	500.00	500.00
089.480.09100.55787	REFUND - SC CHILD SUPPORT C	-2,395.46	-2,658.12	-1,500.00	-1,880.00	-1,500.00	-1,500.00
089.480.09100.56003	COUNTY SHARE IRS FEES	1,533.31	1,850.89	2,000.00	2,250.00	2,250.00	2,250.00
089.480.09100.63124	DOCUMENT SCANNING	2,991.53	2,847.05	1,300.00	1,200.00	1,500.00	1,500.00
09100 - CHILD SUPPORT OPERATING Totals:		386,762.94	480,085.52	490,038.00	482,766.00	503,450.00	503,450.00
0E720 - OUT OF HOME							
089.480.0E720.53948	REFUND - OUT OF HOME GRAN	-4,589.41	-20.00	0.00	0.00	0.00	0.00
089.480.0E720.55793	EXP OUT OF HOME SERV-EBT	144,819.24	74,644.52	150,000.00	170,000.00	200,000.00	200,000.00
0E720 - OUT OF HOME Totals:		140,229.83	74,624.52	150,000.00	170,000.00	200,000.00	200,000.00

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
OF400 - FOOD ASSISTANCE (SNAP)						
089.480.0F400.53949	125.00	-659.00	500.00	500.00	500.00	500.00
OF400 - FOOD ASSISTANCE (SNAP) Totals:	125.00	-659.00	500.00	500.00	500.00	500.00
01850 - TANF						
089.480.01850.53944	-140.20	-92.20	-100.00	-100.00	-100.00	-100.00
089.480.01850.53950	-20,195.72	-13,542.61	-15,000.00	-20,000.00	-20,000.00	-20,000.00
089.480.01850.55797	98,110.98	127,867.53	120,000.00	120,000.00	120,000.00	120,000.00
01850 - TANF Totals:	77,775.06	114,232.72	104,900.00	99,900.00	99,900.00	99,900.00
01852 - TANF ADMIN						
089.480.01852.51110	124,242.51	123,049.47	125,000.00	130,000.00	136,000.00	136,000.00
089.480.01852.51511	33,730.37	39,725.51	38,600.00	38,000.00	39,000.00	39,000.00
089.480.01852.51512	501.02	487.29	525.00	500.00	520.00	520.00
089.480.01852.51520	1,635.45	1,588.81	2,000.00	2,000.00	2,100.00	2,100.00
089.480.01852.51521	7,454.54	7,382.93	7,500.00	8,000.00	8,200.00	8,200.00
089.480.01852.51530	6,992.98	6,793.53	7,500.00	8,000.00	8,200.00	8,200.00
089.480.01852.51533	527.46	522.80	523.00	488.00	500.00	500.00
089.480.01852.51910	207.50	0.00	0.00	0.00	0.00	0.00
089.480.01852.52230	240.47	526.60	500.00	250.00	250.00	250.00
089.480.01852.52240	133.14	46.15	100.00	25.00	25.00	25.00
089.480.01852.52255	5,377.78	5,023.04	4,200.00	6,000.00	6,000.00	6,000.00
089.480.01852.52510	1,377.00	2,098.09	2,000.00	0.00	0.00	0.00
089.480.01852.52630	1,104.89	1,090.82	1,100.00	1,260.00	1,260.00	1,260.00
089.480.01852.52661	3,582.73	3,542.17	3,600.00	3,722.00	3,800.00	3,800.00
089.480.01852.52680	1,215.85	1,475.00	1,500.00	1,500.00	1,500.00	1,500.00
089.480.01852.52820	59,145.61	39,338.65	50,000.00	15,000.00	15,000.00	15,000.00
089.480.01852.53121	5,068.70	23,547.54	30,000.00	20,000.00	30,000.00	30,000.00
089.480.01852.53123	922.32	867.70	800.00	600.00	600.00	600.00
089.480.01852.53400	28.41	31.49	35.00	50.00	50.00	50.00
089.480.01852.54173	368.59	434.88	0.00	450.00	450.00	450.00
089.480.01852.54220	0.00	1,550.00	800.00	800.00	800.00	800.00
089.480.01852.54299	57,637.80	64,972.44	60,000.00	60,000.00	60,000.00	60,000.00
089.480.01852.55788	144,345.36	25,119.16	100,000.00	50,000.00	100,000.00	100,000.00
089.480.01852.63124	1,427.93	1,341.79	1,500.00	900.00	1,000.00	1,000.00
01852 - TANF ADMIN Totals:	457,268.41	350,555.86	437,783.00	347,545.00	415,255.00	415,255.00
01920 - NON ALLOCATED						
089.480.01920.55799	600.00	0.00	200.00	600.00	600.00	600.00
089.480.01920.56006	5,948.16	5,756.22	6,000.00	10,000.00	10,000.00	10,000.00
01920 - NON ALLOCATED Totals:	6,548.16	5,756.22	6,200.00	10,600.00	10,600.00	10,600.00

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
0L100 - LEAP ADMIN OPERATING						
089.480.0L100.51110 PERSONNEL COSTS	37,105.00	3,901.12	4,500.00	8,500.00	8,500.00	8,500.00
089.480.0L100.51511 HEALTH INSURANCE	3,936.01	497.67	250.00	1,100.00	1,100.00	1,100.00
089.480.0L100.51512 LIFE INSURANCE	119.85	10.57	20.00	20.00	20.00	20.00
089.480.0L100.51520 M'CARE	533.18	51.48	30.00	120.00	130.00	130.00
089.480.0L100.51521 RETIREMENT	1,668.82	234.07	300.00	500.00	600.00	600.00
089.480.0L100.51521 FICA	2,279.40	220.10	300.00	500.00	600.00	600.00
089.480.0L100.51530 WORKERS COMPENSATION	597.71	122.27	122.00	60.00	60.00	60.00
089.480.0L100.51533 AUTO EXPENSE	0.00	59.90	0.00	0.00	0.00	0.00
089.480.0L100.52240 EQUIPMENT RENTAL	16.05	1.77	0.00	15.00	15.00	15.00
089.480.0L100.52253 RENT	1,664.21	252.17	50.00	250.00	250.00	250.00
089.480.0L100.52255 TRAVEL	2,762.30	1,605.00	0.00	500.00	500.00	500.00
089.480.0L100.52510 TELEPHONE	439.21	45.76	0.00	60.00	60.00	60.00
089.480.0L100.52630 LIABILITY INSURANCE	2,864.66	174.19	174.00	224.00	250.00	250.00
089.480.0L100.52661 PRINTING	649.22	394.73	275.00	450.00	450.00	450.00
089.480.0L100.52680 PURCHASE ADMIN SERVICES	1,297.29	349.02	111.00	400.00	400.00	400.00
089.480.0L100.52820 SUPPLIES	6,413.80	-5,183.72	200.00	50.00	50.00	50.00
089.480.0L100.53121 POSTAGE	292.87	185.76	0.00	200.00	200.00	200.00
089.480.0L100.53123 DESTRUCTION OF RECORDS	30.51	22.39	30.00	2.00	2.00	2.00
089.480.0L100.53410 AUDIT	66.32	0.00	11.00	11.00	11.00	11.00
089.480.0L100.54173 NEW EMPLOYEE COSTS	0.00	0.00	0.00	100.00	100.00	100.00
089.480.0L100.54178 DOCUMENT SCANNING	704.66	115.47	0.00	10.00	10.00	10.00
089.480.0L100.63124						
0L100 - LEAP ADMIN OPERATING Totals:	63,441.07	3,059.72	6,373.00	13,072.00	13,308.00	13,308.00
0L200 - LEAP (EBT)						
089.480.0L200.53943						
REFUND - LEAP GRANT (EBT)	0.00	0.00	0.00	-864.00	0.00	0.00
0L200 - LEAP (EBT) Totals:	0.00	0.00	0.00	-864.00	0.00	0.00
0L300 - LEAP OUTREACH OPERATING						
089.480.0L300.51110 PERSONNEL COSTS	28,728.10	76,805.35	65,000.00	60,000.00	60,000.00	60,000.00
089.480.0L300.51511 HEALTH INSURANCE	3,211.21	10,340.75	7,500.00	7,000.00	7,200.00	7,200.00
089.480.0L300.51512 LIFE INSURANCE	101.64	227.56	200.00	200.00	200.00	200.00
089.480.0L300.51520 M'CARE	403.47	1,054.66	620.00	800.00	850.00	850.00
089.480.0L300.51521 RETIREMENT	1,300.10	3,277.82	250.00	3,000.00	3,200.00	3,200.00
089.480.0L300.51530 FICA	1,725.01	4,509.59	250.00	3,200.00	3,500.00	3,500.00
089.480.0L300.51533 WORKERS COMPENSATION	0.00	501.91	510.00	635.00	635.00	635.00
089.480.0L300.52240 AUTO EXPENSE	82.37	2.48	40.00	50.00	50.00	50.00
089.480.0L300.52253 EQUIPMENT RENTAL	162.18	402.21	500.00	200.00	250.00	250.00
089.480.0L300.52255 RENT	1,457.90	3,547.58	2,700.00	3,000.00	3,000.00	3,000.00
089.480.0L300.52510 TRAVEL	678.08	868.72	0.00	1,500.00	1,500.00	1,500.00
089.480.0L300.52630 TELEPHONE	230.09	770.41	800.00	850.00	850.00	850.00
089.480.0L300.52661 LIABILITY INSURANCE	30.38	3,570.32	3,570.00	4,875.00	5,000.00	5,000.00
089.480.0L300.52680 PRINTING	153.03	380.03	600.00	700.00	700.00	700.00
089.480.0L300.52820 PURCHASE ADMIN SERVICES	326.76	9,201.96	5,000.00	5,000.00	5,000.00	5,000.00
089.480.0L300.53121 SUPPLIES	226.09	6,238.85	6,000.00	1,000.00	1,000.00	1,000.00
089.480.0L300.53123 POSTAGE	1,820.75	2,611.05	1,500.00	2,500.00	2,500.00	2,500.00

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
089.480.01.300.53124	42.73	595.62	0.00	50.00	50.00	50.00
089.480.01.300.53400	0.00	0.00	0.00	5.00	5.00	5.00
089.480.01.300.54173	82.31	88.45	50.00	50.00	50.00	50.00
01300 - LEAP OUTREACH OPERATING Totals:	40,762.20	124,995.32	95,090.00	94,615.00	95,540.00	95,540.00
01305 - LEAP OUTREACH INCENTIVE PROGRAM						
089.480.01.305.51110	11,259.29	7,117.31	9,200.00	10,200.00	11,000.00	11,000.00
089.480.01.305.51511	2,821.91	1,693.29	3,250.00	1,200.00	1,200.00	1,200.00
089.480.01.305.51512	55.54	32.64	65.00	50.00	50.00	50.00
089.480.01.305.51520	149.28	94.88	200.00	150.00	200.00	200.00
089.480.01.305.51521	675.57	427.05	900.00	650.00	750.00	750.00
089.480.01.305.51530	638.30	405.65	900.00	650.00	750.00	750.00
089.480.01.305.52255	613.40	211.58	400.00	450.00	450.00	450.00
089.480.01.305.52630	110.93	69.71	100.00	100.00	100.00	100.00
089.480.01.305.52680	85.05	28.88	55.00	150.00	150.00	150.00
089.480.01.305.52820	2,820.98	19.24	25.00	1,500.00	500.00	500.00
089.480.01.305.53121	2,174.01	7,903.68	6,600.00	10,000.00	10,000.00	10,000.00
089.480.01.305.53123	484.23	0.00	0.00	0.00	0.00	0.00
089.480.01.305.53124	28.18	13.38	0.00	50.00	50.00	50.00
01305 - LEAP OUTREACH INCENTIVE PROGRAM Totals:	21,916.67	18,017.29	21,695.00	25,150.00	25,200.00	25,200.00
0M100 - MEDICAID - REGULAR						
089.480.0M100.51110	37,307.42	35,027.94	50,000.00	23,000.00	25,000.00	25,000.00
089.480.0M100.51511	7,619.85	6,817.71	10,200.00	6,000.00	6,100.00	6,100.00
089.480.0M100.51512	163.36	128.44	200.00	100.00	120.00	120.00
089.480.0M100.51520	503.39	535.46	620.00	320.00	350.00	350.00
089.480.0M100.51521	2,238.45	1,920.55	2,800.00	1,500.00	1,700.00	1,700.00
089.480.0M100.51530	2,152.54	2,289.42	2,800.00	1,300.00	1,400.00	1,400.00
089.480.0M100.51533	479.14	180.94	400.00	100.00	100.00	100.00
089.480.0M100.52253	43.51	26.20	50.00	50.00	50.00	50.00
089.480.0M100.52255	2,687.10	1,841.45	2,300.00	1,200.00	1,200.00	1,200.00
089.480.0M100.52630	597.85	413.70	500.00	220.00	250.00	250.00
089.480.0M100.52661	981.35	1,347.22	1,347.00	350.00	500.00	500.00
089.480.0M100.52680	379.24	240.34	300.00	150.00	150.00	150.00
089.480.0M100.52820	116.96	87.95	130.00	25.00	25.00	25.00
089.480.0M100.53121	284.62	119.88	150.00	50.00	50.00	50.00
089.480.0M100.53123	40.53	3.15	10.00	10.00	10.00	10.00
089.480.0M100.53124	574.32	512.47	600.00	150.00	150.00	150.00
089.480.0M100.53941	1,100.00	-25.00	0.00	-110.00	0.00	0.00
089.480.0M100.54173	232.50	171.11	400.00	400.00	400.00	400.00
0M100 - MEDICAID - REGULAR Totals:	217,208.99	261,170.92	192,807.00	184,815.00	187,555.00	187,555.00

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
OM211 - RETENTION TARGETED GRANT						
089.480.0M211.52820 PURCHASE OF ADMIN SERVICES	12,500.00	22,110.00	22,110.00	0.00	0.00	0.00
OM211 - RETENTION TARGETED GRANT Totals:	12,500.00	22,110.00	22,110.00	0.00	0.00	0.00
OM216 - COVID LOCKED IN						
089.480.0M216.51110 PERSONNEL COSTS	22,406.88	18,007.55	22,000.00	5,432.00	0.00	0.00
089.480.0M216.51511 HEALTH INSURANCE	4,025.11	3,251.74	4,200.00	909.00	0.00	0.00
089.480.0M216.51512 LIFE INSURANCE	104.38	76.38	90.00	23.00	0.00	0.00
089.480.0M216.51520 M'CARE	302.70	243.19	400.00	73.00	0.00	0.00
089.480.0M216.51521 RETIREMENT	1,344.44	1,080.45	1,400.00	326.00	0.00	0.00
089.480.0M216.51530 FICA	1,294.18	1,039.72	1,400.00	313.00	0.00	0.00
OM216 - COVID LOCKED IN Totals:	29,477.69	23,699.03	29,490.00	7,076.00	0.00	0.00
OM218 - ARPA GRANT PROGRAM						
089.480.0M218.52820 ARPA GRANT PROGRAM	10,757.53	5,567.53	10,000.00	0.00	0.00	0.00
OM218 - ARPA GRANT PROGRAM Totals:	10,757.53	5,567.53	10,000.00	0.00	0.00	0.00
OM675 - ENHANCED MATCH						
089.480.0M675.54298 RMS ADJUSTMENTS	364,033.25	403,089.37	325,000.00	400,000.00	400,000.00	400,000.00
OM675 - ENHANCED MATCH Totals:	364,033.25	403,089.37	325,000.00	400,000.00	400,000.00	400,000.00
OP200 - OLD AGE PENSION OPERATING						
089.480.0P200.24298 RMS ADJUSTMENTS - OAP ADM	19,722.93	22,262.68	21,000.00	21,000.00	21,000.00	21,000.00
089.480.0P200.53939 REFUND - OLD AGE PENSION (E	55.00	-755.00	-50.00	-936.00	0.00	0.00
OP200 - OLD AGE PENSION OPERATING Totals:	19,777.93	21,507.68	20,950.00	20,064.00	21,000.00	21,000.00
OP210 - AID TO THE NEEDY DISABLED (AND)						
089.480.0P210.53942 REFUND - AND GRANT (EBT)	-6,011.58	-18,527.84	1,500.00	-5,398.00	1,500.00	1,500.00
089.480.0P210.55775 EXPEND AND EBT	37,164.10	46,980.22	40,000.00	33,000.00	35,000.00	35,000.00
OP210 - AID TO THE NEEDY DISABLED (AND) Totals:	31,152.52	28,452.38	41,500.00	27,602.00	36,500.00	36,500.00
OP350 - HOME CARE ALLOWANCE (AND)						
089.480.0P350.55796 EXP 5% HOME CARE ALLOWANCE	214.50	197.66	0.00	0.00	50.00	50.00
OP350 - HOME CARE ALLOWANCE (AND) Totals:	214.50	197.66	0.00	0.00	50.00	50.00
OP997 - FAMILY VOICE GRANT						
089.480.0P997.65791 CLIENT SERVICES	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
OP997 - FAMILY VOICE GRANT Totals:	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
OPCMP - CMP						
089.480.0PCMP.52820	57,479.00	123,376.79	112,000.00	112,000.00	112,000.00	112,000.00
ADMIN SERVICES	57,479.00	123,376.79	112,000.00	112,000.00	112,000.00	112,000.00
OPCMP - CMP Totals:						
OW507 - CW EDUCATIONAL STABILITY						
089.480.0W507.65791	0.00	0.00	22,000.00	22,000.00	22,000.00	22,000.00
CW EDUCATIONAL STABILITY	0.00	0.00	22,000.00	22,000.00	22,000.00	22,000.00
OW507 - CW EDUCATIONAL STABILITY Totals:						
OX260 - ADULT PROTECTION OPERATING						
089.480.0X260.51110	57,762.83	54,546.12	60,000.00	72,000.00	75,000.00	75,000.00
089.480.0X260.51511	12,864.24	10,502.62	15,000.00	17,000.00	18,000.00	18,000.00
089.480.0X260.51512	191.53	158.38	120.00	200.00	200.00	200.00
089.480.0X260.51520	765.15	720.47	650.00	900.00	920.00	920.00
089.480.0X260.51521	2,976.11	2,793.90	2,500.00	3,900.00	4,000.00	4,000.00
089.480.0X260.51521	3,269.94	3,080.46	2,500.00	3,900.00	4,000.00	4,000.00
089.480.0X260.51530	189.78	170.29	400.00	402.00	400.00	400.00
089.480.0X260.51533	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
089.480.0X260.51910	206.25	21.96	0.00	10.00	10.00	10.00
089.480.0X260.52240	0.02	0.16	0.00	0.00	0.00	0.00
089.480.0X260.52253	1,473.47	688.05	1,300.00	650.00	650.00	650.00
089.480.0X260.52255	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
089.480.0X260.52510	1,456.32	1,223.89	1,000.00	1,000.00	1,000.00	1,000.00
089.480.0X260.52630	789.03	1,042.14	1,042.00	1,535.00	1,535.00	1,535.00
089.480.0X260.52661	406.71	243.23	200.00	250.00	250.00	250.00
089.480.0X260.52680	753.65	583.97	500.00	3,600.00	500.00	500.00
089.480.0X260.52820	171.25	134.15	50.00	400.00	200.00	200.00
089.480.0X260.53121	11.05	0.00	0.00	2.00	2.00	2.00
089.480.0X260.53123	199.82	108.87	120.00	200.00	200.00	200.00
089.480.0X260.53124	17.26	9.99	10.00	2.00	2.00	2.00
089.480.0X260.53400	170.21	0.77	170.00	170.00	170.00	170.00
089.480.0X260.54173	27,107.84	31,570.66	26,000.00	27,000.00	27,000.00	27,000.00
089.480.0X260.54298	248.75	159.70	2,512.00	2,500.00	2,500.00	2,500.00
089.480.0X260.65791						
OX260 - ADULT PROTECTION OPERATING Totals:	111,031.21	107,759.78	114,074.00	139,121.00	140,039.00	140,039.00
OX262 - ELDER JUSTICE ACT						
089.480.0X262.52241	215.11	0.00	0.00	0.00	0.00	0.00
089.480.0X262.53121	0.00	1,656.76	0.00	0.00	0.00	0.00
OX262 - ELDER JUSTICE ACT Totals:	215.11	1,656.76	0.00	0.00	0.00	0.00

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
OX350 - CHILD WELFARE/CHILD CARE OP						
089.480.0X350.54298	36,701.39	36,324.27	30,000.00	25,000.00	25,000.00	25,000.00
OX350 - CHILD WELFARE/CHILD CARE OP Totals:	36,701.39	36,324.27	30,000.00	25,000.00	25,000.00	25,000.00
OY080 - IV-E OPERATING						
089.480.0Y080.65791	22.95	0.00	0.00	0.00	0.00	0.00
OY080 - IV-E OPERATING Totals:	22.95	0.00	0.00	0.00	0.00	0.00
12170 - CORE 80/20						
089.480.12170.52000	-165,459.45	-129,982.62	-130,000.00	-130,000.00	-130,000.00	-130,000.00
089.480.12170.52630	1,055.35	1,224.43	0.00	1,100.00	1,100.00	1,100.00
089.480.12170.53123	1.37	2.07	0.00	2.00	2.00	2.00
12170 - CORE 80/20 Totals:	-164,402.73	-128,756.12	-130,000.00	-128,898.00	-128,898.00	-128,898.00
12181 - CORE 100%						
089.480.12181.51110	40,188.00	41,982.00	46,000.00	45,000.00	47,000.00	47,000.00
089.480.12181.51511	9,438.24	10,110.24	12,000.00	11,000.00	12,500.00	12,500.00
089.480.12181.51512	185.76	185.76	200.00	200.00	200.00	200.00
089.480.12181.51520	526.32	548.97	600.00	600.00	650.00	650.00
089.480.12181.51521	2,411.28	2,518.92	2,600.00	2,600.00	2,800.00	2,800.00
089.480.12181.51530	2,250.36	2,347.44	2,500.00	2,600.00	2,800.00	2,800.00
089.480.12181.51533	190.86	197.31	300.00	400.00	400.00	400.00
089.480.12181.52000	165,459.45	129,982.62	130,000.00	130,000.00	130,000.00	130,000.00
089.480.12181.52253	1.40	0.00	0.00	0.00	0.00	0.00
089.480.12181.52255	1,983.66	1,907.46	2,000.00	2,100.00	2,100.00	2,100.00
089.480.12181.52630	1,798.79	1,986.94	1,800.00	1,700.00	1,700.00	1,700.00
089.480.12181.52661	1,303.21	1,370.42	1,370.00	1,394.00	1,394.00	1,394.00
089.480.12181.52680	241.48	185.83	250.00	400.00	400.00	400.00
089.480.12181.52820	18,668.99	90.06	120.00	50.00	50.00	50.00
089.480.12181.53121	232.87	121.21	150.00	120.00	120.00	120.00
089.480.12181.53123	5.03	0.00	0.00	0.00	0.00	0.00
089.480.12181.53124	274.86	286.50	250.00	20.00	20.00	20.00
089.480.12181.53400	0.00	1.73	0.00	0.00	0.00	0.00
089.480.12181.54173	140.84	160.32	150.00	150.00	150.00	150.00
089.480.12181.54298	0.00	0.00	40.00	40.00	40.00	40.00
12181 - CORE 100% Totals:	245,301.40	193,983.73	200,330.00	198,374.00	202,324.00	202,324.00
12182 - CORE - CLIENT SERVICES						
089.480.12182.55778	305.95	816.10	4,865.00	5,000.00	5,000.00	5,000.00
089.480.12182.55804	0.00	0.00	0.00	500.00	500.00	500.00
12182 - CORE - CLIENT SERVICES Totals:	305.95	816.10	4,865.00	5,500.00	5,500.00	5,500.00

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
32121 - 80/20 CHILD WELFARE						
089.480.32121.51110 PERSONNEL COSTS	290,608.63	304,851.24	280,000.00	285,000.00	310,000.00	310,000.00
089.480.32121.51511 HEALTH INSURANCE	62,170.02	59,804.39	70,000.00	60,000.00	75,000.00	75,000.00
089.480.32121.51512 LIFE INSURANCE	1,026.86	868.32	1,500.00	800.00	800.00	800.00
089.480.32121.51520 M'CARE	3,876.93	4,102.26	6,000.00	4,100.00	4,250.00	4,250.00
089.480.32121.51521 RETIREMENT	16,833.48	14,628.90	17,000.00	15,000.00	16,500.00	16,500.00
089.480.32121.51521 FICA	16,539.27	17,520.02	17,000.00	17,000.00	17,500.00	17,500.00
089.480.32121.51530 WORKERS COMPENSATION	1,174.53	929.11	2,000.00	1,500.00	1,500.00	1,500.00
089.480.32121.51533 CONTRACT	70,343.61	58,174.42	2,500.00	110,000.00	110,000.00	110,000.00
089.480.32121.51910 SFY YEAR END ADJUSTMENTS B'	17,923.03	92,629.76	50,000.00	5,000.00	50,000.00	50,000.00
089.480.32121.52000 AUTO EXPENSE	10,964.07	5,366.16	10,000.00	6,000.00	7,000.00	7,000.00
089.480.32121.52240 CHILD WELFARE EQUIP RENTAL	35.55	56.23	100.00	30.00	30.00	30.00
089.480.32121.52253 RENT	12,026.43	9,247.78	9,000.00	9,100.00	9,100.00	9,100.00
089.480.32121.52255 TRAVEL	19,705.90	15,571.56	20,000.00	22,000.00	22,000.00	22,000.00
089.480.32121.52510 TELEPHONE	4,697.13	3,225.70	3,000.00	3,000.00	3,000.00	3,000.00
089.480.32121.52630 LIABILITY INSURANCE	11,444.45	8,582.59	9,000.00	8,225.00	8,225.00	8,225.00
089.480.32121.52661 PRINTING	2,024.82	1,797.16	200.00	1,500.00	1,500.00	1,500.00
089.480.32121.52680 PURCHASE ADMIN SERVICES	87,144.18	73,087.04	75,000.00	75,000.00	75,000.00	75,000.00
089.480.32121.52820 SUPPLIES	3,126.81	8,957.64	6,500.00	8,000.00	8,000.00	8,000.00
089.480.32121.53121 POSTAGE	356.90	104.43	100.00	1,000.00	1,200.00	1,200.00
089.480.32121.53123 DESTRUCTION OF RECORDS	9,179.90	132.02	150.00	150.00	150.00	150.00
089.480.32121.53400 AUDIT	939.60	916.57	0.00	0.00	0.00	0.00
089.480.32121.54173 VITAL RECORDS	269.00	40.00	0.00	200.00	200.00	200.00
089.480.32121.54176 REGISTRATION	3,424.00	1,517.47	1,500.00	1,500.00	1,500.00	1,500.00
089.480.32121.54220 RMS ADJUSTMENTS	382,844.78	412,288.91	365,000.00	350,000.00	350,000.00	350,000.00
089.480.32121.54298 DOCUMENT SCANNING	1,572.97	1,310.85	1,000.00	1,000.00	1,000.00	1,000.00
089.480.32121.63124						
32121 - 80/20 CHILD WELFARE Totals:	1,030,252.85	1,095,710.53	946,550.00	985,105.00	1,073,455.00	1,073,455.00
32122 - 100% CHILD WELFARE						
089.480.32122.51110 PERSONNEL COSTS	94,992.29	133,381.51	150,000.00	160,000.00	167,000.00	167,000.00
089.480.32122.51511 HEALTH INSURANCE	14,943.88	20,243.85	22,000.00	22,000.00	24,000.00	24,000.00
089.480.32122.51512 LIFE INSURANCE	294.12	371.95	250.00	400.00	400.00	400.00
089.480.32122.51520 M'CARE	1,288.35	1,867.33	1,900.00	2,100.00	2,200.00	2,200.00
089.480.32122.51521 RETIREMENT	5,292.06	7,451.12	10,000.00	8,000.00	10,000.00	10,000.00
089.480.32122.51530 FICA	5,508.65	7,671.85	10,000.00	10,000.00	12,000.00	12,000.00
089.480.32122.51533 WORKERS COMPENSATION	392.72	394.62	1,000.00	1,000.00	1,000.00	1,000.00
089.480.32122.51910 CONTRACT	52,631.00	84,226.00	130,000.00	71,589.00	82,000.00	82,000.00
089.480.32122.52000 SFY YEAR END ADJUSTMENTS B'	-17,923.03	-92,629.76	-50,000.00	-50,000.00	-50,000.00	-50,000.00
089.480.32122.52240 AUTO EXPENSE	727.42	710.25	360.00	2,200.00	2,200.00	2,200.00
089.480.32122.52252 EQUIPMENT RENTAL	0.12	0.00	0.00	0.00	0.00	0.00
089.480.32122.52255 RENT	3,278.60	3,819.19	3,100.00	4,300.00	4,300.00	4,300.00
089.480.32122.52510 TRAVEL	353.64	4,731.32	400.00	7,000.00	7,000.00	7,000.00
089.480.32122.52630 TELEPHONE	2,888.34	3,611.21	3,400.00	3,500.00	3,500.00	3,500.00
089.480.32122.52661 LIABILITY INSURANCE	1,303.21	2,850.69	2,851.00	3,114.00	3,114.00	3,114.00
089.480.32122.52680 PRINTING	403.74	525.24	600.00	700.00	700.00	700.00
089.480.32122.52820 PURCHASE ADMIN SERVICES	185.44	16,167.25	800.00	800.00	800.00	800.00

OTERO COUNTY - SOCIAL SERVICES FUND

2026 ADOPTED BUDGET

	2023	2024	2025	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED	
089.480.32122.53121	379.88	2,172.59	1,000.00	1,000.00	1,000.00	1,000.00	
089.480.32122.53123	122.70	8.47	25.00	150.00	150.00	150.00	
089.480.32122.53124	564.48	562.74	500.00	500.00	500.00	500.00	
089.480.32122.53410	14.17	21.84	20.00	25.00	25.00	25.00	
089.480.32122.54173	140.84	320.64	80.00	80.00	80.00	80.00	
089.480.32122.54176	0.00	134.45	0.00	0.00	0.00	0.00	
089.480.32122.54298	2,873.95	1,438.78	4,000.00	4,000.00	5,000.00	5,000.00	
32122 - 100% CHILD WELFARE Totals:	170,656.57	200,053.13	292,286.00	252,458.00	276,969.00	276,969.00	
49020 - MISCELLANEOUS							
089.490.49020.56000	0.00	4,818.72	0.00	0.00	0.00	0.00	
49020 - MISCELLANEOUS Totals:	0.00	4,818.72	0.00	0.00	0.00	0.00	
49542 - GENERAL HUMAN SERVICES FUNDING							
089.495.49542.88045	131,182.00	168,818.00	0.00	0.00	0.00	0.00	
49542 - GENERAL HUMAN SERVICES FUNDING Totals:	131,182.00	168,818.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES	4,548,811.09	4,784,814.59	4,922,395.00	4,898,507.00	5,273,160.00	5,273,160.00	
089 - OTERO COUNTY SOCIAL SERVICES Totals:	-201,127.42	317,485.87	622,826.00	5,183.00	-143,942.00	-97,936.00	

OTERO COUNTY

#90 Clerk Hire Fund

FY2026 Final Budget



Clerk Hire Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Fee Accounts (380)	\$ 184,463	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
TOTAL REVENUES	\$ 184,463	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
Expenditures						
General Government (400)	\$ 190,178	\$ 216,996	\$ 222,532	\$ 233,089	\$ 235,243	\$ 12,711
Misc. (490)						\$ -
TOTAL EXPENDITURES	\$ 190,178	\$ 216,996	\$ 222,532	\$ 233,089	\$ 235,243	\$ 12,711
Increase (Decrease) to fund	\$ (5,715)	\$ (36,996)	\$ (42,532)	\$ (53,089)	\$ (55,243)	\$ (12,711)

	2019	2020	2021	2022	2023	2024 estimate
Ending Fund Balance	\$ 473,959	\$ 506,055	\$ 569,055	\$ 624,759	\$ 665,972	\$ 625,944
12/31/26 Estimate	\$ 610,729					

90 days of Expenditures:	6 Months:
\$ 58,811	\$ 117,622

OTERO COUNTY - CLERK HIRE FUND

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
090 - CLERK HIRE FUND						
380 - FEE ACCOUNTS						
090.380.38310	184,463.23	195,131.66	180,000.00	180,000.00	180,000.00	180,000.00
EXCESS FEES (CLERK)	184,463.23	195,131.66	180,000.00	180,000.00	180,000.00	180,000.00
380 - FEE ACCOUNTS Totals:						
	184,463.23	195,131.66	180,000.00	180,000.00	180,000.00	180,000.00
TOTAL REVENUES						
	184,463.23	195,131.66	180,000.00	180,000.00	180,000.00	180,000.00
40230 - CLERK HIRE						
090.400.40230.11100	118,479.30	97,018.16	151,387.00	151,387.00	158,064.00	158,868.00
090.400.40230.12100	430.79	894.46	200.00	200.00	200.00	200.00
090.400.40230.14200	127.00	108.00	142.00	142.00	142.00	142.00
090.400.40230.14320	9,624.00	10,296.00	22,032.00	22,032.00	23,000.00	24,240.00
090.400.40230.14350	464.40	299.21	500.00	500.00	500.00	500.00
090.400.40230.14400	8,922.91	7,192.98	11,596.00	11,596.00	12,107.00	12,169.00
090.400.40230.14500	7,108.76	4,875.82	9,095.00	9,095.00	9,496.00	9,544.00
090.400.40230.21400	9,240.17	2,193.62	2,200.00	2,200.00	2,200.00	2,200.00
090.400.40230.21450	8,399.40	0.00	500.00	500.00	500.00	500.00
090.400.40230.31110	21,934.72	21,376.86	20,000.00	20,000.00	22,000.00	22,000.00
090.400.40230.33100	274.72	201.37	400.00	400.00	400.00	400.00
090.400.40230.34500	2,804.27	2,857.08	2,800.00	2,800.00	2,800.00	2,800.00
090.400.40230.36300	1,630.91	204.10	250.00	250.00	250.00	250.00
090.400.40230.37500	0.00	0.00	500.00	500.00	500.00	500.00
090.400.40230.37900	0.00	0.00	200.00	200.00	200.00	200.00
090.400.40230.49500	206.54	156.29	200.00	200.00	200.00	200.00
090.400.40230.59300	530.00	530.00	530.00	530.00	530.00	530.00
40230 - CLERK HIRE Totals:	190,177.89	148,203.95	222,532.00	222,532.00	233,089.00	235,243.00
TOTAL EXPENDITURES						
	190,177.89	148,203.95	222,532.00	222,532.00	233,089.00	235,243.00
090 - CLERK HIRE FUND Totals:	-5,714.66	46,927.71	-42,532.00	-42,532.00	-53,089.00	-55,243.00

OTERO COUNTY

#100 Otero County Land Trust Fund

FY2026 Final Budget



Land Trust Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to
Revenue						
Misc. (360)	\$ 1,891	\$ -	\$ 500	\$ 500	\$ 500	\$ -
TOTAL REVENUES	\$ 1,891	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Expenditures						
Conservation (461)	\$ 1,196	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
TOTAL EXPENDITURES	\$ 1,196	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -
Increase (Decrease) to fund	\$ 695	\$ (1,700)	\$ (1,200)	\$ (1,200)	\$ (1,200)	\$ -
	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 65,056	\$ 64,001	\$ 63,497	\$ 65,970	\$ 64,770	\$ -
12/31/26 Estimate	\$ 63,570					

100 - OTERO LAND TRUST FUND	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
360 - MISCELLANEOUS REVENUES						
100.360.36120 INTEREST EARNINGS	1,890.99	2,877.45	500.00	500.00	500.00	500.00
360 - MISCELLANEOUS REVENUES Totals:	1,890.99	2,877.45	500.00	500.00	500.00	500.00
TOTAL REVENUES	1,890.99	2,877.45	500.00	500.00	500.00	500.00
46120 - OPEN SPACE DEVELOPMENT						
100.461.46120.35200 LEGAL SERVICES	0.00	0.00	500.00	500.00	500.00	500.00
100.461.46120.35270 STEWARDSHIP / MONITORING	1,196.16	1,098.79	1,200.00	1,200.00	1,200.00	1,200.00
46120 - OPEN SPACE DEVELOPMENT Totals:	1,196.16	1,098.79	1,700.00	1,700.00	1,700.00	1,700.00
TOTAL EXPENDITURES	1,196.16	1,098.79	1,700.00	1,700.00	1,700.00	1,700.00
100 - OTERO LAND TRUST FUND Totals:	694.83	1,778.66	-1,200.00	-1,200.00	-1,200.00	-1,200.00

OTERO COUNTY

#11 Small Business Development Revolving Loan Fund (Component Unit Only)

FY2026 Final Budget



SMALL BUSINESS DEVELOPMENT REVOLVING LOAN FUND

Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)	\$ -	\$ 159,000	\$ 234,000	\$ 167,700	\$ 167,700	\$ (66,300)
Charges for Service (340)	\$ 6,400	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000	
Misc. (360)	\$ 19,663	\$ 16,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ (5,000)
Fee Accounts (380)	\$ 568	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
TOTAL REVENUES	\$ 26,631	\$ 179,400	\$ 273,400	\$ 200,100	\$ 200,100	\$ (71,300)
Expenditures						
Economic Development (465)	\$ 920	\$ 253,300	\$ 254,300	\$ 84,800	\$ 84,800	\$ (169,500)
Misc. (490)	\$ 10,333	\$ 300	\$ 500	\$ 21,000	\$ 21,000	\$ 20,500
TOTAL EXPENDITURES	\$ 11,253	\$ 11,253	\$ 254,800	\$ 105,800	\$ 105,800	\$ (149,000)
Increase (Decrease) to fund	\$ 15,378	\$ 168,147	\$ 18,600	\$ 94,300	\$ 94,300	\$ 77,700

OTERO COUNTY - SMALL BUSINESS DEVELOP RLF

2026 ADOPTED BUDGET

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED 12/31/24	2025 ESTIMATE	2026 REQUESTED	2026 ADOPTED
011 - SMALL BUSINESS DEVELOP RLF						
330 - INTERGOVERNMENTAL REVENUE						
011.330.33440 CDBG GRANT	0.00	0.00	210,000.00	65,000.00	145,000.00	145,000.00
011.330.33441 CDBG GRANT - ADMIN	0.00	0.00	24,000.00	1,300.00	22,700.00	22,700.00
330 - INTERGOVERNMENTAL REVENUE Totals:	0.00	0.00	234,000.00	66,300.00	167,700.00	167,700.00
340 - CHARGES FOR SERVICES						
011.340.34161 MISCELLANEOUS FEES	6,400.00	1,050.00	4,000.00	2,000.00	2,000.00	2,000.00
340 - CHARGES FOR SERVICES Totals:	6,400.00	1,050.00	4,000.00	2,000.00	2,000.00	2,000.00
360 - MISCELLANEOUS REVENUES						
011.360.36230 LOAN REPAYMENTS	19,663.22	30,010.55	35,000.00	20,000.00	30,000.00	30,000.00
360 - MISCELLANEOUS REVENUES Totals:	19,663.22	30,010.55	35,000.00	20,000.00	30,000.00	30,000.00
380 - FEE ACCOUNTS						
011.380.38440 ADMIN - DA BUILDING	568.50	262.80	400.00	120.00	400.00	400.00
380 - FEE ACCOUNTS Totals:	568.50	262.80	400.00	120.00	400.00	400.00
TOTAL REVENUES	26,631.72	31,323.35	273,400.00	88,420.00	200,100.00	200,100.00
46510 - ECONOMIC DEVELOPMENT SUPP						
011.465.46510.33120 ADVERTISING/MARKETING	0.00	1,726.92	1,700.00	500.00	300.00	300.00
46510 - ECONOMIC DEVELOPMENT SUPP Totals:	0.00	1,726.92	1,700.00	500.00	300.00	300.00
46530 - CDBG LOAN FUND						
011.465.46530.14530 CDBG GRANT - ADMIN	143.49	144.33	35,000.00	2,500.00	32,500.00	32,500.00
011.465.46530.19200 CONTRACT SERVICES	855.00	880.00	1,500.00	1,500.00	1,500.00	1,500.00
011.465.46530.19250 CDBG LOANS	0.00	0.00	110,000.00	65,000.00	45,000.00	45,000.00
011.465.46530.35200 CDBG LOAN LEGAL SERVICES	43.50	19.00	2,000.00	300.00	2,000.00	2,000.00
011.465.46530.49500 MISCELLANEOUS	-6.40	106.40	3,500.00	3,500.00	3,500.00	3,500.00
46530 - CDBG LOAN FUND Totals:	1,035.59	1,149.73	152,000.00	72,800.00	84,500.00	84,500.00
46550 - REVOLVED LOANS						
011.465.46550.35860 REVOLVED LOANS	0.00	0.00	100,000.00	0.00	0.00	0.00
011.465.46550.35865 REVOLVED LOAN LEGAL SERVICE	-116.00	-116.00	600.00	0.00	0.00	0.00
46550 - REVOLVED LOANS Totals:	-116.00	-116.00	100,600.00	0.00	0.00	0.00
49020 - MISCELLANEOUS						
011.490.49020.14530 DA BUILDING FEES - ADMIN	333.41	140.66	400.00	0.00	0.00	0.00
011.490.49020.56000 TREASURER'S COLLECT FEES	0.00	0.00	100.00	0.00	0.00	0.00
011.490.49020.61450 BAD DEBT EXPENSE	10,000.00	0.00	0.00	0.00	21,000.00	21,000.00
49020 - MISCELLANEOUS Totals:	10,333.41	140.66	500.00	0.00	21,000.00	21,000.00
TOTAL EXPENDITURES	11,253.00	2,901.31	254,800.00	73,300.00	105,800.00	105,800.00
011 - SMALL BUSINESS DEVELOP RLF Totals:	15,378.72	28,422.04	18,600.00	15,120.00	94,300.00	94,300.00

OTERO COUNTY

#95 E911 Fund **(Component Unit Only)**

FY2026 Final Budget



E 911 Fund Budget Summary 2026 Budget

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Preliminary Budget	2026 Adopted Budget	Increase (Decrease) Comparing 2025 to 2026
Revenue						
Intergovernmental (330)						\$ -
Charges for Service (340)	\$ 512,567	\$ 390,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ -
Misc. (360)	\$ 9,771	\$ 800	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Other Financing Sources (390)						\$ -
TOTAL REVENUES	\$ 522,338	\$ 390,800	\$ 485,000	\$ 485,000	\$ 485,000	\$ -
Expenditures						
Public Safety (420)	\$ 455,408	\$ 574,074	\$ 624,075	\$ 627,219	\$ 627,219	\$ 3,144
TOTAL EXPENDITURES	\$ 455,408	\$ 574,074	\$ 624,075	\$ 627,219	\$ 627,219	\$ 3,144
Increase (Decrease) to fund	\$ 66,930	\$ (183,274)	\$ (139,075)	\$ (142,219)	\$ (142,219)	\$ (3,144)

	2020	2021	2022	2023	2024	2025
Ending Fund Balance	\$ 465,904	\$ 527,703	\$ -	\$ 742,609	\$ 1,103,507	\$ -
12/31/26 Estimate	\$ 961,288					

	2023	2024	2025	2025	2026	2026
	ACTUAL	ACTUAL	ADOPTED 12/31/24	ESTIMATE	REQUESTED	ADOPTED
095 - E-911						
340 - CHARGES FOR SERVICES						
095.340.34210						
911 SURCHARGE	512,566.86	593,827.60	475,000.00	475,000.00	475,000.00	475,000.00
340 - CHARGES FOR SERVICES Totals:	512,566.86	593,827.60	475,000.00	475,000.00	475,000.00	475,000.00
360 - MISCELLANEOUS REVENUES						
095.360.36120						
INTEREST EARNINGS	9,770.76	23,166.35	10,000.00	10,000.00	10,000.00	10,000.00
360 - MISCELLANEOUS REVENUES Totals:	9,770.76	23,166.35	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL REVENUES	522,337.62	616,993.95	485,000.00	485,000.00	485,000.00	485,000.00
42150 - E-911						
095.420.42150.22900						
OPERATING SUPPLIES	2,256.94	767.73	3,000.00	3,000.00	3,000.00	3,000.00
095.420.42150.31800						
PURCHASED SERVICES-COMM	99,871.03	110,915.67	145,000.00	145,000.00	145,000.00	145,000.00
095.420.42150.34540						
SECOM CIRCUIT	17,755.00	17,236.80	22,000.00	22,000.00	22,000.00	22,000.00
095.420.42150.36350						
EQUIPMENT REPAIRS	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00
095.420.42150.36900						
MAINTENANCE CONTRACTS	75,919.00	141,343.69	150,000.00	150,000.00	150,000.00	150,000.00
095.420.42150.38150						
TRAINING	10,144.87	10,819.42	15,000.00	15,000.00	15,000.00	15,000.00
095.420.42150.54100						
DEPRECIATION EXP-EQUIPMEN	225,938.80	159,107.40	159,107.00	159,107.00	159,107.00	159,107.00
095.420.42150.61310						
LEASE PURCHASE-PRINCIPAL	0.07	0.47	110,325.00	110,325.00	113,469.00	113,469.00
095.420.42150.62200						
LEASE PURCHASE-INTEREST	22,672.80	19,700.40	16,643.00	16,643.00	16,643.00	16,643.00
095.420.42150.80000						
PURCHASES UNDER \$5,000	849.50	1,547.55	0.00	0.00	0.00	0.00
42150 - E-911 Totals:	455,408.01	461,439.13	624,075.00	624,075.00	627,219.00	627,219.00
TOTAL EXPENDITURES	455,408.01	461,439.13	624,075.00	624,075.00	627,219.00	627,219.00
095 - E-911 Totals:	66,929.61	155,554.82	-139,075.00	-139,075.00	-142,219.00	-142,219.00