Rolf Hechler
Mayor

Amanda Forrister
Mayor Pro-Tem

Merry Jo Fahl
Commissioner

Destiny Mitchell
Commissioner

Ingo Hoeppner
Commissioner

Gary Whitehead
City Manager

505 Sims St.
Truth or Consequences, New Mexico 87901
P: 575-894-6673 ♦ F: 575-894-7767
www.torcnm.org

REGULAR MEETING

THE REGULAR MEETING OF THE CITY COMMISSION OF THE CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO, TO BE HELD IN THE COMMISSION CHAMBERS, 405 W. 3RD ST., ON WEDNESDAY, MAY 14, 2025; TO START AT 9:00 A.M.

A. CALL TO ORDER

B. INTRODUCTION
   1. ROLL CALL
      Hon. Rolf Hechler, Mayor
      Hon. Amanda Forrister, Mayor Pro-Tem
      Hon. Destiny Mitchell, Commissioner
      Hon. Merry Jo Fahl, Commissioner
      Hon. Ingo Hoeppner, Commissioner
   2. SILENT MEDITATION
   3. PLEDGE OF ALLEGIANCE
   4. APPROVAL OF AGENDA

C. PRESENTATIONS
   1. Presentation: 2024 Audit Results.

D. PUBLIC HEARING (5 Minute Rule Applies for Public Input)
   1. Discussion/Input: South Central Regional Transit District Public Outreach Presentation.
   2. Discussion/Input: Review of the Preliminary (Interim) FY 2025-26 Budget.

E. PUBLIC COMMENT (3 Minute Rule Applies)

F. REPORTS
   1. City Manager
      a. Police Department Update
      b. Department Head Reports
   2. City Commission
   3. City Attorney

G. CONSENT CALENDAR
1. City Commission Regular Minutes, April 9, 2025
2. City Commission Regular Minutes, April 23, 2025
3. Acknowledge Library Advisory Board Minutes, April 28, 2025
4. April 2025 Accounts Payable
5. Take Home Vehicle Forms
6. Purchase report of items between $20,000 and $60,000

H. ORDINANCES/RESOLUTIONS/ZONING
1. Discussion/Action: Resolution No. 41 24/25 for the Sale of Surplus Property to be sold at the June 13, 2025, Auction through JJ Kane Auctions.
2. Discussion/Action: Resolution No. 42 24/25 Approval of Audit Results for 2024.
3. Discussion/Action: Resolution No. 43 24/25 Approval of the Fiscal Year 25/26 Interim Budget.
4. Discussion/Action: Resolution No. 44 24/25 in support of the Infrastructure Capital Improvement Plan (ICIP) for the Sierra Joint Office on Aging (SJOA).

I. NEW BUSINESS
1. Discussion/Update : Infrastructure Capital Improvement Plan (ICIP) Process.
2. Discussion/Action: MOU between City of T or C and T or C Municipal School District.
3. Discussion/Action: Agreement between the Sierra County Swim Team and the City of Truth or Consequences to Utilize the J.A. Hodges Municipal Swimming Pool.
4. Discussion/Action: Agreement for Services between Manana and the City of Truth or Consequences.
5. Discussion/Action: Temporary Golf Course Operation Proposal.

J. EXECUTIVE SESSION
1. Threatened & Pending Litigation (Angela Gonzales vs. City of T or C) pursuant to 10-15-1(H.7).
2. Threatened & Pending Litigation (Ron Fenn vs. City of T or C) pursuant to 10-15-1(H.7).

K. RETURN TO REGULAR SESSION; ACTION (if any)
1. Threatened & Pending Litigation (Angela Gonzales vs. City of T or C) pursuant to 10-15-1(H.7).
2. Threatened & Pending Litigation (Ron Fenn vs. City of T or C) pursuant to 10-15-1(H.7).

L. ADJOURNMENT

The meeting will be streamed through Facebook Live on the City of Truth or Consequences Public Information Facebook Page

If you are an individual with a disability who is in need of a reader, amplifier, qualified sign language interpreter, or any other form of auxiliary aid or service to attend or participate in the hearing or meeting please contact the City Clerk's Office, at 505 Sims Street, Truth or Consequences, New Mexico 87901, phone (575) 894-6673 at least one (1) week prior to the meeting or as soon as possible. Public documents, including the agenda and minutes, can be provided in various accessible formats. Please contact the City Clerk's Office if a summary or other type of accessible format is needed.

NEXT REGULAR CITY COMMISSION MEETING MAY 28, 2025 AT 4:00 P.M.

City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: C.1

SUBJECT: 2024 Audit Results
DEPARTMENT: Finance
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: City Clerk Torres
WHO WILL PRESENT THE ITEM: Chris Garner, Patillo, Brown & Hill LLP

Summary/Background:

Final Audit Results

Recommendation:

Annual audit with Pattillo, Brown & Hill, LLP for the fiscal year end June 30, 2024

Attachments:

- Presentation
  -

Fiscal Impact (Finance): Choose an item.

Click here to enter text.

Legal Review (City Attorney): Choose an item.

Click here to enter text.

Approved For Submittal By: ☒ Department Director

Reviewed by: ☐ City Clerk ☒ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. Click here to enter text. Ordinance No. Click here to enter text.
Continued To: Click here to enter a date. Referred To: Click here to enter text.
☐ Approved ☐ Denied ☐ Other: Click here to enter text.
File Name: CC Agendas 5-14-2025

PB&H PATTILLO, BROWN & HILL, L.L.P.
Certified Public Accountants & Business Consultants

City of Truth or Consequences

2024 Audit Results

May 14, 2025

Auditor's Report on the Financial Statements

Unmodified Opinion – "Clean Opinion"

- Financial Statements are presented ***fairly*** in accordance with accounting principles generally accepted in the United States of America.



Other Reports

GAGAS Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

2 Findings

Report on Compliance for Each Major Federal Program and Internal Control over Compliance Required by the Uniform Guidance

UNMODIFIED "CLEAN" OPINION

Communication with Governing Body

Matters to Be Communicated	*PBH's Comments*
Difficulties Encountered in Performing the Audit • The Council should be informed of any significant difficulties encountered in dealing with management related to the performance of the audit.	**No difficulties encountered during our audit**

Communication with Governing Body

Matters to Be Communicated	*PBH's Comments*
Significant Audit Adjustments and Unadjusted Differences Considered by Management to be Immaterial • The Council should be informed of all significant audit adjustments arising from the audit. Consideration should be given to whether an adjustment is indicative of a significant deficiency or a material weakness in the City's internal control over financial reporting, or in its process for reporting interim financial information, that could cause future financial statements to be materially misstated. the Council should also be informed of uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.	**Cash to accrual adjustments** **None**

Communication with Governing Body

Matters to Be Communicated	*PBH's Comments*
Disagreements With Management • Disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the City's financial statements, or the auditor's report.	We had no disagreement with management.

Communication with Governing Body

Matters to Be Communicated	*PBH's Comments*
Management's consultation with other accountants • In some cases, management may decide to consult about auditing and accounting matters, If management has consulted with other accountants about an auditing and accounting matter that involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.	**We are not aware of any significant accounting or auditing matters for which management consulted with other accountants.**

Current Year Findings

- 2023-001 Cash Disbursements
  - 15 Purchase Order's dated after the purchase
  - 6 Invoice not signed to show receipt of goods
  - 3 Posting to GL account were incorrect
- 2024-002 Utility billings

Resolved Prior Year Findings

- **2023-002 Late audit**

PB&H PATTILLO, BROWN & HILL, L.L.P.
Certified Public Accountants & Business Consultants

Thank you!

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: *D.1*

SUBJECT: SCRTD Public Outreach presentation
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: Kirk Scott, SBLBF, LLC

Summary/Background:

Presentation from the SCRTD (South Central Regional Transit District). They are making efforts to solicit public opinions from area residents about current needs for transit services and choices for transit expansion.

Recommendation:

None. Presentation and public input only.

Attachments:

- Presentation

-

Fiscal Impact (Finance): **N/A**

$0.00

Legal Review (City Attorney): **N/A**

None.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☒ City Clerk ☒ Finance ☒ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: -
File Name: CC Agendas 5-14-25

South Central Regional Transit District

Public Outreach Sessions

April 2025



Welcome
Bienvenido

Thank you for attending this session. **We value your input.**

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

Today's Meeting Purposes

1. Inform you about South Central Regional Transit District (SCRTD) transit services.
2. Plan for future improvements to SCRTD transit services.

South Central Regional Transit

Follow Us - South Central Regional Transit District

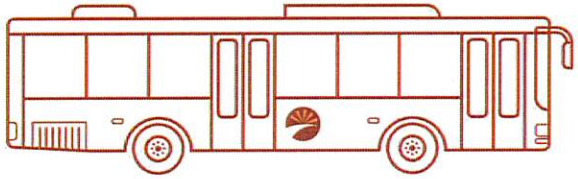
For More Information Visit **scrtd.org**

South Central Regional Transit

1 SCRTD's History

SCRTD was formed in 2006 to provide public transportation to the three-county south central New Mexico region.

Transit services started operation in 2016.



2 SCRTD's Improvements

SCRTD has expanded from four to eight bus routes. It now operates in three counties.

SCRTD has purchased new buses including battery electric full-sized and small buses.

3 New Mexico Counties where SCRTD operates



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For More Information Visit **scrtd.org**



Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

SCRTD Current Route Coverage

- Blue Route
- Green Route
- Copper Route
- Red Route
- Purple Route
- Turquoise Route
- Silver Route
- Yellow Route



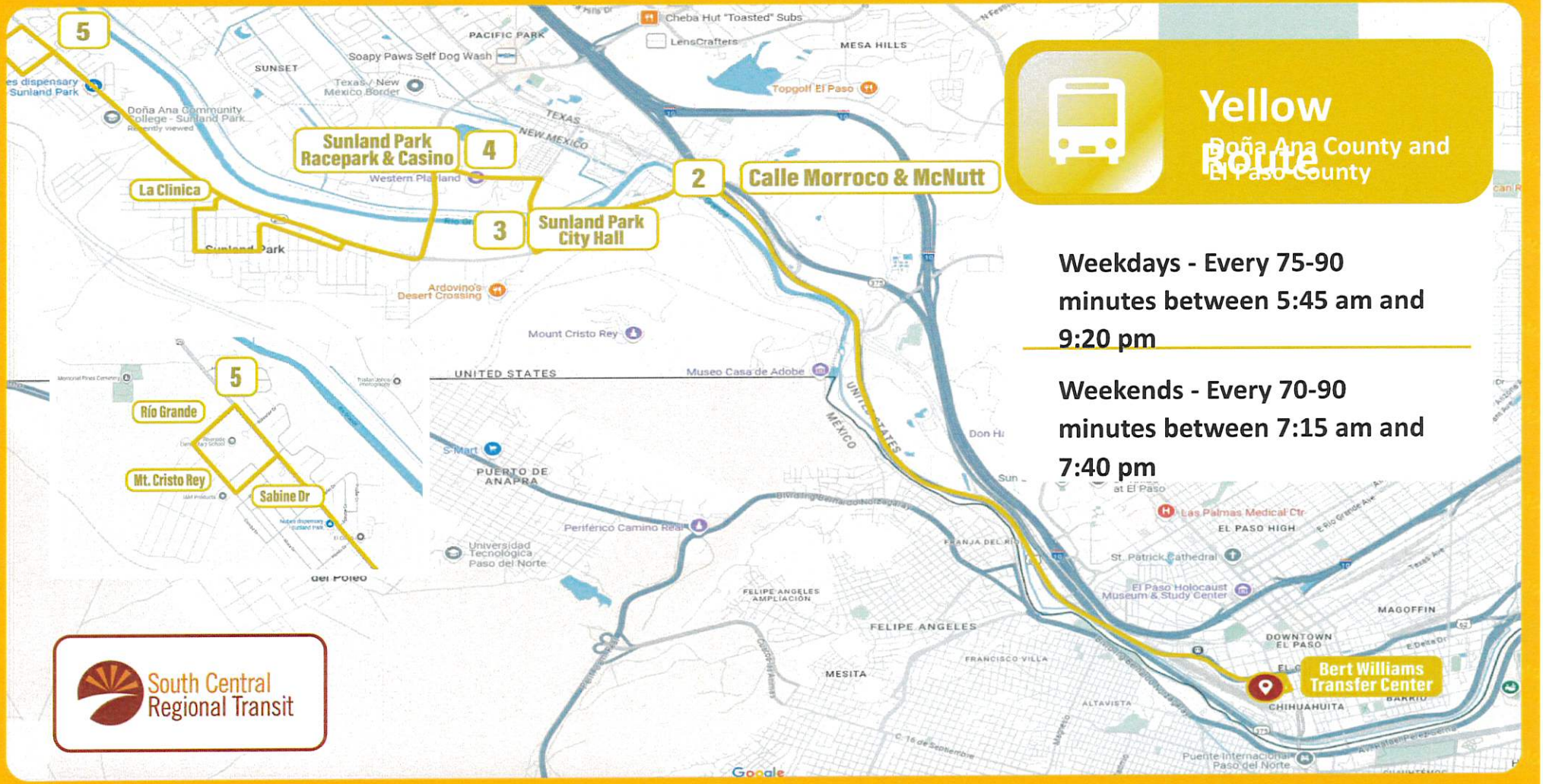
South Central Regional Transit

SCRTD connects communities across South Central New Mexico and El Paso County

Connections to other transit providers in El Paso, Las Cruces and Anthony

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For More Information Visit **scrtd.org**



Yellow Route

Doña Ana County and El Paso County

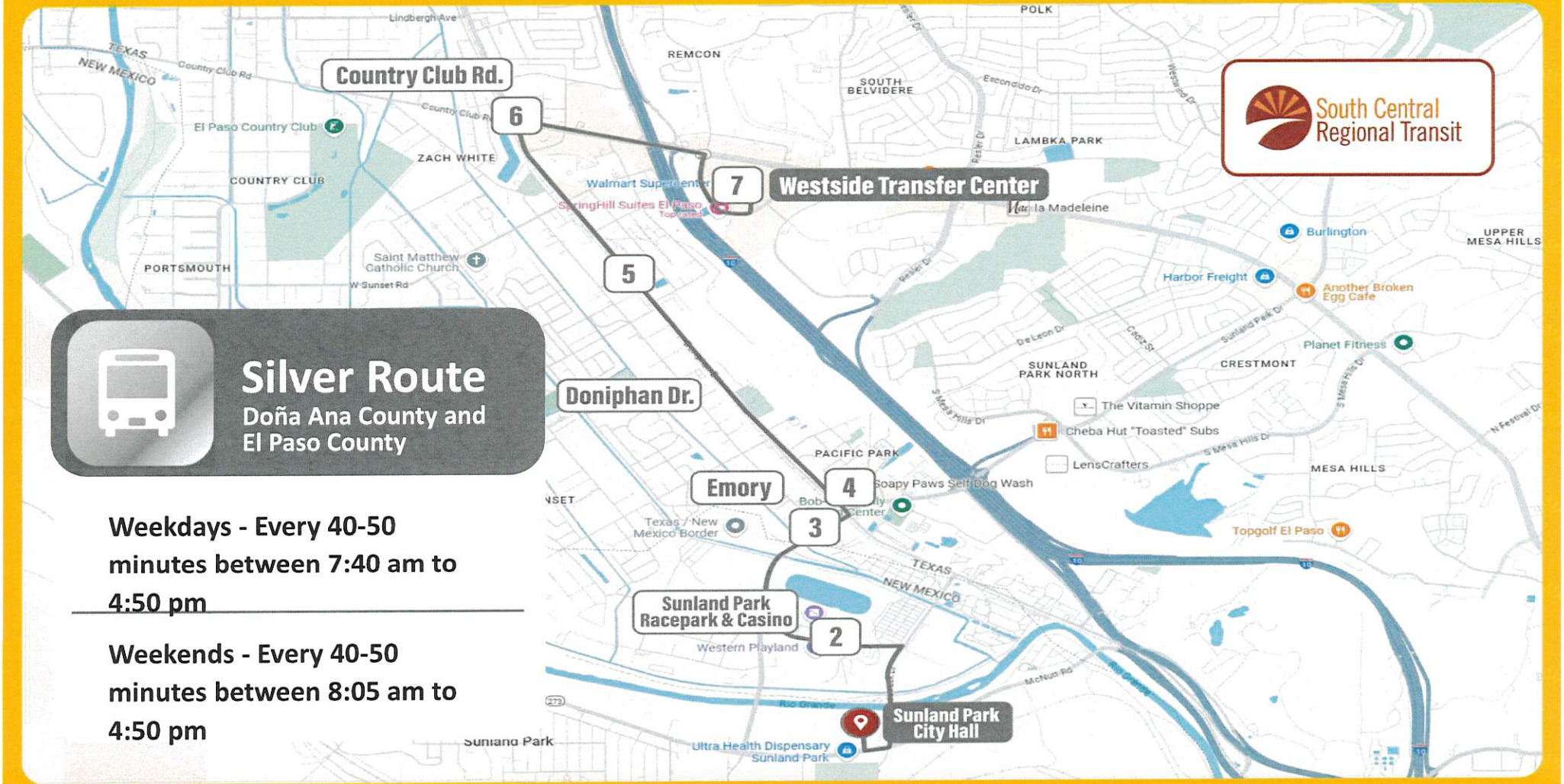
Weekdays - Every 75-90 minutes between 5:45 am and 9:20 pm

Weekends - Every 70-90 minutes between 7:15 am and 7:40 pm

South Central Regional Transit

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

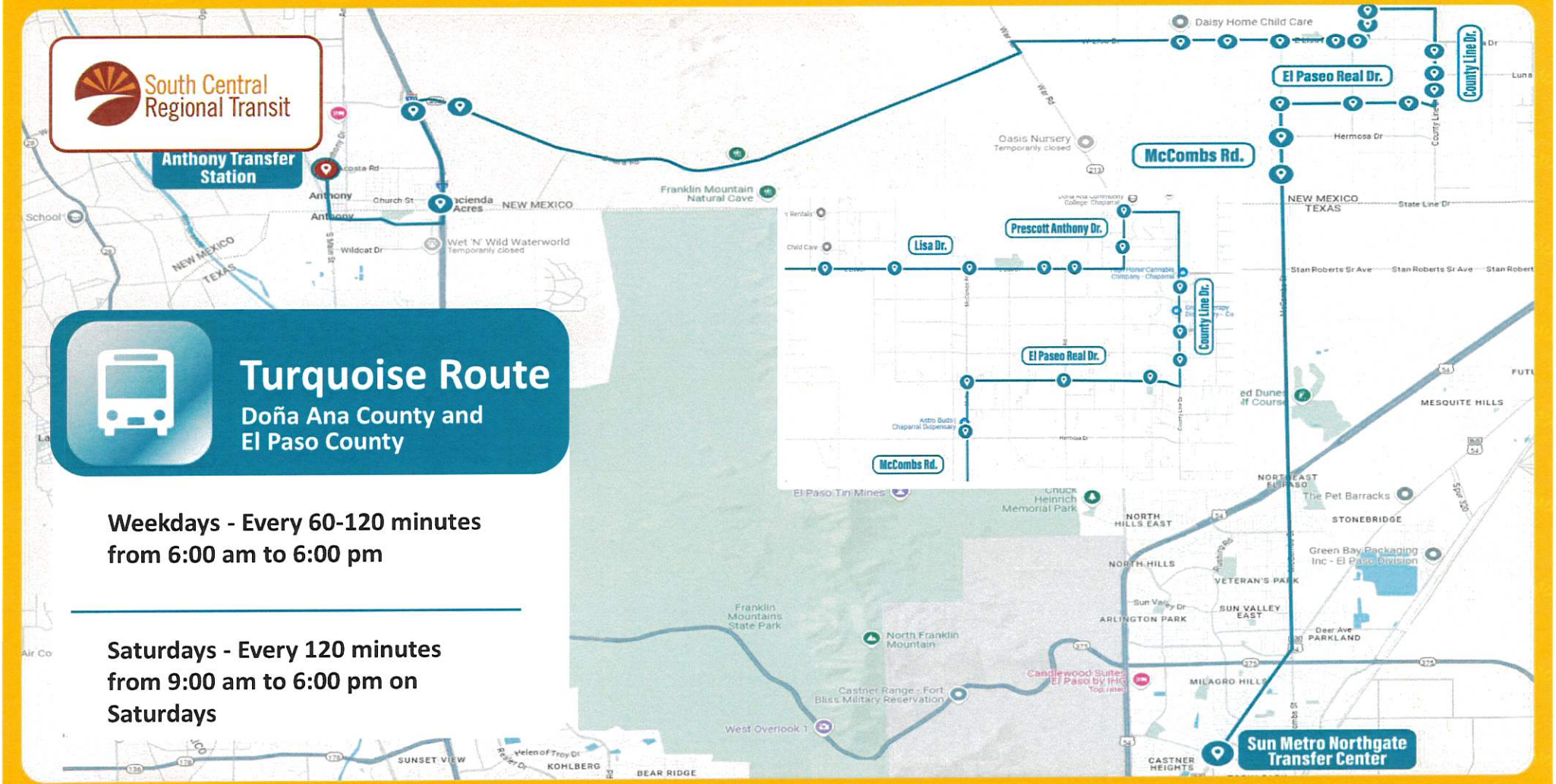


Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**


Anthony Transfer Station
Washington St.
Mercantil Ave.
Alvarez Rd.
Airport Rd.
McNutt Rd.
DACC Community College
Sunland Park City Hall
South Central Regional Transit
Purple Route
Doña Ana County
Weekdays - Every 90-105 minutes from 6:25 am to 6:25 pm
Saturdays - Every 90-105 minutes from 8:30 am to 4:00 pm on Saturdays
Follow Us - South Central Regional Transit District
For More Information Visit scrtd.org

South Central Regional Transit



Turquoise Route

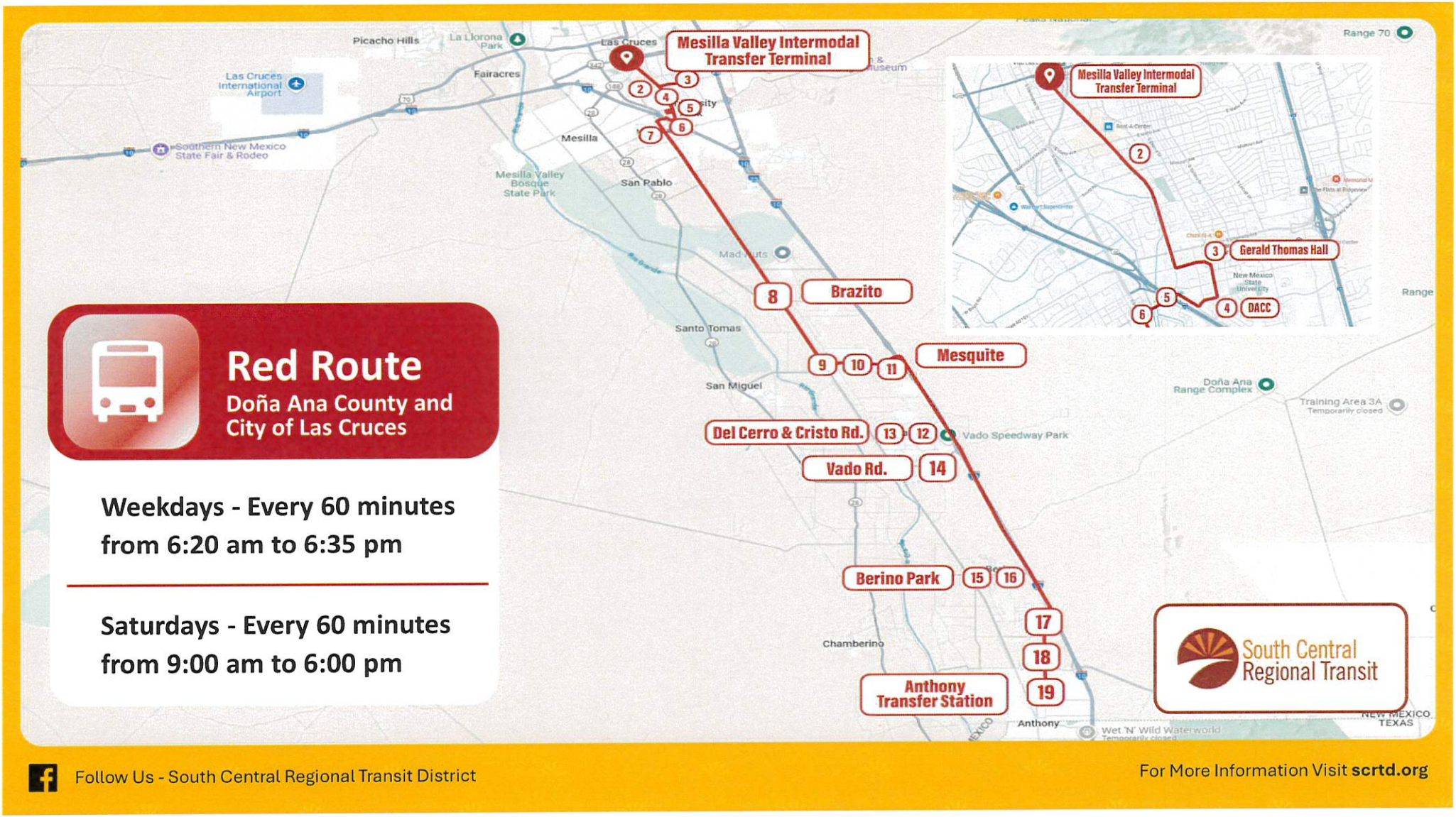
Doña Ana County and El Paso County

Weekdays - Every 60-120 minutes from 6:00 am to 6:00 pm

Saturdays - Every 120 minutes from 9:00 am to 6:00 pm on Saturdays

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**



Red Route

Doña Ana County and City of Las Cruces

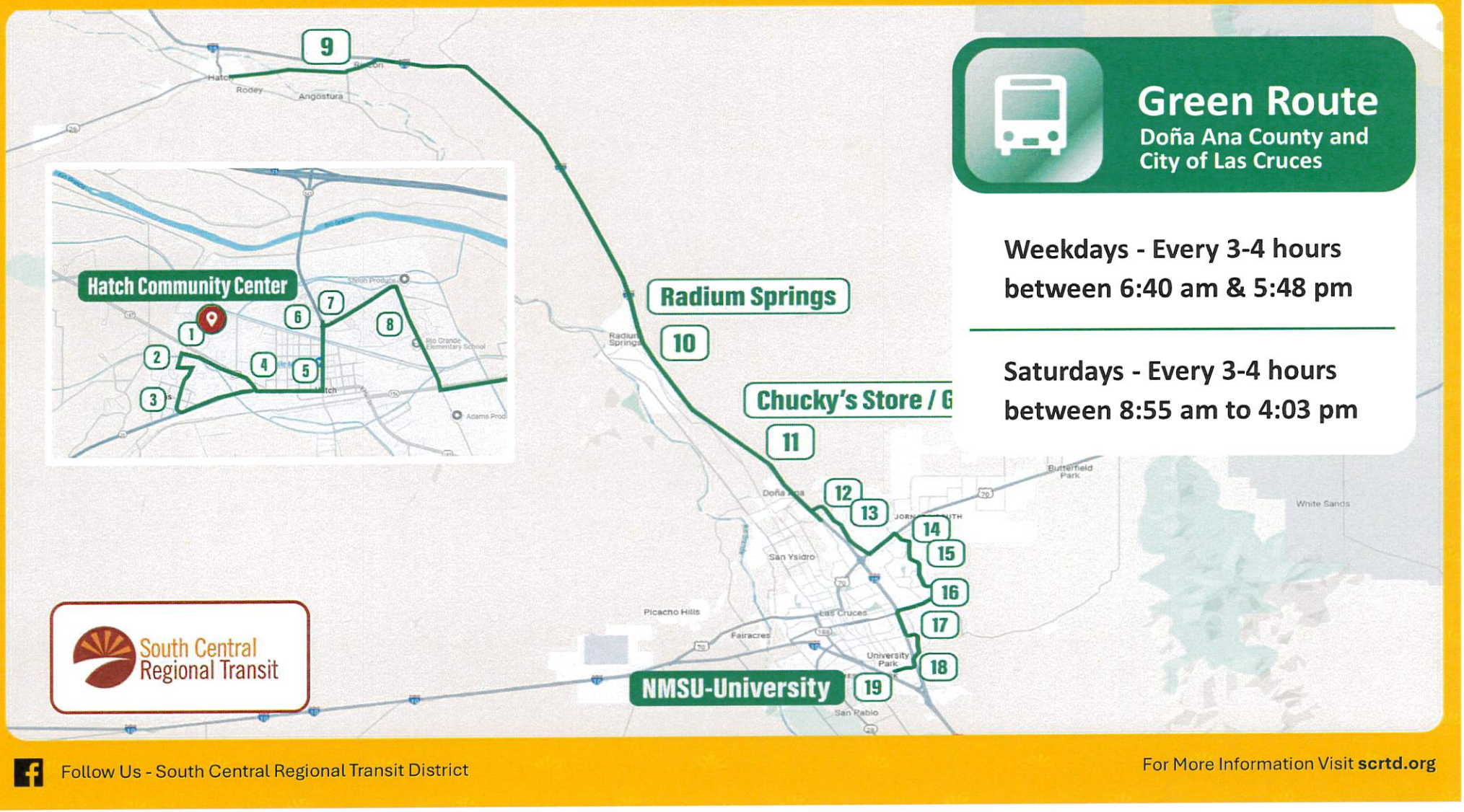
Weekdays - Every 60 minutes from 6:20 am to 6:35 pm

Saturdays - Every 60 minutes from 9:00 am to 6:00 pm

South Central Regional Transit

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**



Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

South Central Regional Transit



Copper Route

Doña Ana County

Weekdays - Every 90 minutes from 7:30 am to 5:26 pm

Saturdays - Every 90 minutes from 9:00 am to 4:00 pm

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**



Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

Key Decisions for Ten Year Plan

South Central Regional Transit

A Where should SCRTD provide service?

B When and how often should buses run?

C What other services should be offered?

Key Decisions for Ten Year Plan

South Central Regional Transit

A Where should SCRTD provide service?	**1** How best to connect to other transportation providers?
B When and how often should buses run?	**2** What vehicles and facilities are needed?
C What other services should be offered?	**3** Needed improvements to bus stops, shelters & transfer points?

We need your input

South Central Regional Transit

Both printed surveys are available at this meeting.
The same survey is available on-line at SCRTD.ORG
in English and Spanish.

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

Thank You!

South Central Regional Transit

Questions & Comments

Thank you for your participation in this effort.

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

South Central Regional Transit District

Public Outreach Sessions

April 2025

See you soon

Nos vemos pronto

Thank you for attending this session. **We value your input.**

Follow Us - South Central Regional Transit District

For More Information Visit **scrtd.org**

City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: May 15, 2024

Agenda Item #: **D.2**

SUBJECT: Review of the Preliminary (Interim) FY 2025-26 Budget
DEPARTMENT: Finance
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Finance
WHO WILL PRESENT THE ITEM: City Manager Whitehead

Summary/Background:

Review of Interim Budget for FY 2025-26

Recommendation:

Presentation and Input Only.

Attachments:

- FY 25-26 Interim Budget
  -

Fiscal Impact (Finance): Choose an item.

Click here to enter text.

Legal Review (City Attorney): Choose an item.

.

Approved For Submittal By: ☒ Department Director

Reviewed by: ☐ City Clerk ☒ Finance ☐ Legal ☐ Other: Click here to enter text.

***Final Approval*:** ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. Click here to enter text. Ordinance No. Click here to enter text.
Continued To: Click here to enter a date. Referred To: Click here to enter text.
☐ Approved ☐ Denied ☐Other: Click here to enter text.
File Name: CC Agendas 5-14-2025

Rolf Hechler
Mayor

Amanda Forrister
Mayor Pro-Tem

Merry Jo Fahl
Commissioner

Destiny Mitchell
Commissioner

Ingo Hoeppner
Commissioner

Gary Whitehead
City Manager

505 Sims St.
Truth or Consequences, New Mexico 87901
P: 575-894-6673 ♦ F: 575-894-7767
www.torcnm.org

May 7, 2025

Dear City Commission and Faculty,

RE: FINAL INTERIM BUDGET FY 25/26

We have reached the required final interim budget proceeding for FY 25/26, we would like to extend an invitation for our City Commission along with our Mayor and Pro Tem, Staff and the Public of our results.

The City has worked diligently to provide a functioning budget for the staff while keeping the budget functionary and strategic to allow for financial adjustments during final budget review.

Please, note the following items included in the Interim Packet Review:

- **Lodgers Tax Packet**
- **Capital Outlay Projects**
- **Preliminary Report for the Compensation Study (Final Budget Number Implementation- Pending)**
- **Debt Services/Shovel Ready/Engineered Projects (Funded, Matched and/or Reimbursables)**
- **GO BONDS**
- **Bonds, Local GRT, Road and City Funds**
- **City Budget Packet 100's, 200's, 300's, 400's 500's and 600**
- **Please return the binders with notes if applicable. We will reuse for final budget.**

Please, review and advise during the commission meeting. Thank you.

Best Regards,

Jocelyn Holguin
Finance Director

CC: G. Whitehead, Manager

CITY INTERIM SHECHEDULE OF EVENTS FY 25/26

DATE	TITLE	TIME
4/3/2025	INTRIM STAFF BUDGET REVIEW	COMPLETED
5/7/2025	FULL BUDGET REVIEW PACKET	COMPLETED
5/14/2025	CITY COMMISSION TO APPROVAL ➢ The Pay Study company Valiant provided preliminary figures for budget review. Implemented in final budgets.	
6/6/2025	Purchase Orders Shut Down for Reconciliations	
7/1/2025	Contracts and Projects are the only purchase orders being issued for the new Fiscal Year 25/26.	
7/9/2025	Open purchase orders for all other tangible items.	

Note: No BARS (Business Analysis & Reporting) will be allowed during the first financial quarter during the new Fiscal Year.

Rolf Hechler
Mayor

Amanda Forrister
Mayor Pro-Tem

Merry Jo Fahl
Commissioner

Destiny Mitchell
Commissioner

Ingo Hoeppner
Commissioner

Gary Whitehead
City Manager

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May 7, 2025

ALLOTED LODGERS TAX FUNDS

40% Lodgers Tax:

- **Geronimo Trail Scenic Byway**
  - **None Profit- Yes- Amount Approved $5,6000.00**
- **Geronimo Museum**
  - **None Profit- Yes- Amount Approved $6,5000.00**
- **MainStreet Truth or Consequences**
  - **None Profit-Yes- Amount Approved $60,0000.00**

Grand Total $72,100.00

General Fund:

- **Companion Animal Action Team (CAAT)**
  - **Creatures- None Profit-Yes- Granted Amount $1,5000.00**
- **Domestic Abuse Intervention Center (DAIC)**
  - **Public-None Profit-Yes- Granted Amount $3,500.00**
- **Matthew 25 Food Pantry**
  - **Meals-None Profit-Yes- Granted Amount $10,000.00**
- **Sierra Joint Office on Aging**
  - **Meals-None Profit-Yes- Granted Amount $25,000.00**
- **The Club of Sierra County**
  - **Youth-None Profit-Yes- Granted Amount $10,000.00**

Grand Total $50,000.00

FY 2025-2026

LODGERS TAX

Carry forward Cash	$	1,049,000.00	
Projected Revenue - Lodgers Tax	$	600,000.00	
Projected Revenue - Convension Fee	$	90,000.00	
Utilize 10% Carry Frwd Cash	$	100,000.00	
Budget Revenue Value	$	700,000.00	(-10% Adm -1% Art-60%/40% Split)

	Marketing/Promotion 60%	Facilities 40%	Admin Fee 10%	Arts 1% + Carry Forward	Convention Center Fee 1%
Available Funds:	$ 350,000.00	$ 280,000.00	$ 70,000.00		$ 90,000.00
Organization					
Geronimo Trails Scenic Byway					
Brochures	$ 2,000.00				
Website	$ 500.00				
Advertisement	$ 5,000.00				
Building Rent		$ 25,000.00			
MainStreet T or C					
T or C Desert Ultra	$ 7,000.00				
Redefine Campaign	$ 50,000.00				
NM Field Guide	$ 2,500.00				
Ultra Runner Magazine	$ 2,000.00				
Fiesta	$ 50,000.00				
Sierra County Arts Council 1%				$ 20,000.00	
Sierra County Rock & Gem Society	$ 15,000.00				
Sierra County Sheriff's Posse	$ 5,000.00	$ 2,500.00			
Veterans Memorial Park & Museum	$ 6,000.00	$ 5,000.00			

Sunny 505 - NM True Campaign	$ 135,000.00				
Sierra County Tourism	$ 17,000.00				
Summer Shuttle		$ 25,000.00			
Summer Concerts	$ 5,000.00	$ 15,000.00			
Golf Course - Field Supplies		$ 55,000.00			
Clerk's Office Support		$ -	$ 15,000.00		
Lodgers Tax Board Remaining Funds	$ 48,000.00				
PIO-Conven Ctr Mgt - Tourism		$ 25,000.00	$ 45,000.00		
Convention Center Improvements					$ 90,000.00
	$ 350,000.00	$ 152,500.00	$ 60,000.00	$ 20,000.00	$ 90,000.00

From Cash

Convention Center Signs (2)	$ 175,000.00

March 24, 2025

Gary Whitehead
City Manager, City of Truth or Consequences
505 Sims Street
City of Truth or Consequences, NM 87901

6RE: FY 25/26 Proposal Tourism Industry Business, Events, Attractions Website, Social Media, Brochure Delivery NM Statewide and "I" Brochure Update /Reprint

Honorable City Manager Gary Whitehead,

This is our annual Contract for Services Proposal from our Sierra County Recreation and Tourism Advisory Board to provide the following services to the City of Truth or Consequences for the Fiscal Year FY 25/26.

1. Tourism Website maintenance, updates, www.sierracounty.info, Website, SEO, maintenance of the Facebook Page, Twitter Feed, Pinterest site, Instagram, Blogs, Go Travel Sites/Go-New Mexico website, Google DMO site maintenance, Banner Ads, Facebook Ads, Google Ads, etc. Our www.sierracounty.info website also contains current detailed information on all Lodging, Dining and Retail Shopping located in Truth or Consequences and Sierra County. Maintain Truth or Consequences website presence on the NM Tourism Department website https://www.newmexico.org/places-to-visit/regions/southwest/truth-or-consequences/. Maintain and follow all NMTD Guidelines regarding Truth or Consequences is New Mexico "True". Maintain Free Local Tourism Events Website and produce and eblast monthly Events Newsletter.
https://www.sierracountynewmexico.info/gosierracounty/
Facebook: Sierra County New Mexico Tourism | Truth or Consequences NM | Facebook
Instagram: https://www.instagram.com/sierracounty/
Twitter: Visit Sierra County (@sierracountynm) / Twitter
Pinterest: https://www.pinterest.com/sierracountynm/
Blog: https://www.sierracountynewmexico.info/blog/
Pet Friendly:https://www.sierracountynewmexico.info/pet-friendly-facilities/

SUNNY505

Proposed FY2026 Tourism Marketing Budget

New Mexico True Cooperative Advertising
Contributors:

Truth or Consequences:	$48,423
Elephant Butte:	$5,000
Sierra County:	$10,000
Total:	$63,000

The $63,000 total investment will get us $190,269 worth of advertising including:

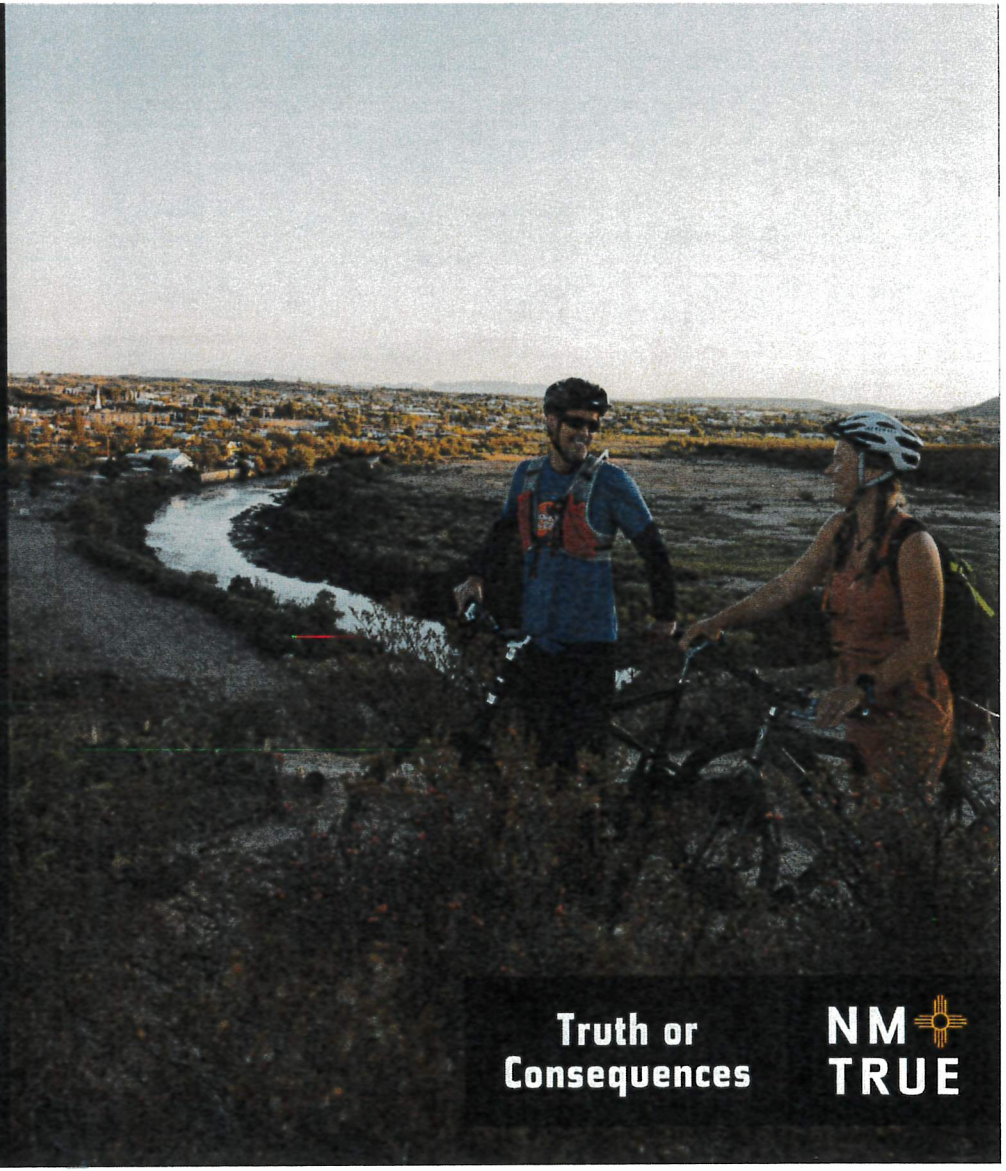
- Managed Search (Google Ad Words) – for six months
- Facebook & Instagram Static ads, Facebook & Instagram Video ads, Sponsored Content Ads and YouTube ads – for six months
- New Mexico Travel Intender Ads – for six months
- Full-Page NM True Adventure Guide (600,000 copies plus online) – The New Mexico Tourism Department publishes a summer and winter edition.
- New Mexico Magazine full-page ad and digital ads on their website – for three months
- 12-week digital billboard campaign in Albuquerque
- 12-week digital billboard campaign in El Paso

Additional Proposed budget on top of NM True:

- SUNNY505 time for managing the account, developing all ads, managing the grant, earned media outreach and overall support $12,000
- OTT - (Over the Top) or Connected Streaming TV – This is video programming transmitted via the Internet instead of traditional cable, broadcast or satellite dish. It can be watched on any streaming device including ROKU, Connected/Smart tv, Fire TV sticks, gaming consoles, Apple TV, Chromecast, etc. More than 50% of people in New Mexico have "cut the cord," and in the Albuquerque metro that percentage is greater than 65%. $24,000
- Programmatic Digital Media - Programmatic Digital Ads – Like OTT, programmatic digital ads allow us to specifically target recipients of our advertising. Social Media - Facebook and Instagram provide another great opportunity for targeting people by age, lifestyles and interests and zip codes. $25,000
- Albuquerque & El Paso Print Publications $13,000

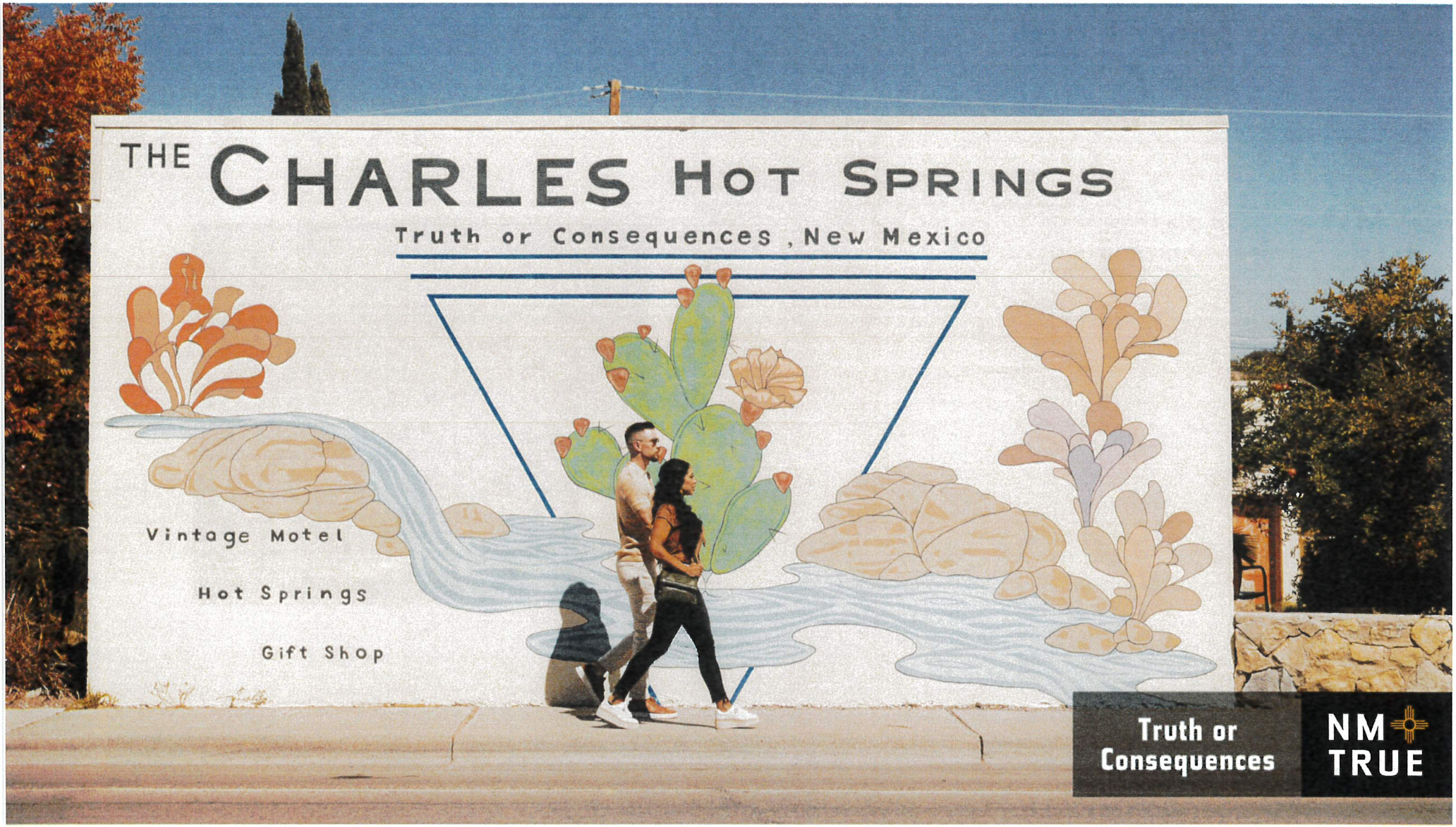
Total TorC request: **$122,423 + NMGRT**

CITY OF TRUTH OR CONSEQUENCES



COMMISSION MEETING

April 9, 2025


THE CHARLES HOT SPRINGS
Truth or Consequences , New Mexico
Vintage Motel
Hot Springs
Gift Shop
Truth or Consequences
NM TRUE

Creative



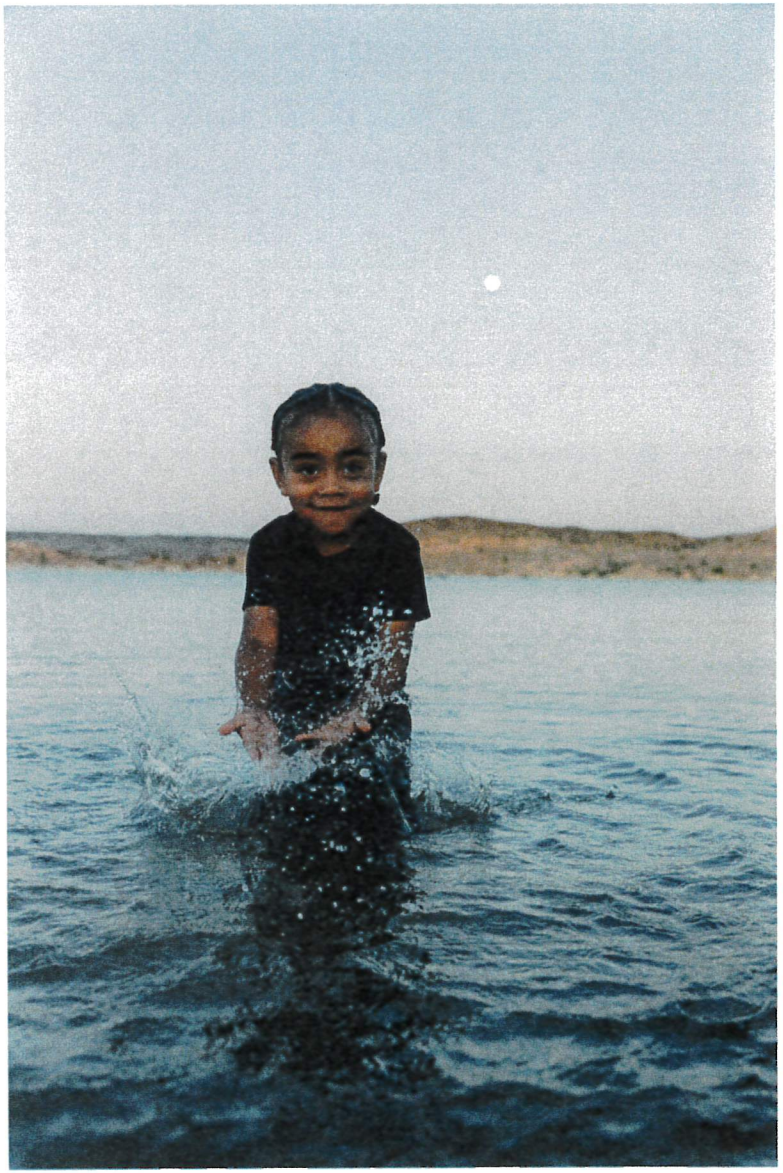
FY25 Highlights

RESULTS

WHAT WE BOUGHT:

$195,000 with New Mexico True
(our cost was only $50,000)

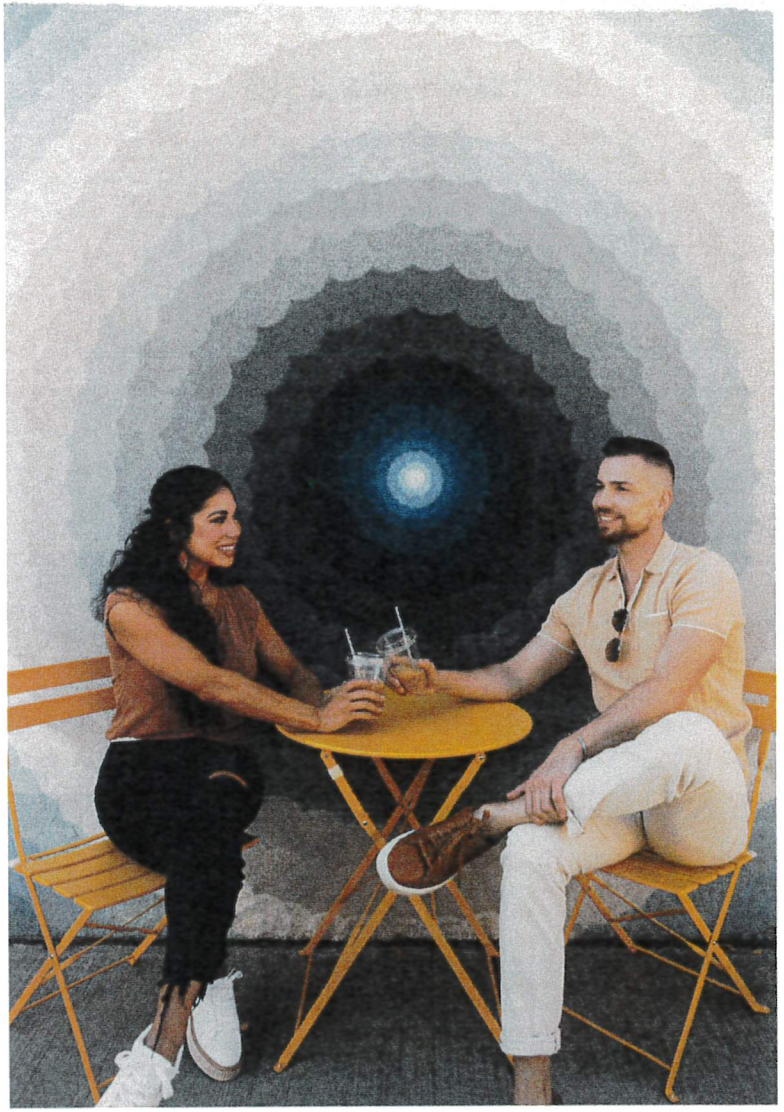
- Photo Shoot of hot springs district & downtown
- Managed Search *(Google Ad Words)* – for 6 months
- Facebook Static, Video, Intent to travel ads and remarketing – for 6 months
- Half-Page NM True Adventure Guide
  (600,000 copies plus online)



Proposed Budget for FY26

$190,269 with New Mexico True *(our cost $48,423)*

- Managed Search *(Google Ad Words)* – for six months
- Facebook & Instagram Static ads, Facebook & Instagram Video ads, Sponsored Content Ads and YouTube ads – for six months
- New Mexico Travel Intender Ads – for six months
- Full-Page NM True Adventure Guide *(600,000 copies plus online)* – The New Mexico Tourism Department publishes a summer and winter edition
- New Mexico Magazine full-page ad and digital ads on their website – for three months
- 12-week digital billboard campaign in Albuquerque
- 12-week digital billboard campaign in El Paso




Truth or
Consequences
NM
TRUE

CITY OF TRUTH OR CONSEQUENCES

RESOLUTION NO. 29 22/23

A RESOLUTION OF THE CITY OF TRUTH OR CONSEQUENCES CITY COMMISSION SETTING A METHOD BY WHICH LODGERS TAX IS ALLOCATED ON A YEARLY BASIS

WHEREAS, the City of Truth or Consequences collects a large amount of Lodgers Tax from local hotels, RV parks, spas and motels, and;

WHEREAS, this Lodgers Tax is used extensively to promote the use of the local hotels and motels with the expressed intent to increase the Lodgers Tax revenue because it is recognized that the more visitors the City receives the more they benefit the community as a whole, and;

WHEREAS, the Tourism Industry is an important aspect of the City's economy, just as important as Ranching, Agriculture, Industrial, Service and Retail, and;

WHEREAS, historically, the City has used Lodgers Tax for the Golf Course, Civic Center and the non-profit organizations to promote tourism activity on a county-wide scale, and;

WHEREAS, it is the City's desire to use some of the Lodgers Tax to solely promote the City of Truth or Consequences, and;

WHEREAS, the City desires to allocate funds for Public Art.

THEREFORE, BE IT RESOLVED by the City Commission of the City of Truth or Consequences as follows:

1. The available funds shall be allocated as follows based on actual revenues received in the prior fiscal year:

    A. 10% Administrative Fee

    B. 1% for Public Arts

    C. The remaining balance shall be allocated as follows:

        i. 60% of the remaining 89% shall go to local governments, tribal governments and non-profit organizations who promote tourism activities on a county-wide

scale. The Lodgers Tax Board shall make appropriate recommendations pursuant to the City Ordinance 2-363.

ii. 40% of the remaining 89% shall go towards appropriate City facilities such as the Municipal Golf Course, Civic Center and to promote tourism.

2. Public Arts and Lodgers Tax Board allocated portions not expensed in the fiscal year, the revenue may be carried over for up to two (2) additional fiscal years.

3. This Resolution repeals Resolution 13-21/22, 29-12/13 and all other Resolutions that purported to set forth a method for allocating Lodgers Tax.

PASSED, APPROVED AND ADOPTED this 8th day of February, 2023.

Amanda Forrister, Mayor

ATTEST:

Angela A. Torres, City Clerk

NEW MEXICO HOSPITALITY ASSOCIATION

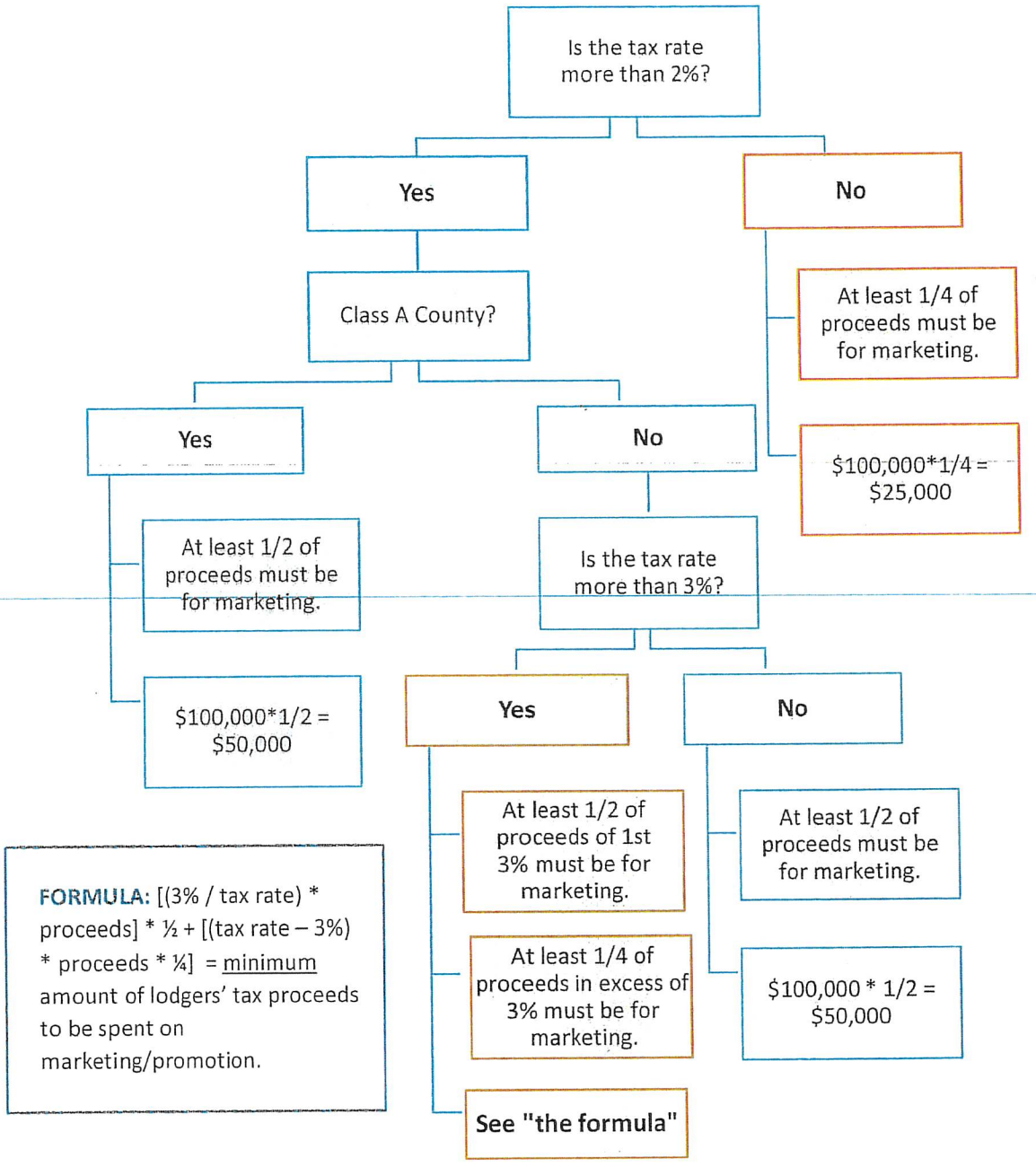
Lodgers' Tax Best Practices Handbook



This handbook's purpose is to provide best practices, unification, standardization, and an overall framework on how to best collect, enforce, and administer these funds by empowering stakeholders and to position tourism leaders to make optimal marketing and promotion decisions that advance their destinations and the industry.

White Sands National Park

Figure #2: Lodgers' Tax Restriction Rate Formula and Flowchart



After calculating the absolute minimum amount of Lodgers' Tax proceeds that must be spent on marketing and promotion, it is important to note that spending as much Lodgers' Tax funds as possible on marketing and promotion is most beneficial to grow tourism, increase visitation, increase visitor spend and create jobs.



GOVERNANCE & ADMINISTRATION OF FUNDS: Local Governments

For these purposes, Local Governments are defined as elective and appointive entities and agencies in political geographic areas (counties or municipalities) that regulate and administer activities engaged in lodging, services, and products provided to tourists. In fiscal year 2018, New Mexico Lodgers' Tax was over $53,000,000 according to New Mexico's Department of Finance Administration — Local Government Division.

- Every local governing body must ensure their Lodgers' Tax Code/Ordinance/ Resolution is up to date with the current Statute.

  The local ordinance should include, at minimum:
  - Definitions
  - Declaration of % to be collected based on the size of the community **(See Figure #1)**
  - Requirements for collecting tax from lodgers
  - Requirements for quarterly reporting
  - Policy and Procedures on how funds will be used
  - Policy and Procedures on how ordinance will be enforced
- Short-term rental platforms are now required to pay Lodgers' Tax — this is outlined in **PART 2.**
- In 2019, Senate Bill 106 (SB106) was passed, removing the 3-room exemption and making it easier for communities to track short-term/vacation rentals and collect applicable taxes. **https://legiscan.com/NM/bill/SB106/2019**
- In 2020 House Bill 117 (HB117) was passed, amending the Act to alter certain exemptions and changing the allowable uses of occupancy tax revenue to allow some communities to extend Lodgers' Tax to rentals longer than 30 days. https://legiscan.com/NM/bill/HB117/2020

Calculating How Lodgers' Tax Funds Can Be Spent (Restrictions) -

New Mexico's Lodgers' Tax Act has a very specific formula to determine the absolute minimum amount of Lodgers' Tax proceeds that must be spent on marketing and promotion. There are other restrictions for the remaining proceeds; however, all Lodgers' Tax proceeds must be used with the intent to grow the tourism economy. This formula is outlined in section 3-38-15-D of the Lodgers' Tax Act or check here: **https://law.justia.com/codes/new-mexico/2018/chapter-3/article-38/section-3-38-15/**

Dependent upon the city's or county's classification, there are different requirements for the percent of funds that must be used for marketing and promotion. To determine a municipality's restrictions and/or confirm a city and/or county's classification see **Figure #2.** The flowchart illustrates how to calculate the Lodgers' Tax restriction rate.

*Examples for all items can be found in the Resource Appendix **on Page 37**.

Other Allowable Uses of Lodgers' Tax Proceeds -

The statute recognizes that there are costs associated with the collection, administration, and management of the Lodgers' Tax process as well as the creation and maintenance of the tourism infrastructure. Accordingly, subject to the limitations contained in Section 3-38-15 NMSA 1978 a municipality or county imposing a Lodgers' Tax may, once the required minimum amount of Lodgers' Tax proceeds that must be spent on marketing and promotion has been met, use the proceeds from Lodgers' Tax to defray costs of:

https://law.justia.com/codes/new-mexico/2018/chapter-3/article-38/section-3-38-15/

- Collecting and otherwise administering the occupancy tax, including the performance of audits required by the Lodgers' Tax Act pursuant to guidelines issued by the Department of Finance & Administration – Local Government Division;
- Establishing, operating, purchasing, constructing, otherwise acquiring, reconstructing, extending, improving, equipping, furnishing or acquiring real property or any interest in real property for the site or grounds for tourist-related facilities and attractions or tourist-related transportation systems of the municipality or the county in which the municipality is located;
- The principal of and interest on any prior redemption premiums due in connection with and any other charges pertaining to revenue bonds authorized by Section 3-38-23 or 3-38-24 NMSA 1978 **https://law.justia.com/codes/new-mexico/2011/chapter3/article38/section3-38-23/** **https://law.justia.com/codes/new-mexico/2011/chapter3/article38/section3/38-24/**
- Providing police and fire protection and sanitation service for tourist-related facilities, attractions and events located in the respective municipality or county;
- Providing a required minimum revenue guarantee for air service to the municipality or county to increase the ability of tourists to easily access the municipality's or county's tourist-related facilities, attractions and events; or
- Contracting for the management of programs and activities funded with revenue from the Lodgers' Tax (Section 3-38-21 NMSA 1978 - **https://law.justia.com/codes/new-mexico/2006/nmrc/jd_3-38-21-26ab.html)**. Funds provided to the contracting person or governmental agency shall be maintained in a separate account established for that purpose and shall not be commingled with any other money. The contractor may spend Lodgers' Tax funds on day-to-day operations, supplies, salaries, office rental, travel expenses and other administrative costs only if those administrative costs are incurred **directly** for the purpose of managing the programs and activities funded with revenue from the Lodgers' Tax.
- Any combination of the foregoing purposes or transactions stated in this section, but for no other municipal or county purpose.

STEP FOUR: Consider these Statutory Requirements and Best Practice Recommendations

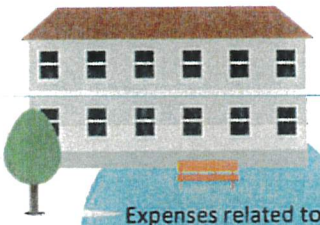


Advertising, publicizing, and promoting events, facilities, and tourist attractions that draw visitors from at least a 60 mile radius; acquiring, constructing, and maintaining tourist attractions and recreational facilities

Debt service for convention centers

Marketing and/or operations of convention centers

Visitors' Centers



Expenses related to the administration of Lodgers' Tax funds



Destination Marketing Organizations and/or Chambers of Commerce



Cultural facilities, nonprofits, cultural arts



Special Events that place "heads in beds"

Event Centers



Transit, solid waste, police and fire safety overtime in support of tourism activity



Special use allocations for marketing

NEW MEXICO HOSPITALITY ASSOCIATION

Valliant
Consulting Group

Compensation Study Preliminary Report

City of Truth or Consequences

May 2025

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INTRODUCTION

Valliant Consulting Group (VCG) is pleased to present the enclosed Preliminary Report to the City of Truth or Consequences (T or C). VCG's mission is to impact communities by empowering our clients with actionable recommendations and sustainable HR solutions. We believe the enclosed findings reflect our mission by enabling the City to recruit, retain, motivate and engage talented employees through an up-to-date, best practice compensation system.

VCG asks that T or C carefully review the information provided in the enclosed report. Following delivery, T or C will have the opportunity to report any identified errors, issues or other concerns prior to VCG's preparation of the Final Report. A **Request for Review** form has been provided to assist T or C with this crucial process.

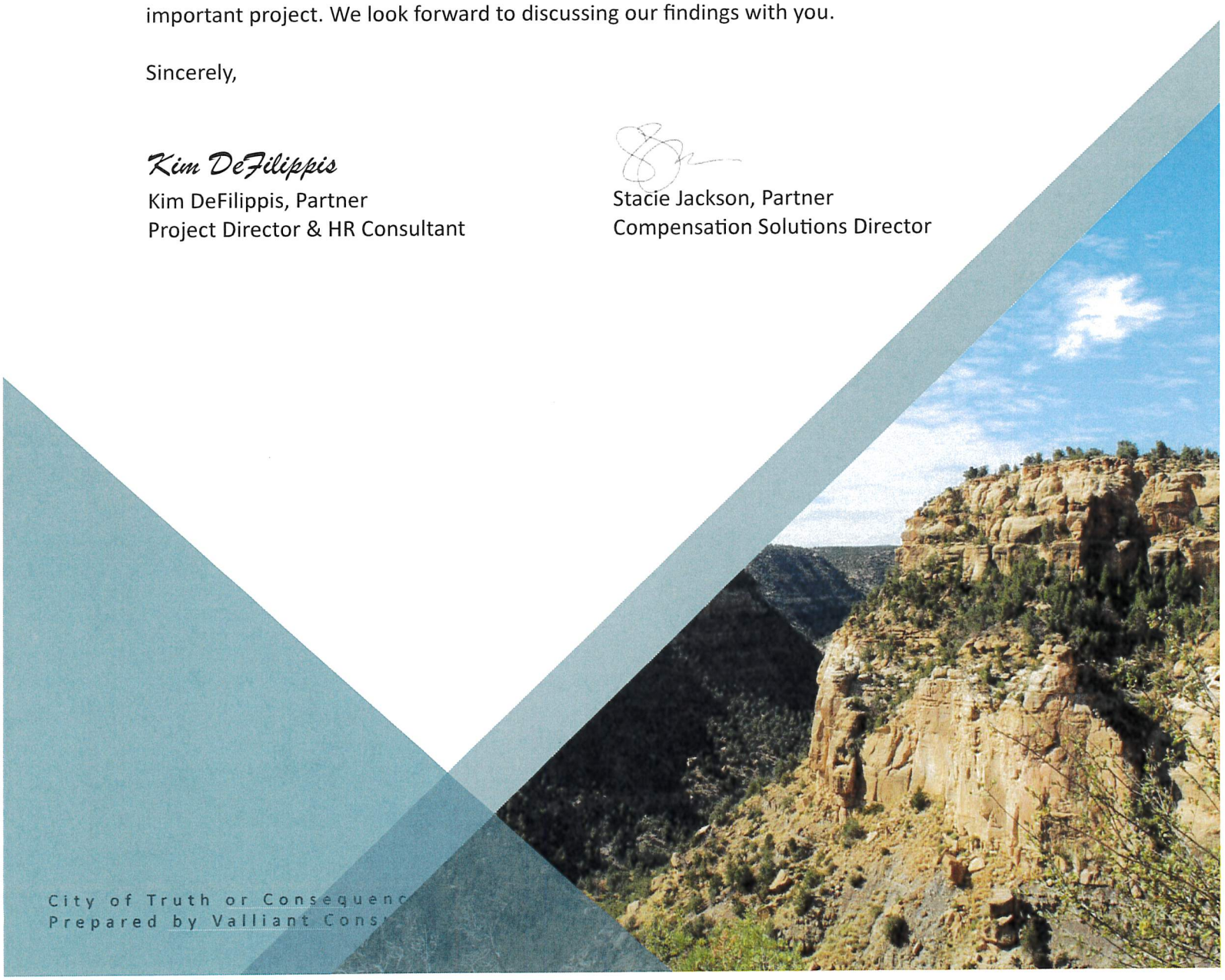
We thank the City of Truth or Consequences for entrusting Valliant Consulting Group with this important project. We look forward to discussing our findings with you.

Sincerely,

Kim DeFilippis

Kim DeFilippis, Partner
Project Director & HR Consultant

Stacie Jackson, Partner
Compensation Solutions Director



CURRENT STATE ANALYSIS

During the course of the Compensation Study, Valliant Consulting Group (VCG) met regularly with project team members from the City of Truth or Consequences (T or C) to discuss issues and concerns affecting T or C's current compensation system. The primary issues identified are:

1. **Desire for greater market responsiveness and internal consistency.** T or C indicated significant concerns about the competitiveness of current pay practices, with competition occurring internally between City departments and externally with local businesses.

2. **Eagerness to pay a livable wage to entry-level staff.** T or C expressed particular concerns about wages for the lowest level staff. Management staff indicated that many employees would rather forego benefits in order to have their base salary increased.

3. **Interest in moving toward becoming a premiere employer-of-choice for the area.** City leadership shared a desire to situate the City as a great place to work. While many efforts may be needed to achieve this goal, compensation is recognized as a key place to start.

In the enclosed report, VCG illustrates how the recommendations will support T or C's ability to address the three (3) primary concerns outlined above.

COMPENSATION STUDY OBJECTIVES

To support the City's long-term success, VCG recommends adopting a best-practice compensation system, which is defined as:

An effective compensation system balances an organization's need for external competitiveness and internal consistency.

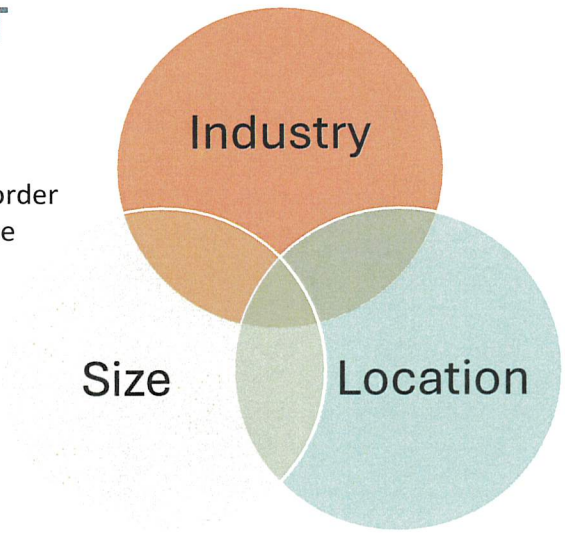
Both of these elements are essential for T or C to attract and retain talented employees to serve the City. VCG's recommendations will achieve this objective by:

- Placing all jobs within a salary range in which the midpoint is closely aligned with the going-market rate for the position
- Ensuring all employees are paid within a competitive range of market
- Establishing pay levels based on the scope and nature of the job
- Promoting employee advancement within and between jobs through meaningful compensation growth
- Aligning individuals within the market-based ranges based on consistent, objective factors related to performance, qualifications, time-in-position and/or tenure
- Creating internally consistent methods for growing salaries over time



EXTERNAL MARKET ASSESSMENT

Market Determination



VCG conducted an evaluation of the external marketplace in order to develop a best practice compensation system for T or C. The intent of this process was to create an accurate picture of what an organization exactly like T or C would be paying if paying competitively.

To paint this picture, VCG gathered data from **reputable salary surveys** that aggregate data from many employers across the United States and apply sophisticated statistical techniques to represent data cuts by size, industry and location.

Additionally, data was gathered from **comparable employers** to validate salary survey data and provide insights about pay rates offered by potential competitors, where applicable.

Data sources used in this study for market comparisons

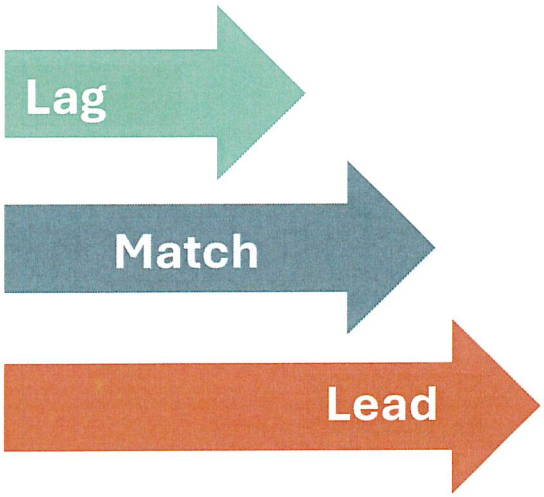
Salary Surveys	Comparable Employers
• Bureau of Labor Statistics • CompAnalyst • Department of Labor • EACR Non-Profit Organizations Salary Survey • Economic Research Institute • O*Net Online Database • World at Work	• Available job postings for comparable positions • City of Aztec • City of Hobbs • City of Raton • Sierra County • Town of Edgewood • Town of Taos • VCG's internal database of confidential sources, including comparable New Mexico municipalities

In addition to comparing T or C to similar employers, each job description was carefully reviewed to ascertain the job duties, responsibilities and qualifications required. Benchmarks within the above salary sources were identified based on comparable duties, responsibilities and qualifications.

All market data was extensively vetted to ensure the best representation of T or C's job classifications before finalizing recommendations. Geographic differentials were applied to ensure findings reflected the unique cost-of-living within the City. Taken together, the above market sources enabled VCG to gain a composite picture of T or C's relative labor market.

Compensation Strategy

Valliant's market pricing process applied a **market match** compensation strategy to illustrate compensation levels at the 50th percentile of market. As T or C assesses the costs of adopting the market match system, the County may determine that an alternative strategy is needed to support T or C's long-term success and strategic objectives.



A lag approach may be beneficial if the costs of matching the market are not feasible for implementation. Additionally, many organizations opt to lag base pay when the total benefits and rewards program is sufficiently robust so that the package, as a whole, matches or leads the market.

A lead approach is ideal for entities competing for employees with specialized skills in a tight labor market, for companies that want to be seen as a market leader, or organizations that are new to a particular industry/market. A lead approach is also beneficial when the organization's other rewards lag the market.

The majority of organizations (85%) adopt a market match approach. For this reason, VCG will maintain the market match recommendations unless T or C expresses a desire to pursue a different strategy.

Additional External Considerations

Minimum Wage

As a public entity, it is essential to remain compliant with all applicable federal, state and local laws and regulations, including conformance with minimum wage requirements. VCG's recommendations entail a structure that begins at a rate above the State of New Mexico Minimum Wage of $12.00 per hour. T or C will need to continually monitor updates to ensure ongoing compliance.

Fair Labor Standards Act (FLSA)

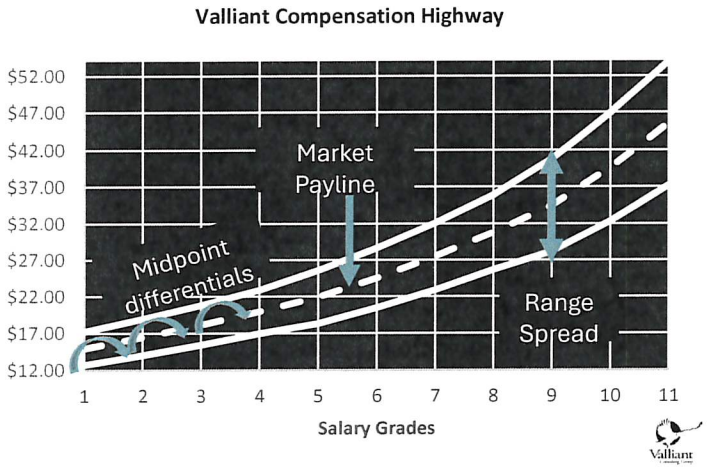
The FLSA is a federal rule that entails several employee protections, including a guarantee of overtime pay for hours worked in excess of 40 in a workweek. Employers may only exclude an employee from overtime pay when an employee's duties and responsibilities meet certain criteria (referred to as the "duties test") and the individual is paid at least $684 per workweek (or $35,568 annually).

INTERNAL CONSISTENCY

Wage Structure Design

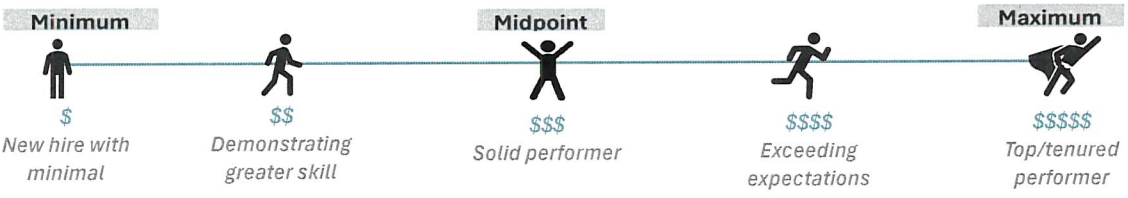
A Compensation Highway is an informative graphic illustrating the elements of an effective compensation system. The top and bottom solid lines illustrate the **Minimum** and **Maximum** of each grade, as well as a dashed line to represent **Midpoint** (market).

Employee pay rates should always be "on the road," the lines should be clearly marked and it should be apparent where the midpoint (market) is for each job.

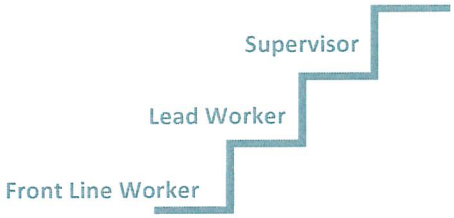


The external evaluation of the labor market ensures the organization's highway is externally competitive. Clearly defined minimum, midpoint and maximum pay rates support an organization's ability to recruit and retain talented staff and are consistent with industry best practices.

The **range spread** represents the difference between the minimum and maximum rates for every grade. A range spread creates opportunities for compensation growth within a job and supports an organization's ability to attract, retain and develop employees within their assigned positions.



The **midpoint differential** represents the difference between the midpoint of one grade and the midpoint of the adjacent higher grade. A midpoint differential promotes opportunities for compensation growth between jobs of different scopes and enhances an organization's ability to advance employees into higher-level positions.



A best practice wage structure centers on a market-aligned midpoint, then sets clear parameters to ensure that all employees are paid within range of market by ensuring no one is paid below minimum or above maximum of their position's assigned grade. The range spreads between minimum and maximum are sufficiently separated to support pay growth within a job, but not so far apart that employees are paid inequitably compared to each other or paid too far from the midpoint.

Importantly, market is anchored at the middle of the range as a midpoint, rather than at the beginning with the minimum. As illustrated on the previous page, this ensures that employees can be rewarded based on their level of job-related qualifications, expertise and performance by incentivizing growth around market averages. Also, this reflects the nature of the market itself, wherein individuals are paid differing rates based on their expertise, with an average pay rate determined based on the nature of the position and relative labor market.

VCG recommends adopting an updated salary structure aligned with these best principles. The specific design of the recommended structure is as follows:

City of Truth or Consequences
Recommended Wage Structure Design

Grades	Range Spreads	Midpoint Differentials
NE1-NE5	40%	10%
NE6-NE10	45%	12%
E1-E3	45%	12%
E4-E6	50%	15%

City of Truth or Consequences
2025 Recommended Salary Structure

Non-Exempt Salary Structure

Grades	Minimum		Midpoint		Maximum	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
NE1	$13.25	$27,560.00	**$15.90**	**$33,072.00**	$18.55	$38,584.00
NE2	$14.58	$30,326.40	**$17.49**	**$36,379.20**	$20.41	$42,452.80
NE3	$16.03	$33,342.40	**$19.24**	**$40,019.20**	$22.44	$46,675.20
NE4	$17.63	$36,670.40	**$21.16**	**$44,012.80**	$24.68	$51,334.40
NE5	$19.40	$40,352.00	**$23.28**	**$48,422.40**	$27.16	$56,492.80
NE6	$20.91	$43,492.80	**$25.61**	**$53,268.80**	$30.32	$63,065.60
NE7	$23.41	$48,692.80	**$28.68**	**$59,654.40**	$33.94	$70,595.20
NE8	$26.22	$54,537.60	**$32.12**	**$66,809.60**	$38.02	$79,081.60
NE9	$29.36	$61,068.80	**$35.97**	**$74,817.60**	$42.57	$88,545.60
NE10	$32.89	$68,411.20	**$40.29**	**$83,803.20**	$47.69	$99,195.20

Exempt Salary Structure

Grades	Minimum	Midpoint	Maximum
	Annual	Annual	Annual
E1	$54,539	**$66,810**	$79,082
E2	$61,083	**$74,827**	$88,570
E3	$68,413	**$83,806**	$99,199
E4	$75,090	**$93,863**	$112,635
E5	$86,354	**$107,942**	$129,531
E6	$99,306	**$124,133**	$148,959

Refer to Appendix A for the above Salary Structure with grade assignments, presented in a grid format. Refer to Appendix B for a Title Listing capturing all positions listed in department order.

Additional Internal Considerations

Internal Equity

It is imperative that positions performing comparable work and requiring similar skills are valued consistently within the organization relative to market and typical qualifications. By adopting a market-based system, T or C will ensure internal equity by grouping positions of similar skills, abilities and qualifications into comparable grades in relation to market values.

To maintain internal equity, VCG also recommends:

- Keeping job descriptions current with clearly defined minimum qualifications and essential duties.
- Ensuring minimum qualifications and essential duties align to the marketplace.
    - The use of equivalency clauses (e.g., statements allowing education to substitute for experience or vice versa) should be monitored carefully.
    - Internal equity erodes when individuals are not held to the minimum qualifications and skill and ability standards defined in the job description.
- Avoiding inflated job titles to reward employees. Such practice erodes internal equity and external benchmarking.
    - The enclosed *Title Listing Report* (see Appendix B) includes recommendations for changes to job titles in order to align with typical expectations. This will support T or C's ability to effectively recruit qualified job candidates, as well as accurately describe its positions to internal and external parties.

Administrative Efficiency

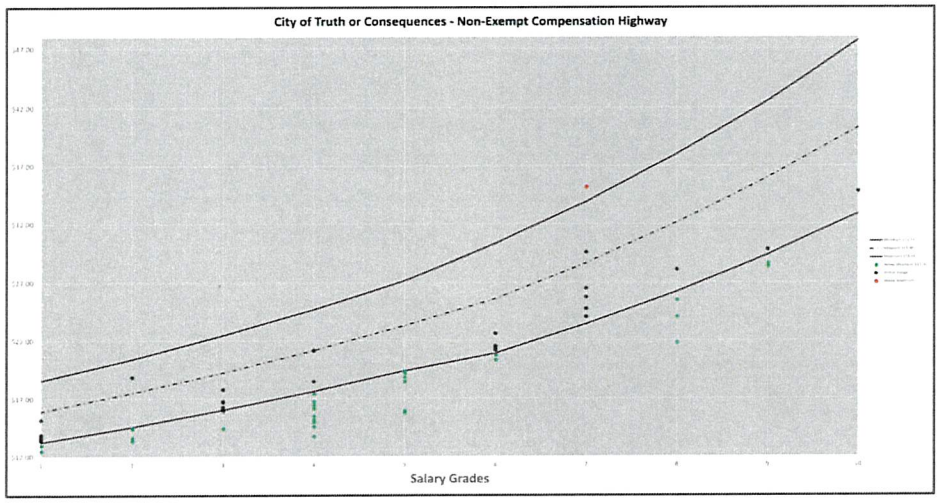
The overall effectiveness of the recommended compensation system depends on regular and ongoing monitoring of the labor market to remain externally competitive and market-driven. Additionally, T or C must monitor and consistently enforce policies, procedures and programs to maintain internal consistency in compensation administration. The structure will support a solid framework for daily decision making and effective compensation administration.

VCG recommends ensuring internal procedures support ongoing maintenance and administrative efficiency of the compensation program. VCG advises that T or C's HR department exercise authority to evaluate and advise management on all new hire placements, salary increases for promotions and other related pay decisions. These efforts will support internal consistency across departments, as well as ongoing integrity of the compensation program's design.

COST IMPACT ANALYSIS

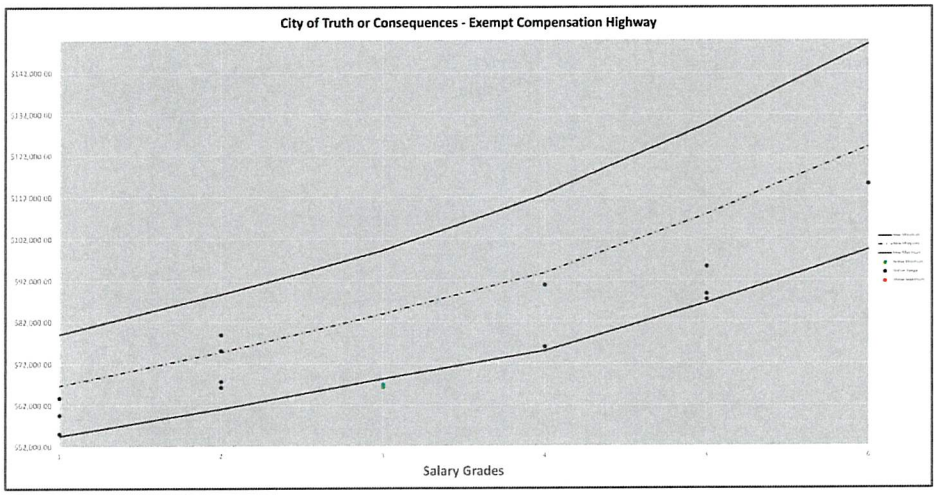
Current Pay Practice Evaluation

Once the updated salary structure was developed for T or C, VCG compared current employee pay rates to the new structure, using data received from the City. VCG plotted out current employee pay rates in the Compensation Highway below.



The Compensation Highways illustrate that there are opportunities to better align pay levels across the City, with particular attention to positions in the non-exempt structure. Employees in the non-exempt structure largely are paid below midpoint, with many incumbents' pay falling below minimum.

Positions in the exempt structure are better situated; however, there are still opportunities to ensure all employees are paid within range of market and aligned across each respective salary range. Once the pay rates for these employees are increased to the minimum of their respective ranges, T or C will be in a strong externally competitive and internally consistent position.



Refer to Appendix C for a larger representation of the T or C Compensation Highways.

Chap/Section	Project Title	Fund	Amount	Sponsor	WebID	City/Locale	Agency
County:	***Sierra***						
159/28/109	T OR C WWATER TRTMNT PLANT CONSTRUCT	GF		G	3639	Truth or Consequences	DOE
			$1,000,000	Lujan Grisham			
	Project total after vetoes:		$1,000,000				
159/33/508	SIERRA CO FAIRGND CONSTRUCT	GF			4040	Sierra County	LGD
			$100,000	Brantley			
	Project total after vetoes:		$100,000				
159/33/507	SIERRA CO EMERGENCY OPERATIONS CTR CONSTRUCT	GF			4751	Sierra County	LGD
			$300,000	Brantley			
			$100,000	Dow			
			$100,000	Armstrong			
	Project total after vetoes:		$500,000				
159/38	SPACEPORT AMERICA INFRA/RUNWAY IMPROVE	GF			5057		SPA
			$4,000,000	Statewide			
	Project total after vetoes:		$4,000,000				
159/28/110	ELEPHANT BUTTE WATER SYS IMPROVE	GF		G	2617	Elephant Butte	DOE
			$150,000	Lujan Grisham			
	Project total after vetoes:		$150,000				
159/33/509	ELEPHANT BUTTE MAINTENANCE EQUIP PRCHS	GF			2620	Elephant Butte	LGD
			$100,000	Brantley			
			$200,000	House/Senate Cap			
			$175,000	Dow			
	Project total after vetoes:		$475,000				
159/28/111	ELEPHANT BUTTE WATER USE & CONSERVATION PLAN	GF			2624	Elephant Butte	DOE
			$75,000	Brantley			
	Project total after vetoes:		$75,000				
159/33/510	SIERRA CO HILLSBORO CMTY CTR IMPROVE	GF			4048	Sierra County	LGD
			$100,000	Armstrong			
			$75,000	Brantley			

Chap/Section	Project Title	Fund	Amount	Sponsor	WebID	City/Locale	Agency
	Project total after vetoes:		$175,000				
159/33/511	T OR C ANIMAL SHELTER IMPROVE	GF			3036	Truth or Consequences	LGD
			$125,000	Armstrong			
			$250,000	Brantley			
			$125,000	Dow			
	Project total after vetoes:		$500,000				
159/33/512	T OR C POLICE DEPT REN	GF			3041	Truth or Consequences	LGD
			$100,000	Dow			
			$100,000	Armstrong			
			$160,000	Brantley			
	Project total after vetoes:		$360,000				
159/16/ 13	T OR C KEN JAMES SENIOR CTR WALK-IN FREEZER RPLC	GF			4015	Truth or Consequences	ALTS
			$26,000	Brantley			
	Project total after vetoes:		$26,000				
159/25/234	TRUTH OR CONSEQUENCES MSD BUS SFTY SYS SYS RPLC	GF			2961	Truth or Consequences MSD	PED
			$61,000	Brantley			
	Project total after vetoes:		$61,000				
159/25/235	TRUTH OR CONSEQUENCES MSD DOOR SFTY IMPROVE	GF			2968	Truth or Consequences MSD	PED
			$43,000	Brantley			
	Project total after vetoes:		$43,000				
159/25/233	HOT SPRINGS HIGH SCHL MARQUEE SIGN RPLC	GF			2974	Truth or Consequences MSD	PED
			$20,000	Dow			
			$20,000	Armstrong			
			$20,000	Brantley			
	Project total after vetoes:		$60,000				
159/39/ 77	WILLIAMSBURG DRAINAGE IMPROVE	GF			2688	Williamsburg	DOT
			$125,000	Brantley			
			$125,000	Armstrong			
	Project total after vetoes:		$250,000				

Valliant
Consulting Group

Compensation Study Preliminary Report

City of Truth or Consequences

May 2025

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INTRODUCTION

Valliant Consulting Group (VCG) is pleased to present the enclosed Preliminary Report to the City of Truth or Consequences (T or C). VCG's mission is to impact communities by empowering our clients with actionable recommendations and sustainable HR solutions. We believe the enclosed findings reflect our mission by enabling the City to recruit, retain, motivate and engage talented employees through an up-to-date, best practice compensation system.

VCG asks that T or C carefully review the information provided in the enclosed report. Following delivery, T or C will have the opportunity to report any identified errors, issues or other concerns prior to VCG's preparation of the Final Report. A **Request for Review** form has been provided to assist T or C with this crucial process.

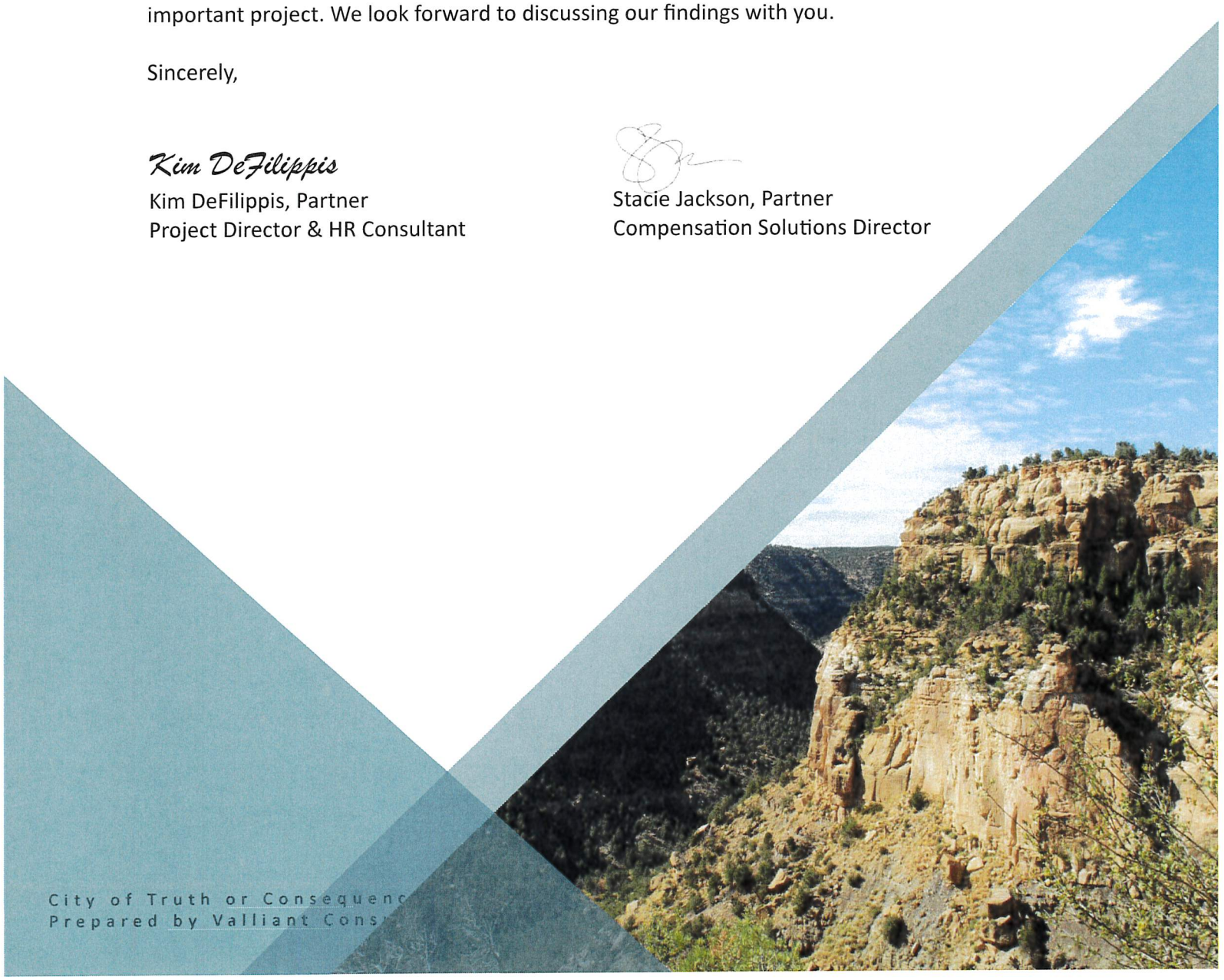
We thank the City of Truth or Consequences for entrusting Valliant Consulting Group with this important project. We look forward to discussing our findings with you.

Sincerely,

Kim DeFilippis

Kim DeFilippis, Partner
Project Director & HR Consultant

Stacie Jackson, Partner
Compensation Solutions Director



CURRENT STATE ANALYSIS

During the course of the Compensation Study, Valliant Consulting Group (VCG) met regularly with project team members from the City of Truth or Consequences (T or C) to discuss issues and concerns affecting T or C's current compensation system. The primary issues identified are:

1. **Desire for greater market responsiveness and internal consistency.** T or C indicated significant concerns about the competitiveness of current pay practices, with competition occurring internally between City departments and externally with local businesses.

2. **Eagerness to pay a livable wage to entry-level staff.** T or C expressed particular concerns about wages for the lowest level staff. Management staff indicated that many employees would rather forego benefits in order to have their base salary increased.

3. **Interest in moving toward becoming a premiere employer-of-choice for the area.** City leadership shared a desire to situate the City as a great place to work. While many efforts may be needed to achieve this goal, compensation is recognized as a key place to start.

In the enclosed report, VCG illustrates how the recommendations will support T or C's ability to address the three (3) primary concerns outlined above.

COMPENSATION STUDY OBJECTIVES

To support the City's long-term success, VCG recommends adopting a best-practice compensation system, which is defined as:

An effective compensation system balances an organization's need for external competitiveness and internal consistency.

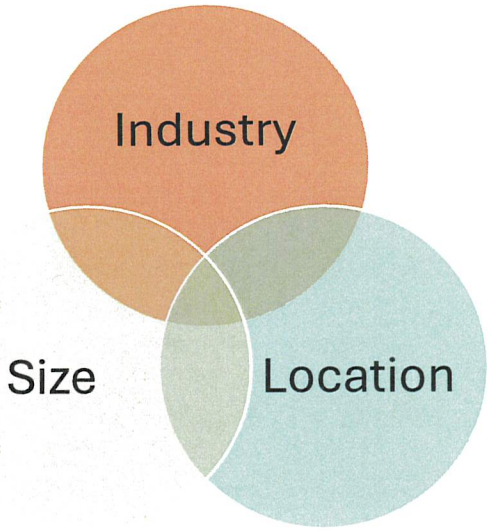
Both of these elements are essential for T or C to attract and retain talented employees to serve the City. VCG's recommendations will achieve this objective by:

- Placing all jobs within a salary range in which the midpoint is closely aligned with the going-market rate for the position
- Ensuring all employees are paid within a competitive range of market
- Establishing pay levels based on the scope and nature of the job
- Promoting employee advancement within and between jobs through meaningful compensation growth
- Aligning individuals within the market-based ranges based on consistent, objective factors related to performance, qualifications, time-in-position and/or tenure
- Creating internally consistent methods for growing salaries over time



EXTERNAL MARKET ASSESSMENT

Market Determination



VCG conducted an evaluation of the external marketplace in order to develop a best practice compensation system for T or C. The intent of this process was to create an accurate picture of what an organization exactly like T or C would be paying if paying competitively.

To paint this picture, VCG gathered data from **reputable salary surveys** that aggregate data from many employers across the United States and apply sophisticated statistical techniques to represent data cuts by size, industry and location.

Additionally, data was gathered from **comparable employers** to validate salary survey data and provide insights about pay rates offered by potential competitors, where applicable.

Data sources used in this study for market comparisons

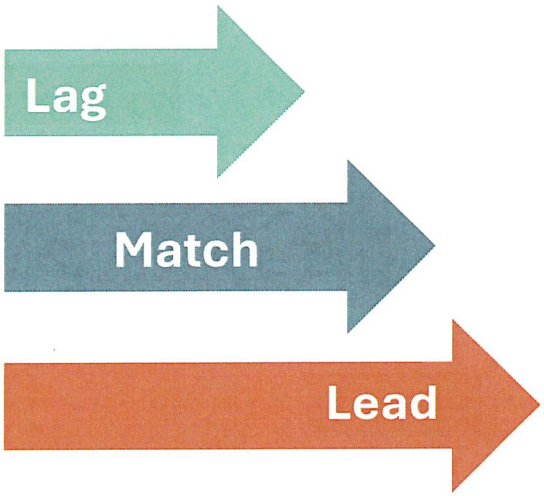
Salary Surveys	Comparable Employers
• Bureau of Labor Statistics • CompAnalyst • Department of Labor • EACR Non-Profit Organizations Salary Survey • Economic Research Institute • O*Net Online Database • World at Work	• Available job postings for comparable positions • City of Aztec • City of Hobbs • City of Raton • Sierra County • Town of Edgewood • Town of Taos • VCG's internal database of confidential sources, including comparable New Mexico municipalities

In addition to comparing T or C to similar employers, each job description was carefully reviewed to ascertain the job duties, responsibilities and qualifications required. Benchmarks within the above salary sources were identified based on comparable duties, responsibilities and qualifications.

All market data was extensively vetted to ensure the best representation of T or C's job classifications before finalizing recommendations. Geographic differentials were applied to ensure findings reflected the unique cost-of-living within the City. Taken together, the above market sources enabled VCG to gain a composite picture of T or C's relative labor market.

Compensation Strategy

Valliant's market pricing process applied a **market match** compensation strategy to illustrate compensation levels at the 50th percentile of market. As T or C assesses the costs of adopting the market match system, the County may determine that an alternative strategy is needed to support T or C's long-term success and strategic objectives.



A lag approach may be beneficial if the costs of matching the market are not feasible for implementation. Additionally, many organizations opt to lag base pay when the total benefits and rewards program is sufficiently robust so that the package, as a whole, matches or leads the market.

A lead approach is ideal for entities competing for employees with specialized skills in a tight labor market, for companies that want to be seen as a market leader, or organizations that are new to a particular industry/market. A lead approach is also beneficial when the organization's other rewards lag the market.

The majority of organizations (85%) adopt a market match approach. For this reason, VCG will maintain the market match recommendations unless T or C expresses a desire to pursue a different strategy.

Additional External Considerations

Minimum Wage

As a public entity, it is essential to remain compliant with all applicable federal, state and local laws and regulations, including conformance with minimum wage requirements. VCG's recommendations entail a structure that begins at a rate above the State of New Mexico Minimum Wage of $12.00 per hour. T or C will need to continually monitor updates to ensure ongoing compliance.

Fair Labor Standards Act (FLSA)

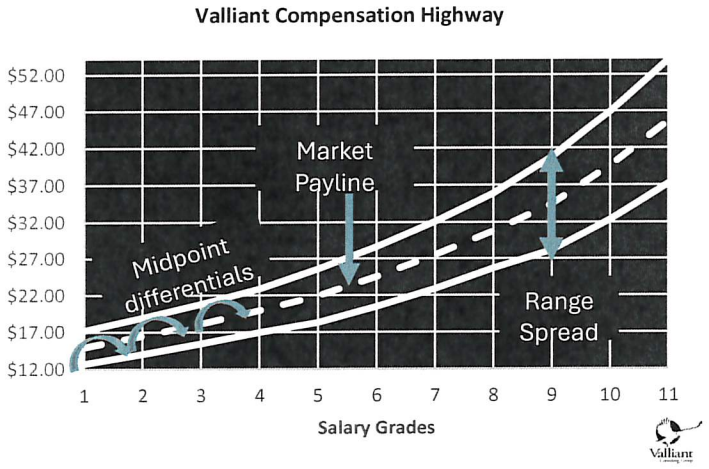
The FLSA is a federal rule that entails several employee protections, including a guarantee of overtime pay for hours worked in excess of 40 in a workweek. Employers may only exclude an employee from overtime pay when an employee's duties and responsibilities meet certain criteria (referred to as the "duties test") and the individual is paid at least $684 per workweek (or $35,568 annually).

INTERNAL CONSISTENCY

Wage Structure Design

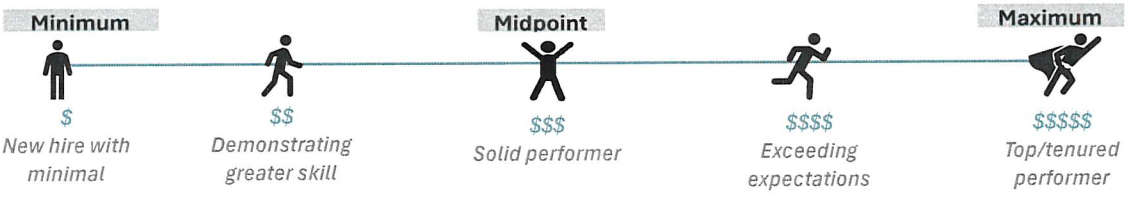
A Compensation Highway is an informative graphic illustrating the elements of an effective compensation system. The top and bottom solid lines illustrate the **Minimum** and **Maximum** of each grade, as well as a dashed line to represent **Midpoint** (market).

Employee pay rates should always be "on the road," the lines should be clearly marked and it should be apparent where the midpoint (market) is for each job.

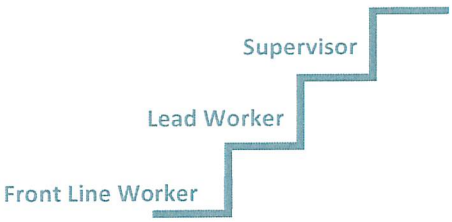


The external evaluation of the labor market ensures the organization's highway is externally competitive. Clearly defined minimum, midpoint and maximum pay rates support an organization's ability to recruit and retain talented staff and are consistent with industry best practices.

The **range spread** represents the difference between the minimum and maximum rates for every grade. A range spread creates opportunities for compensation growth within a job and supports an organization's ability to attract, retain and develop employees within their assigned positions.



The **midpoint differential** represents the difference between the midpoint of one grade and the midpoint of the adjacent higher grade. A midpoint differential promotes opportunities for compensation growth between jobs of different scopes and enhances an organization's ability to advance employees into higher-level positions.



A best practice wage structure centers on a market-aligned midpoint, then sets clear parameters to ensure that all employees are paid within range of market by ensuring no one is paid below minimum or above maximum of their position's assigned grade. The range spreads between minimum and maximum are sufficiently separated to support pay growth within a job, but not so far apart that employees are paid inequitably compared to each other or paid too far from the midpoint.

Importantly, market is anchored at the middle of the range as a midpoint, rather than at the beginning with the minimum. As illustrated on the previous page, this ensures that employees can be rewarded based on their level of job-related qualifications, expertise and performance by incentivizing growth around market averages. Also, this reflects the nature of the market itself, wherein individuals are paid differing rates based on their expertise, with an average pay rate determined based on the nature of the position and relative labor market.

VCG recommends adopting an updated salary structure aligned with these best principles. The specific design of the recommended structure is as follows:

City of Truth or Consequences
Recommended Wage Structure Design

Grades	Range Spreads	Midpoint Differentials
NE1-NE5	40%	10%
NE6-NE10	45%	12%
E1-E3	45%	12%
E4-E6	50%	15%

City of Truth or Consequences
2025 Recommended Salary Structure

Non-Exempt Salary Structure

Grades	Minimum		Midpoint		Maximum	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
NE1	$13.25	$27,560.00	**$15.90**	**$33,072.00**	$18.55	$38,584.00
NE2	$14.58	$30,326.40	**$17.49**	**$36,379.20**	$20.41	$42,452.80
NE3	$16.03	$33,342.40	**$19.24**	**$40,019.20**	$22.44	$46,675.20
NE4	$17.63	$36,670.40	**$21.16**	**$44,012.80**	$24.68	$51,334.40
NE5	$19.40	$40,352.00	**$23.28**	**$48,422.40**	$27.16	$56,492.80
NE6	$20.91	$43,492.80	**$25.61**	**$53,268.80**	$30.32	$63,065.60
NE7	$23.41	$48,692.80	**$28.68**	**$59,654.40**	$33.94	$70,595.20
NE8	$26.22	$54,537.60	**$32.12**	**$66,809.60**	$38.02	$79,081.60
NE9	$29.36	$61,068.80	**$35.97**	**$74,817.60**	$42.57	$88,545.60
NE10	$32.89	$68,411.20	**$40.29**	**$83,803.20**	$47.69	$99,195.20

Exempt Salary Structure

Grades	Minimum	Midpoint	Maximum
	Annual	Annual	Annual
E1	$54,539	**$66,810**	$79,082
E2	$61,083	**$74,827**	$88,570
E3	$68,413	**$83,806**	$99,199
E4	$75,090	**$93,863**	$112,635
E5	$86,354	**$107,942**	$129,531
E6	$99,306	**$124,133**	$148,959

Refer to Appendix A for the above Salary Structure with grade assignments, presented in a grid format. Refer to Appendix B for a Title Listing capturing all positions listed in department order.

Additional Internal Considerations

Internal Equity

It is imperative that positions performing comparable work and requiring similar skills are valued consistently within the organization relative to market and typical qualifications. By adopting a market-based system, T or C will ensure internal equity by grouping positions of similar skills, abilities and qualifications into comparable grades in relation to market values.

To maintain internal equity, VCG also recommends:

- Keeping job descriptions current with clearly defined minimum qualifications and essential duties.
- Ensuring minimum qualifications and essential duties align to the marketplace.
    - The use of equivalency clauses (e.g., statements allowing education to substitute for experience or vice versa) should be monitored carefully.
    - Internal equity erodes when individuals are not held to the minimum qualifications and skill and ability standards defined in the job description.
- Avoiding inflated job titles to reward employees. Such practice erodes internal equity and external benchmarking.
    - The enclosed *Title Listing Report* (see Appendix B) includes recommendations for changes to job titles in order to align with typical expectations. This will support T or C's ability to effectively recruit qualified job candidates, as well as accurately describe its positions to internal and external parties.

Administrative Efficiency

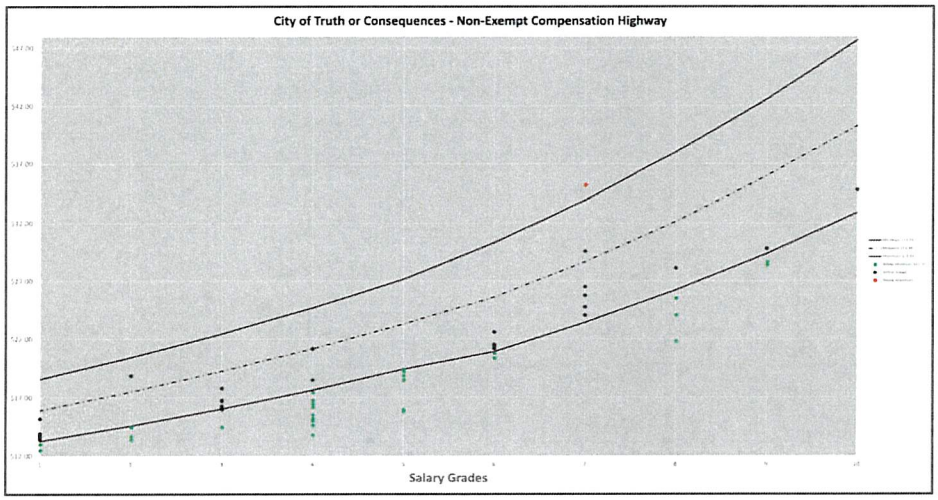
The overall effectiveness of the recommended compensation system depends on regular and ongoing monitoring of the labor market to remain externally competitive and market-driven. Additionally, T or C must monitor and consistently enforce policies, procedures and programs to maintain internal consistency in compensation administration. The structure will support a solid framework for daily decision making and effective compensation administration.

VCG recommends ensuring internal procedures support ongoing maintenance and administrative efficiency of the compensation program. VCG advises that T or C's HR department exercise authority to evaluate and advise management on all new hire placements, salary increases for promotions and other related pay decisions. These efforts will support internal consistency across departments, as well as ongoing integrity of the compensation program's design.

COST IMPACT ANALYSIS

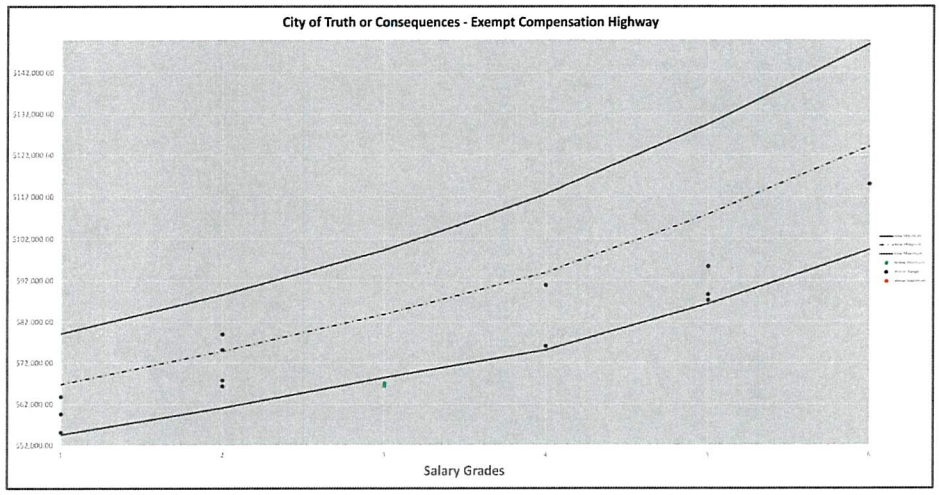
Current Pay Practice Evaluation

Once the updated salary structure was developed for T or C, VCG compared current employee pay rates to the new structure, using data received from the City. VCG plotted out current employee pay rates in the Compensation Highway below.



The Compensation Highways illustrate that there are opportunities to better align pay levels across the City, with particular attention to positions in the non-exempt structure. Employees in the non-exempt structure largely are paid below midpoint, with many incumbents' pay falling below minimum.

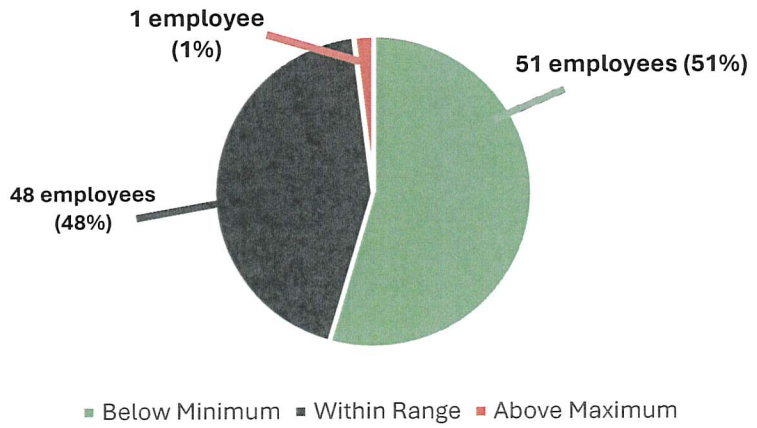
Positions in the exempt structure are better situated; however, there are still opportunities to ensure all employees are paid within range of market and aligned across each respective salary range. Once the pay rates for these employees are increased to the minimum of their respective ranges, T or C will be in a strong externally competitive and internally consistent position.



Refer to Appendix C for a larger representation of the T or C Compensation Highways.

Cost Assessment

Phase 1: Bring Employee Pay to Grade Minimums



A large portion of T or C's workforce, 48 employees, are paid within the market-based salary structure; however, adjustments are needed to ensure the majority of employees (51) are paid within range of market. The pie chart to the left outlines the number of T or C employees that are paid below, within or above the new salary ranges.

Employees paid below the new grade minimums are at a significant risk of leaving the City since their jobs are valued far below the going market rate for their respective positions. Consequently, VCG recommends prioritizing this group by bringing the pay for all employees to at least the minimum of their assigned grade.

Estimated Cost to Increase Employee Pay to Minimum of Range

	Estimated Cost	Average Compa-ratio Achieved
Non-Exempt	$107,671.20	85%
Exempt	$3,435.60	89%
Total	$111,106.80	86%

The estimated expenditure to bring employee pay to the new grade minimums constitutes about 2.49% of T or C's overall payroll. This estimate does not include fringe costs and could shift as T or C's workforce changes day-by-day with new hires, promotions, employee exits, etc. Nonetheless, the above figures represent the majority of what T or C can expect to spend to bring employee salaries to the updated range minimums.

Phase 2: Mitigate Compression

Employees should be paid relative to market based on their skills, performance, tenure and/or time-in-position. Compression occurs when wages do not adequately distinguish between employees with varying levels of education, experience, seniority and/or qualifications.

VCG conducted a compression analysis based on the employee's time-in-position, as received from the City. VCG assumed that an individual who has held the same position for eight (8) years should be paid at the market-aligned midpoint. Using this assumption, VCG calculated the movement needed to place individuals throughout the range so that an individual with exactly eight (8) years in position would be placed at the midpoint.

Estimated Cost to Address Compression

	Additional Cost to Address Compression	Total Estimated Cost	Average Compa-Ratio Achieved
Non-Exempt	$132,485.60	$235,622.40	89%
Exempt	$67,138.73	$70,574.33	93%
Total	**$199,624.33**	**$306,196.73**	**90%**

It will cost T or C an additional $199,624.33 to address compression, resulting in a total expense (cost to minimum + compression) of $306,196.73 or **6.87%** of payroll.

VCG recommends a phased-approach to addressing compression while focusing first on employees whose pay falls below new grade minimums. This will support T or C's ability to ensure external competitiveness. A longer-term plan can be put into motion to address compression. In the Final Report, VCG will provide implementation recommendations to support addressing compression over time. Addressing compression will support T or C's ability to ensure internal consistency.

A detailed cost breakdown by department is provided in Appendix D.

Compa-ratios

quickly indicate the competitiveness of pay levels. The calculation is simply salary divided by midpoint.

If a compa-ratio is 100%, an individual is paid precisely at the market-aligned midpoint. As an organization, VCG recommends aiming for an overall compa-ratio between 95%-105%.



NEXT STEPS TO STUDY COMPLETION

Requests for Review

Considerations

With the receipt of the Preliminary Report, T or C now begins one of the most crucial components of the Compensation Study, referred to as the Request for Review period. During this time, T or C has the opportunity to evaluate all of the data and recommendations presented by VCG to ensure that the information is accurate, and the recommendations will support T or C's success.

Questions to consider include:

- Are there any errors in employee job assignments, current pay rates or other data that need to be corrected to ensure cost estimates are accurate?
- Are there any grade placements that raise concerns regarding internal hierarchies?
- Are there any jobs in which the midpoint does not reflect rates seen at competitors, for which T OR C would like VCG to re-evaluate market?
- Are there any concerns with other recommendations provided by VCG that T or C would like to have re-considered (e.g., recommendations on changes to minimum qualifications, titling or FLSA exemption status)?

Process and Deadline

For data errors, T or C should provide VCG with a corrected employee census so that cost assessments will be updated accordingly. For changes to VCG's recommendations, submit a Request for Review form to VCG **by May 22, 2025.**

To submit a Request for Review, use the physical form provided in **Appendix E** or the online form available through the following link: https://vallliant.formstack.com/forms/city_of_torc_request_for_review.

Requests should be submitted using the form to ensure VCG has all information needed and to confirm that no requests are lost. Manual forms should be emailed to info@valliant.com.

Outcomes

VCG will conduct a careful assessment of all requests and recommendations will be updated when there is sufficient market data to substantiate the change. Changes will be captured in the Final Report.

If VCG is unable to support the desired change, the recommendations will be maintained in the Final Report. However, T or C may decide to proceed with the desired changes to support internal valuations and organizational needs.

City of Truth or Consequences' Next Steps

VCG recommends the following steps to finalize the Compensation Study and prepare T or C to successfully implement VCG's recommendations.

- **Communicate initial findings to appropriate stakeholders:**
  - Share initial findings with appropriate parties, such as fiscal leaders to review costs and identify possible funding sources to support implementation; HR team members to verify accuracy of employee data; and/or department managers to review departmental implementation strategies and obstacles.
  - VCG recommends that management does not disclose to employees any possible changes to salary, title or exemption status until the structure is approved by the City Council and T or C is prepared to implement.

- **Evaluate criteria for compression analysis:**
  - If T or C would like VCG to conduct a compression analysis using any other criteria, VCG will need:
    - Length of time for employees to reach midpoint (typically between 6-10 years)
    - Criteria for placement in the range, which could include hire date, time-in-position, performance rating or a combination of factors. The criteria will depend on whether the relevant details currently tracked and available for all positions.

- **Begin considering an implementation strategy:**
  - Identify potential obstacles that may affect T or C's ability to adopt the recommendations in this report.
  - Consider all approvals needed and the appropriate paperwork to be completed to finalize any changes.
  - Brainstorm an appropriate communication plan to share the study's objectives, findings and impact with employees, managers, leaders and other relevant constituents.

- **Evaluate methods for sustaining the system after implementation:**
  - Consider the resources and support needed to maintain the system over time. VCG can offer a range of different tools, training and other support.

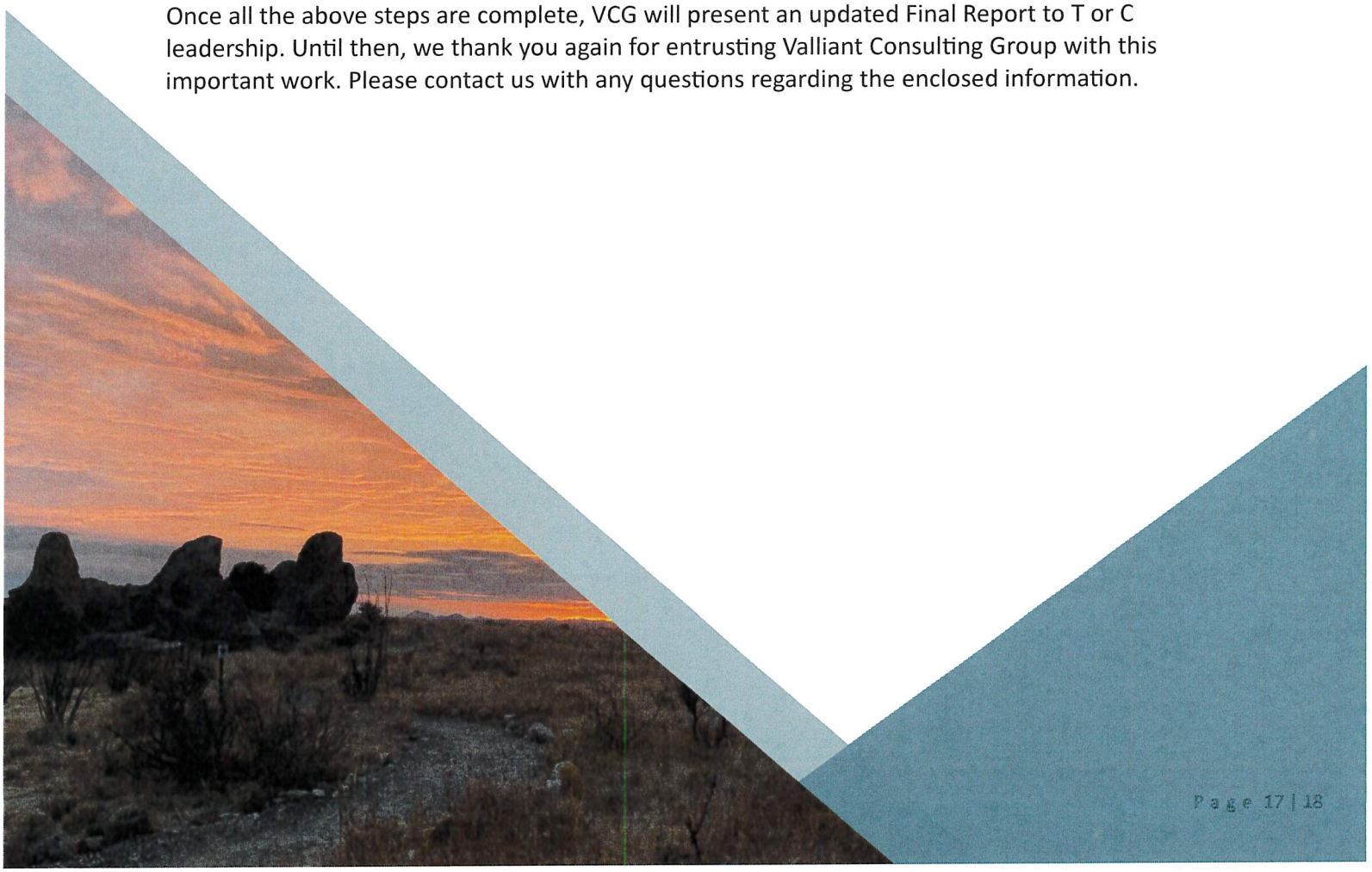
- **Determine the appropriate stakeholders who should receive the final recommendations.**
  - Identify whether VCG should present findings to select audiences, such as the City Council and/or department managers. Consider how T or C can partner with VCG to address key questions and concerns that may be raised by the identified audience.

Valliant Consulting Group's Next Steps

T or C can expect VCG to engage in the following next steps:

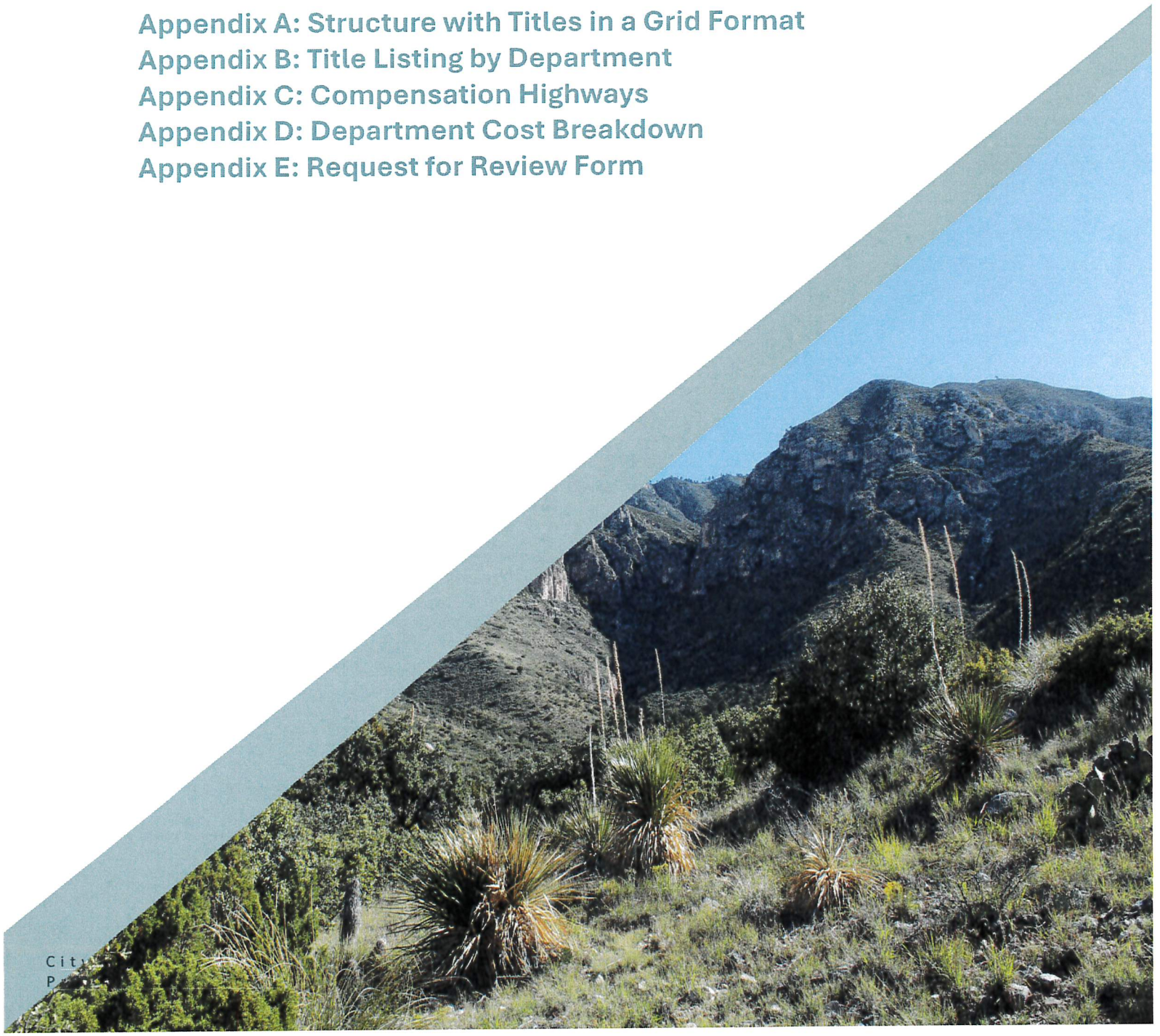
- Assess Requests for Review submitted by T or C
- Review and recommend edits to compensation policies
- Compile detailed implementation recommendations
- Finalize all recommendations

Once all the above steps are complete, VCG will present an updated Final Report to T or C leadership. Until then, we thank you again for entrusting Valliant Consulting Group with this important work. Please contact us with any questions regarding the enclosed information.



APPENDICES

Appendix A: Structure with Titles in a Grid Format
Appendix B: Title Listing by Department
Appendix C: Compensation Highways
Appendix D: Department Cost Breakdown
Appendix E: Request for Review Form



Appendix A: City of Truth or Consequences
Non-Exempt Salary Structure

Grade	NE1	NE2	NE3	NE4	NE5	NE6	NE7	NE8	NE9	NE10
Maximum	$18.55	$20.41	$22.44	$24.68	$27.16	$30.32	$33.94	$38.02	$42.57	$47.69
Midpoint	$15.90	$17.49	$19.24	$21.16	$23.28	$25.61	$28.68	$32.12	$35.97	$40.29
Minimum	$13.25	$14.58	$16.03	$17.63	$19.40	$20.91	$23.41	$26.22	$29.36	$32.89
	Animal Shelter Attendant	Maintenance/ Custodian	Animal Control Officer	Administrative Assistant	Accounts Payable Specialist	Chief Procurement Officer	Human Resources Specialist	Detective	Lineman Crew Chief	Police Lieutenant
	Golf Course Maintenance Technician	Office Assistant	Library Technician	Driver/Collector	Facilities Maintenance Technician II	Court Administrator	IT Support Analyst	Journeyman Electrician/Lineman	Police Detective Sergeant	Wastewater Supervisor
	Golf Course Pro Shop Clerk	Solid Waste Scale House Attendant	Parks Maintenace Worker II	Evidence Technician	Fleet Mechanic II	Executive Assistant to the City Manager	Lineman 1st Class	Solid Waste Supervisor	Police Sergeant	Water Supervisor
	Library Clerk	Street Maintenance Worker	Pool Supervisor	Facilities Maintenance Technician I	Lineman 3rd Class	Fleet Maintenance Foreman	Police Officer (Certified)	Tourism Coordinator/Public Information Officer	Wastewater Foreman	
	Lifeguard	Utility Billing Clerk	Water/Wastewater General Laborer	Fleet Mechanic I	Police Officer (Uncertified)	Lineman 2nd Class	Regulatory and Compliance Specialist	Wastewater Operator IV	Water Foreman	
	Parks Maintenace Worker I			Lineman Apprentice	Wastewater Operator I	Office Manager	Wastewater Operator III	Water Operator IV		
				Recycling Plant Technician	Water Operator I	Payroll Specialist	Water Operator III			
				Street Equipment Operator I	Water/Wastewater Maintenance Worker	Solid Waste Foreman				
						Steet Equipment Operator II				
						Wastewater Operator II				
						Water Operator II				
Annual	NE1	NE1	NE3	NE4	NE5	NE6	NE7	NE8	NE9	NE10
Maximum	$38,584.00	$42,452.80	$46,675.20	$51,334.40	$56,492.80	$63,065.60	$70,595.20	$79,081.60	$88,545.60	$99,195.20
Midpoint	$33,072.00	$36,379.20	$40,019.20	$44,012.80	$48,422.40	$53,268.80	$59,654.40	$66,809.60	$74,817.60	$83,803.20
Minimum	$27,560.00	$30,326.40	$33,342.40	$36,670.40	$40,352.00	$43,492.80	$48,692.80	$54,537.60	$61,068.80	$68,411.20

Appendix A: City of Truth or Consequences
Exempt Salary Structure

Grade	E1	E2	E3	E4	E5	E6
Maximum	$79,082	$88,570	$99,199	$112,635	$129,531	$148,959
Midpoint	$66,810	$74,827	$83,806	$93,863	$107,942	$124,133
Minimum	$54,539	$61,083	$68,413	$75,090	$86,354	$99,306
	Animal Shelter Manager	Accountant	Director of Community Services	Director of Solid Waste	Assistant City Manager	City Manager
	Facilities Maintenance Manager	City Clerk	Street Manager	Finance Director	Director of Electric Services	
	Fleet Maintenance Manager	Director of Library Services			Director of Water/Wastewater	
	Golf Course Superintendent	Parks Manager			Police Chief	
		Utilities Accountant				
		Utility Billing Manager				

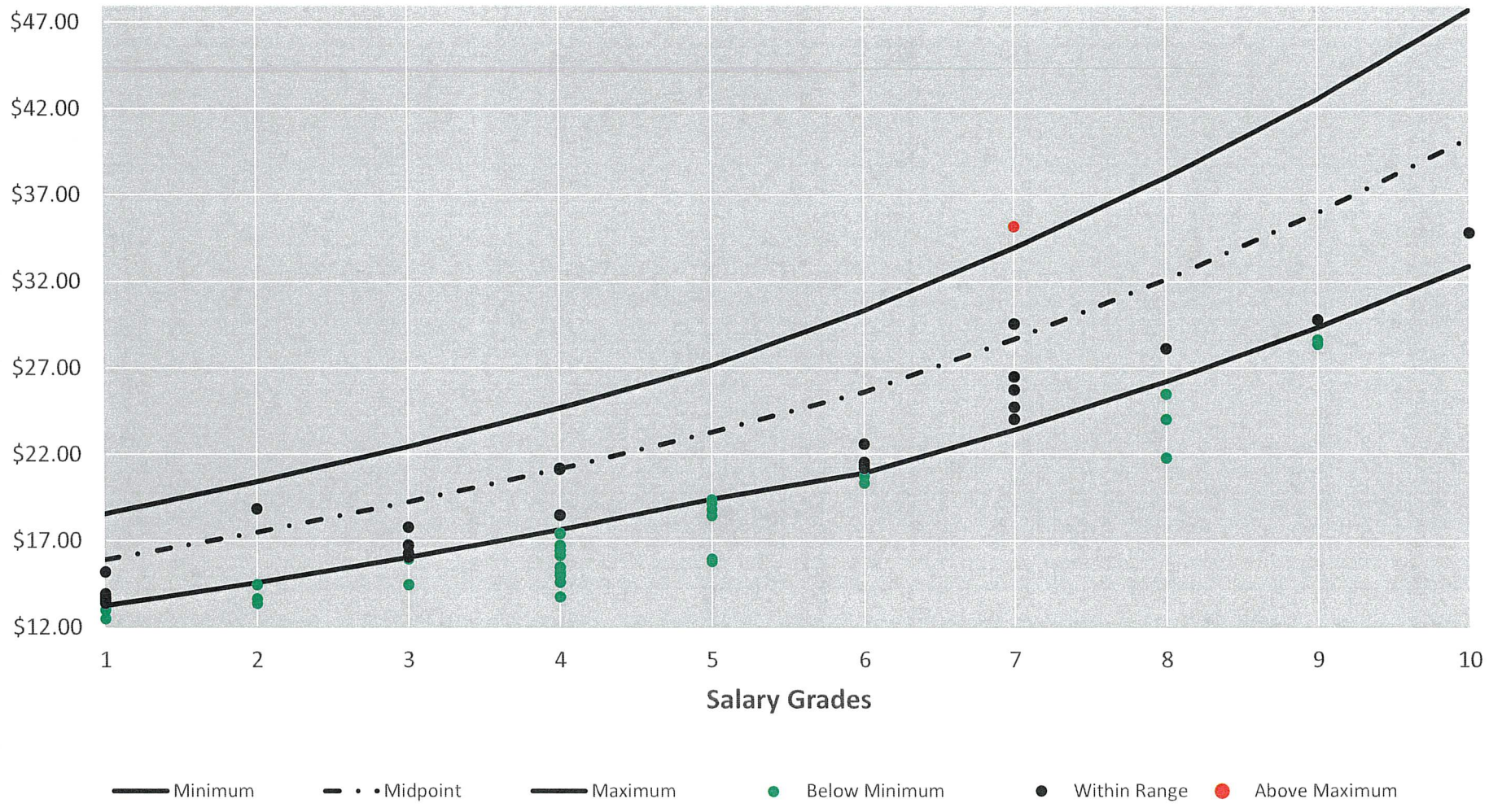
Appendix B: City of Truth or Consequences Title Listing

Department	Title	Grade	Minimum	Midpoint	Maximum	Additional recommendations and notes
Animal Shelter	Animal Shelter Attendant	NE1	$13.25	$15.90	$18.55	
Golf Course	Golf Course Maintenance Technician	NE1	$13.25	$15.90	$18.55	
Golf Course	Golf Course Pro Shop Clerk	NE1	$13.25	$15.90	$18.55	
Library	Library Clerk	NE1	$13.25	$15.90	$18.55	
Pool	Lifeguard	NE1	$13.25	$15.90	$18.55	
Parks	Parks Maintenace Worker I	NE1	$13.25	$15.90	$18.55	
Clerks	Deputy City Clerk	NE2	$14.58	$17.49	$20.41	Retitle to, "Office Assistant"
Facilities	Maintenance/Custodian	NE2	$14.58	$17.49	$20.41	Adjust the minimum qualifications to require a High School degree + 1 year of job-related experience.
Solid Waste	Solid Waste Scale House Attendant	NE2	$14.58	$17.49	$20.41	
Street	Street Maintenance Worker	NE2	$14.58	$17.49	$20.41	
Utility Office	Utility Billing Clerk	NE2	$14.58	$17.49	$20.41	
Animal Control	Code Enforcement Officer	NE3	$16.03	$19.24	$22.44	Retitle to, "Animal Control Officer"
Library	Library Technician	NE3	$16.03	$19.24	$22.44	
Parks	Parks Maintenace Worker II	NE3	$16.03	$19.24	$22.44	
Pool	Pool Supervisor	NE3	$16.03	$19.24	$22.44	
Water	Water/Wastewater General Laborer	NE3	$16.03	$19.24	$22.44	
Clerks	Administrative Assistant	NE4	$17.63	$21.16	$24.68	
Electric	Electric Administrative Assistant	NE4	$17.63	$21.16	$24.68	Adjust the minimum qualifications to require a High School degree + 2 years of job-related experience.
Police	Evidence Technician	NE4	$17.63	$21.16	$24.68	Priced by title as a JD was not received.
Facilities	Facilities Maintenance Technician I	NE4	$17.63	$21.16	$24.68	
Fleet Maintenance	Fleet Maintenance Administrative Assistant	NE4	$17.63	$21.16	$24.68	Adjust the minimum qualifications to require a High School degree + 2 years of job-related experience.
Fleet Maintenance	Fleet Mechanic I	NE4	$17.63	$21.16	$24.68	Priced by title as a JD was not received.
Electric	Lineman Apprentice	NE4	$17.63	$21.16	$24.68	
Police	Police Department Administrative Assistant	NE4	$17.63	$21.16	$24.68	
Solid Waste	Solid Waste Administrative Assistant	NE4	$17.63	$21.16	$24.68	Adjust the minimum qualifications to require a High School degree + 2 years of job-related experience.
Solid Waste	Solid Waste Recycling Technician	NE4	$17.63	$21.16	$24.68	Priced based on information provided by the City in a discussion with Valliant. Retitle to, "Driver/Collector".
Solid Waste	Solid Waste Recycling Engineer	NE4	$17.63	$21.16	$24.68	Priced based on information provided by the City in a discussion with Valliant. Retitle to, "Recycling Plant Technician".
Street	Street Equipment Operator I	NE4	$17.63	$21.16	$24.68	
Finance	Accounts Payable Specialist	NE5	$19.40	$23.28	$27.16	Adjust the minimum qualifications to require an Associate's degree + 1 year of job-related experience.
Facilities	Facilities Maintenance Technician II	NE5	$19.40	$23.28	$27.16	
Fleet Maintenance	Fleet Mechanic II	NE5	$19.40	$23.28	$27.16	
Electric	Lineman 3rd Class	NE5	$19.40	$23.28	$27.16	Adjust the minimum qualifications to require High School + 3 years of job-related experience.
Police	Police Officer (Uncertified)	NE5	$19.40	$23.28	$27.16	
Wastewater	Wastewater Operator I	NE5	$19.40	$23.28	$27.16	
Water	Water Operator I	NE5	$19.40	$23.28	$27.16	
Water	Water/Wastewater Maintenance Worker	NE5	$19.40	$23.28	$27.16	Priced by title as a JD was not received.
Finance	Chief Procurement Officer	NE6	$20.91	$25.61	$30.32	
Court	Court Administrator	NE6	$20.91	$25.61	$30.32	Priced by title as a JD was not received.
City Manager	Executive Assistant to the City Manager	NE6	$20.91	$25.61	$30.32	Priced by title as a JD was not received.
Fleet Maintenance	Fleet Maintenance Foreman	NE6	$20.91	$25.61	$30.32	
Electric	Lineman 2nd Class	NE6	$20.91	$25.61	$30.32	Adjust the minimum qualifications to require High School + 2 years of job-related experience.
Finance	Payroll Specialist	NE6	$20.91	$25.61	$30.32	
Police	Police Support Specialist	NE6	$20.91	$25.61	$30.32	Retitle to, "Office Manager - Police" .
Solid Waste	Solid Waste Foreman	NE6	$20.91	$25.61	$30.32	
Street	Steet Equipment Operator II.Supervisor	NE6	$20.91	$25.61	$30.32	Retitle to "Street Equipment Operator II".
Utility Office	Utility Billing Supervisor/Accounts Receivable	NE6	$20.91	$25.61	$30.32	Priced by title as a JD was not received.
Wastewater	Wastewater Operator II	NE6	$20.91	$25.61	$30.32	
Water	Water Operator II	NE6	$20.91	$25.61	$30.32	
Finance	Human Resources Specialist	NE7	$23.41	$28.68	$33.94	Adjust from exempt to non-exempt under FLSA.
Finance	IT Support Analyst	NE7	$23.41	$28.68	$33.94	
Electric	Lineman 1st Class	NE7	$23.41	$28.68	$33.94	Adjust the minimum qualifications to require High School + 1 year of job-related experience.
Police	Police Officer (Certified)	NE7	$23.41	$28.68	$33.94	
Wastewater	Regulatory and Compliance Specialist	NE7	$23.41	$28.68	$33.94	
Wastewater	Wastewater Operator III	NE7	$23.41	$28.68	$33.94	
Water	Water Operator III	NE7	$23.41	$28.68	$33.94	
Police	Detective	NE8	$26.22	$32.12	$38.02	
Electric	Journeyman Electrician/Lineman	NE8	$26.22	$32.12	$38.02	Adjust the minimum qualifications to require a High School degree + 4 years of job-related experience + Journeyman licensure.
Solid Waste	Solid Waste Supervisor	NE8	$26.22	$32.12	$38.02	
Public Works	Tourism Coordinator/Public Information Office	NE8	$26.22	$32.12	$38.02	
Wastewater	Wastewater Operator IV	NE8	$26.22	$32.12	$38.02	Priced by title as a JD was not received.
Water	Water Operator IV	NE8	$26.22	$32.12	$38.02	Priced by title as a JD was not received.
Electric	Lineman Crew Chief	NE9	$29.36	$35.97	$42.57	Priced by title as a JD was not received.
Police	Police Detective Sergeant	NE9	$29.36	$35.97	$42.57	Priced by title as a JD was not received.
Police	Police Sergeant	NE9	$29.36	$35.97	$42.57	
Wastewater	Wastewater Foreman	NE9	$29.36	$35.97	$42.57	Priced based on information provided by the City in a discussion with Valliant.
Water	Water Foreman	NE9	$29.36	$35.97	$42.57	Priced by title as a JD was not received.
Police	Police Lieutenant	NE10	$32.89	$40.29	$47.69	
Wastewater	Wastewater Supervisor	NE10	$32.89	$40.29	$47.69	
Water	Water Supervisor	NE10	$32.89	$40.29	$47.69	
Animal Shelter	Animal Shelter Manager	E1	$54,539.00	$66,810.00	$79,082.00	
Facilities	Facilities Maintenance Manager	E1	$54,539.00	$66,810.00	$79,082.00	Priced by title as a JD was not received.
Fleet Maintenance	Fleet Maintenance Manager	E1	$54,539.00	$66,810.00	$79,082.00	

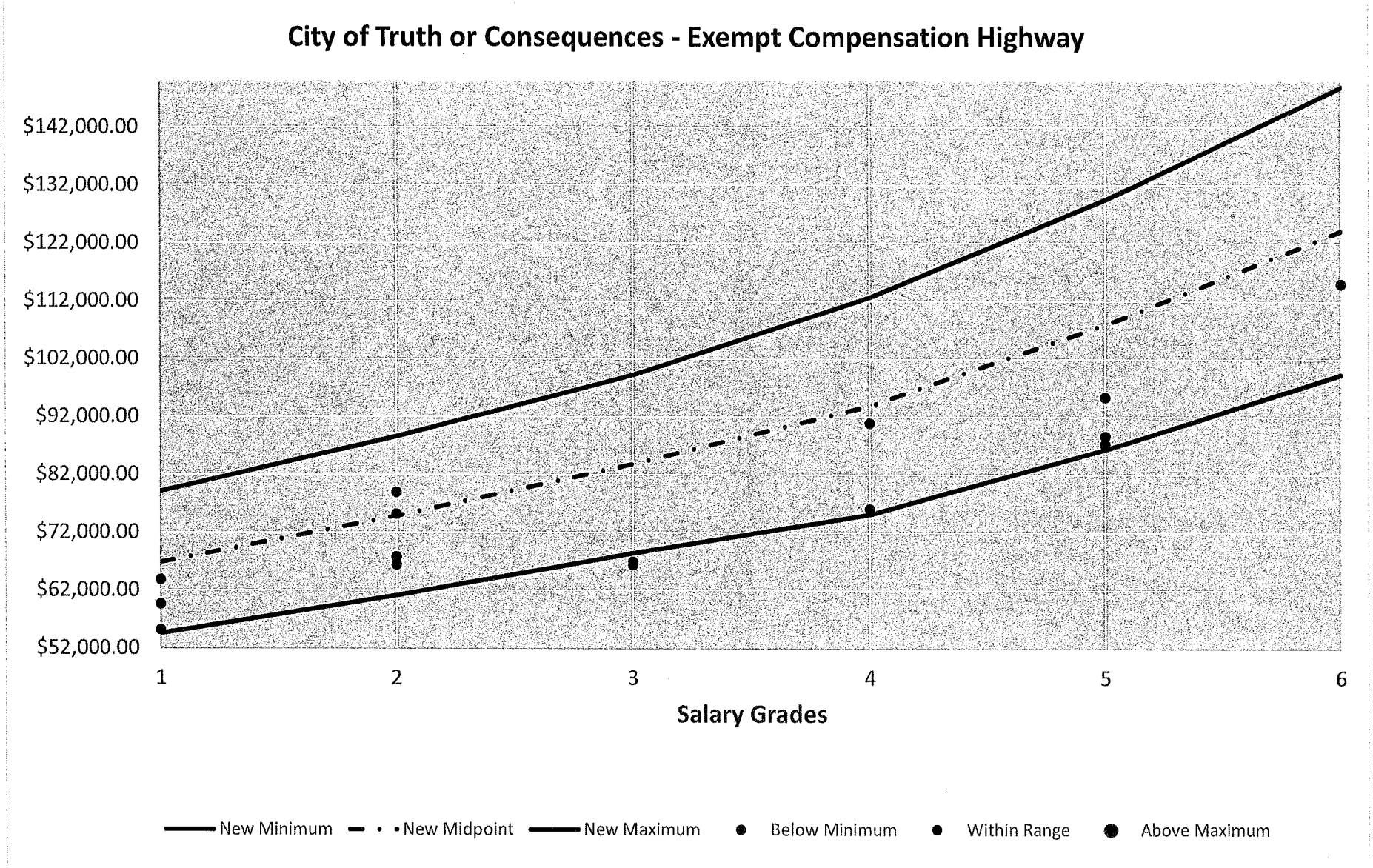
Appendix B: City of Truth or Consequences Title Listing

Department	Title	Grade	Minimum	Midpoint	Maximum	Additional recommendations and notes
Golf Course	Golf Course Superintendent	E1	$54,539.00	$66,810.00	$79,082.00	
Finance	Accounting Officer	E2	$61,083.00	$74,827.00	$88,570.00	Retitle to, "Accountant" and adjusting the minimum qualifications to require a Bachelor's degree + 1 year of job-related experience, or to allow experience to substitute for education (i.e., High school degree + 5 years of job-related experience).
Finance	Accounts Receivable Supervisor	E2	$61,083.00	$74,827.00	$88,570.00	Retitle to, "Utilities Accountant" and adjusting the minimum qualifications to require a Bachelor's degree + 1 year of job-related experience, or to allow experience to substitute for education (i.e., High school degree + 5 years of job-related experience).
Clerks	City Clerk	E2	$61,083.00	$74,827.00	$88,570.00	
Library	Director of Library Services	E2	$61,083.00	$74,827.00	$88,570.00	Establish minimum qualifications of a Bachelor's degree + 2 years of job-related experience.
Parks	Parks Field Supervisor	E2	$61,083.00	$74,827.00	$88,570.00	The job description references multiple titles, including Parks and Recreation Manager and Parks and Recreation Supervisor. Simplify to, "Parks Manager" and adjust the minimum qualifications to require a High School degree + 5 years of job-related experience.
Utility Office	Utility Billing Manager	E2	$61,083.00	$74,827.00	$88,570.00	
Community Services	Director of Community Services	E3	$68,413.00	$83,806.00	$99,199.00	
Street	Street Manager	E3	$68,413.00	$83,806.00	$99,199.00	
Solid Waste	Director of Solid Waste	E4	$75,090.00	$93,863.00	$112,635.00	
Finance	Finance Director	E4	$75,090.00	$93,863.00	$112,635.00	Classify as exempt under FLSA.
City Manager	Assistant City Manager	E5	$86,354.00	$107,942.00	$129,531.00	
Electric	Director of Electric Services	E5	$86,354.00	$107,942.00	$129,531.00	
Water	Director of Water/Wastewater	E5	$86,354.00	$107,942.00	$129,531.00	
Police	Police Chief	E5	$86,354.00	$107,942.00	$129,531.00	
City Manager	City Manager	E6	$99,306.00	$124,133.00	$148,959.00	

City of Truth or Consequences - Non-Exempt Compensation Highway



Appendix C: Compensation Highways



Appendix D: Department Cost Breakdown

Department	Above Maximum	Below Minimum	In Range	Total Employees	Cost to Minimum	Average CR Achieved	Cost to Address Compression	Total Cost	Average CR Achieved
Animal Control			2	2	$0.00	90%	$0.00	$0.00	90%
Animal Shelter			3	3	$0.00	85%	$3,402.52	$3,402.52	88%
City Manager		1	2	3	$1,144.00	85%	$9,544.81	$10,688.81	88%
Clerks			2	2	$0.00	98%	$2,587.43	$2,587.43	100%
Community Services		1		1	$1,416.20	82%	$7,340.71	$8,756.91	90%
Electric		5	2	7	$7,550.40	84%	$25,937.60	$33,488.00	91%
Facilities		4	1	5	$27,206.40	86%	$12,355.20	$39,561.60	91%
Finance	1	2	4	7	$1,539.20	92%	$3,100.82	$4,640.02	93%
Fleet Maintenance		2	2	4	$12,542.40	85%	$5,408.00	$17,950.40	87%
Golf Course		3	2	5	$2,600.00	84%	$2,670.35	$5,270.35	86%
Library		2	4	6	$3,504.80	88%	$18,858.80	$22,363.60	96%
Parks			2	2	$0.00	90%	$582.40	$582.40	91%
Police		8	11	19	$5,158.40	86%	$21,528.00	$26,686.40	88%
Pool			1	1	$0.00	87%	$1,164.80	$1,164.80	90%
Public Works		1		1	$9,172.80	82%	$0.00	$9,172.80	82%
Solid Waste		9	3	12	$18,200.00	87%	$33,228.70	$46,894.30	93%
Street		4	1	5	$11,753.80	83%	$27,966.52	$39,720.32	89%
Utility Office		2	2	4	$4,388.80	86%	$14,296.47	$18,685.27	93%
Wastewater		1	1	2	$1,164.80	84%	$3,307.20	$4,472.00	87%
Water		6	3	9	$3,764.80	84%	$6,344.00	$10,108.80	85%
Grand Total	**1**	**51**	**48**	**100**	**$111,106.80**	**86%**	**$199,624.33**	**$306,196.73**	**90%**

**CR stands for compa-ratio.*

City of Truth or Consequences - Request for Review

Instructions:

- ❑ Complete a separate "Request for Review" worksheet for each position.
- ❑ Attach any supporting information to the worksheet.
- ❑ Make a copy of your worksheet and supporting information for your records.
- ❑ Send it to the HR Department by **May 22, 2025**

1. Job Title to be reviewed: _____

   Department: _____ Division: _____

2. What would you like reviewed? ❑ wage grade level ❑ job title ❑ other: ____

3. What is the desired outcome of this review? _____

   _____

4. Why? _____

   _____

   _____

   _____

5. Please attach any additional information that would assist us in researching your request.

   The documents attached are: _____

   _____

6. Is the latest job description you received for this position accurate? ❑ yes ❑ no

   If not, what should be changed in the job description? _____

   _____

   _____

   _____

Review requested by: _____ Date: _____

Title: _____

Phone number: _____ Email: _____

403 DEBT SERVICE FUND
PLEDGE STATE TAX

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 Interim	Justification
REVENUES									
403-1203-32385	LOAN PROCEEDS	1,320,907	790,000	-	-	812,823.29	-	-	
403-1203-32386	GRT INTERCEPTED	431,224	429,473	410,215	410,215	319,017.91	-	407,684	
403-1203-36373	INTEREST INCOME	140	167	140	140	91.10	-	140	
403-1203-36410	INVESTMENT INCOME - NMFA	30,856	79,255	37,895	37,895	30,704.63	-	37,895	
403-1203-36411	INVESTMENT INCOME - CD'S	1,498	16,540	13,465	13,465	12,633.82	-	13,465	
403-2024-36410	INVESTMENT INCOME - GO BOND 2024 PPRF-6467	-	-	-	-	25,271.61	-	-	
403-2303-36410	INVESTMENT INCOME - GO BOND 2023 PPRF-6072	-	-	-	-	23,818.26	-	-	
	TOTAL REVENUE	**1,808,001**	**1,338,381**	**461,715**	**461,715**	**1,224,360.62**	-	459,184	
TRANSFERS IN (OUT)									
403-1203-39935	IN	571,392	689,558	1,032,494	1,287,913	933,667.50	-	1,054,430	
403-1203-49930	OUT	(1,188,816)	(79,486)	-	-	(359,544.77)	-		
	TOTAL TRANSFERS	**(617,424)**	**610,072**	**1,032,494**	**1,287,913**	**574,122.73**	-	1,054,430	
EXPENDITURES									
403-1203-90905	DEBT SERVICE PRINCIPAL	869,052	863,658	1,179,635	1,285,937	439,416.32	174,829.41	1,207,355	
403-1203-90910	DEBT SERVICE INTEREST	246,653	139,977	259,691	409,789	330,759.53	10,337.34	242,176	
403-1203-90925	COMMITMENTS AND OTHER FEES	2,935	2,321	3,381	3,669	979.27	250.00	12,583	
403-1203-90930	COST OF DEBT ISSUANCE	-	39,572	-	-	38,834.38	-		
	TOTAL EXPENDITURES	**1,118,640**	**1,045,529**	**1,442,707**	**1,699,395**	**809,990**	185,417	1,462,114	INTERIM BUDGET
		71,937	902,924	51,502	50,233	988,494		51,500	

PPRF-1850 TORC 8 PD BUILDING LOAN (NMFA GRT INTERCEPT) — Payoff-4/2026

Principal	403-1203-90905	$	12,447.00
Interest	403-1203-90910	$	163.00
Admin Fee	403-1203-90925	$	32.00
		$	**12,642.00**

WPF-829 TORC 17 WTB-229 (Water) — Payoff-6/2031

Principal	403-1203-90905	$	12,943.00
Interest	403-1203-90910	$	196.00
		$	**13,139.00**

PPRF-2613 TORC 18 GROUND STORAGE TANKS (Water) — Payoff-4/2032

Principal	403-1203-90905	$	8,287.00
		$	**8,287.00**

PPRF-2737 TORC 19 REFINANCED 95,96,98 UTIL BONDS (WATER) — Payoff-4/2033

Principal	403-1203-90905	$	70,239.00
Interest	403-1203-90910	$	20,946.00
		$	**91,185.00**

WPF-892TorC 22 WTB-292 PER & ASSET MGMT PLAN (WATER) — Payoff-6/2033

Principal	403-1203-90905	$	3,313.00
Interest	403-1203-90910	$	67.00
		$	**3,380.00**

CIF-3171 TorC 24 (WW) — Payoff-6/2034

Principal	403-1203-90905	$	3,846.00
		$	**3,846.00**

CIF-3364 TORC 27 (WW) — Payoff-6/2035

Principal	403-1203-90905	$	3,866.00
		$	**3,866.00**

SW COLLECTION LOAN (CAPITAL ONE) Solid Waste — Payoff-6/2026

Principal	403-1203-90905	$	110,000.00
Interest	403-1203-90910	$	4,345.00
		$	**114,345.00**

PPRF-4968 ABC Refunding TorC 13 & New Money (TorC 13 - Recreation) NMFA GRT INTERCEPT — Payoff-4/2029

Principal	403-1203-90905	$	260,818.00
Interest	403-1203-90910	$	11,999.00
Admin Fee	403-1203-90925	$	1,063.00
		$	**273,880.00**

CIF-4927 Water System PER (WATER)				Payoff-2041
Principal	403-1203-90905	$	458.00	
		$	**458.00**	
PPRF-5198 Refunding TorC 15 STREET NMFA GRT INTERCEPT				Payoff-4/2030
Principal	403-1203-90905	$	116,735.00	
Interest	403-1203-90910	$	4,427.00	
		$	**121,162.00**	
DW4794 2019 WATER LINE REPLACEMENT PROJECTS LOAN (Water)				Payoff-4/2044
Principal	403-1203-90905	$	30,887.00	
Interest	403-1203-90910	$	-	
Admin Fee	403-1203-90925	$	1,488.00	
		$	**32,375.00**	
USDA 910,000 Bond (WW)				Payoff-9/2056
Principal	403-1203-90905	$	17,000.00	
Interest	403-1203-90910	$	17,302.00	
		$	**34,302.00**	
USDA 715,000 WWTP Phase 2B Bond (WW) Loan 92-12				Payoff-9/2059
Principal	403-1203-90905	$	14,137.00	
Interest	403-1203-90910	$	10,317.00	
		$	**24,454.00**	
USDA 315,000 WWTP Phase 2B Bond (WW) Loan 92-19				Payoff-9/2059
Principal	403-1203-90905	$	5,761.00	
Interest	403-1203-90910	$	6,012.00	
		$	**11,773.00**	
USDA 5,487,000 Monthly Water Bond (WATER)				Payoff-6/2063
Principal	403-1203-90905	$	92,043.00	
Interest	403-1203-90910	$	112,078.00	
		$	**204,121.00**	
CIF-5192 Roads/Drainage Improv. Main St. Downtown Water Line (Streets)				Payoff-6/2042
Principal	403-1203-90905	$	5,000.00	
		$	**5,000.00**	
WPF-5089 Booster System Improv (WATER)				Payoff-6/2042
Principal	403-1203-90905	$	13,026.00	
Interest	403-1203-90910	$	182.00	
		$	**13,208.00**	

PPRF-5652 2022 Equipment Loan Electric Transformer (Elec)				Payoff-4/2031
Principal	403-1203-90905	$	164,275.00	
Interest	403-1203-90910	$	20,561.00	
		$	**184,836.00**	
CIF-5550 Water System Improvements PH2 (WTR)				Payoff-6/2043
Principal	403-1203-90905	$	2,500.00	
		$	**2,500.00**	
WPF-5442 Cantrell Dam Design & Rehab (Streets)				Payoff-6/2043
Principal	403-1203-90905	$	14,774.00	
Interest	403-1203-90910	$	680.00	
		$	**15,454.00**	
Series 2023 General Obligation Bond PPRF-6072				Payoff-8/2035
Principal	403-1203-90905	$	35,000.00	
Interest	403-1203-90910	$	10,981.00	
		$	**45,981.00**	
Series 2024 General Obligation Bond PPRF-6467				Payoff-8/2040
Principal	403-1203-90905	$	210,000.00	
Interest	403-1203-90910	$	20,653.00	
		$	**230,653.00**	
WPF-6323 (WTR)				Payoff-6/2046
Principal	403-1203-90905	$	-	Principal pmts start 6/27
Interest	403-1203-90910	$	1,267.00	
Admin Fee	403-1203-90925	$	-	
		$	**1,267.00**	
CIF-6441 (WTR)				Payoff - 6/2046
Principal	403-1203-90905	$	-	Principal pmts start 6/27
Interest	403-1203-90910	$	-	
Admin Fee	403-1203-90925	$	5,000.00	
		$	**5,000.00**	
CIF-6442 (WW)				Payoff - 6/2046
Principal	403-1203-90905	$	-	Principal pmts start 6/27
Interest	403-1203-90910	$	-	
Admin Fee	403-1203-90925	$	5,000.00	
		$	**5,000.00**	

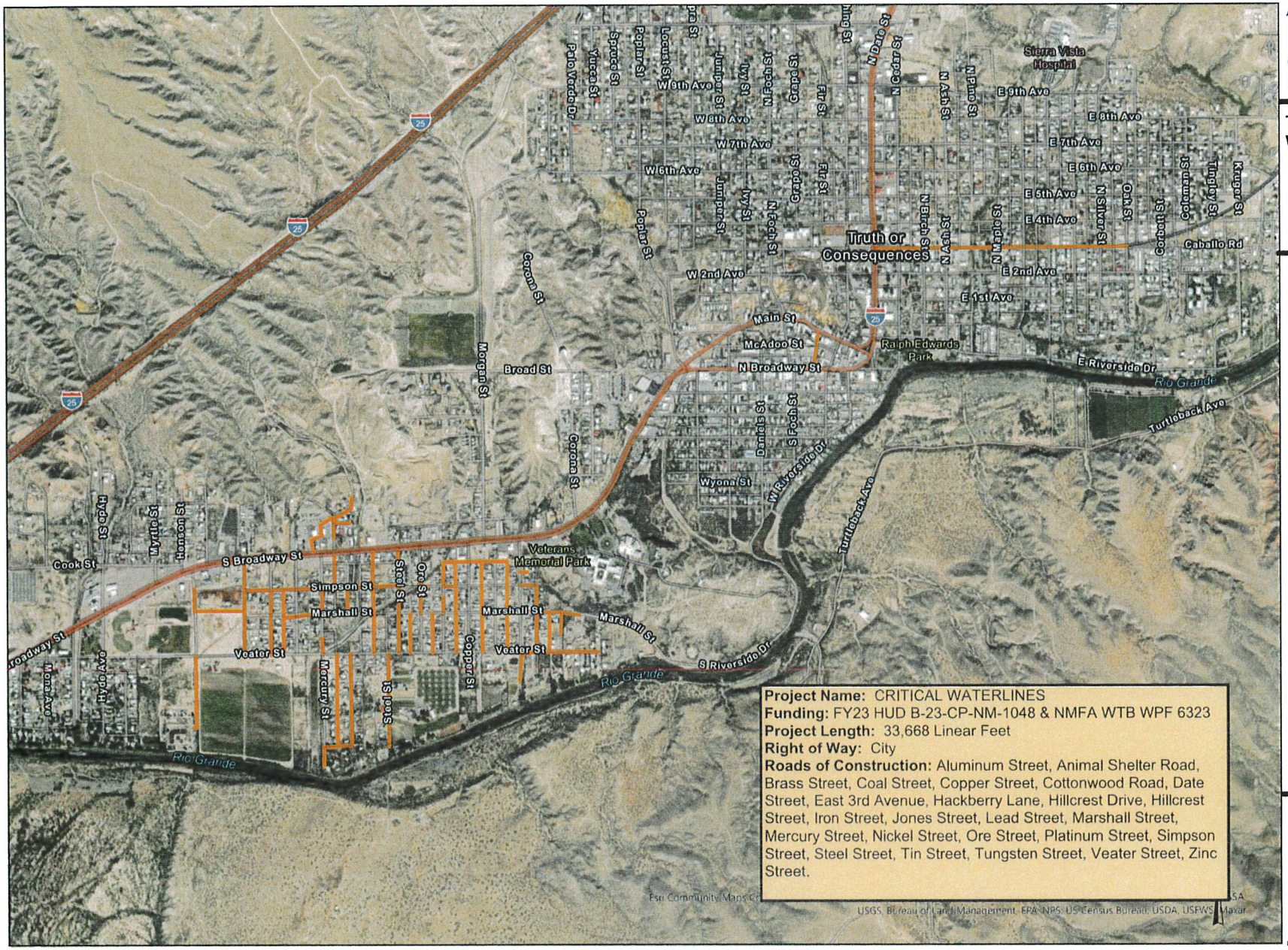
Totals				
Principal	403-1203-90905	$	1,207,355.00	
Interest	403-1203-90910	$	242,176.00	
Admin Fee	403-1203-90925	$	12,583.00	
	Includes Intercepts	**$**	**1,462,114.00**	**FYE 25/26**
	PPRF-1850 (TorC 8)	$	12,642.00	PD
	PPRF-4968 ABC	$	273,880.00	Rec & New Money
	PPRF-5198 (TorC 15)	$	121,162.00	Streets
	GRT Intercepts	**$**	**407,684.00**	

	CIF-5192	$	5,000.00	Streets
	WPF-5442	$	15,453.00	Streets
	2023 GO BOND PPRF-6072	$	92,013.00	Streets
	2024 GO BOND PPRF-6072	$	4,312.00	Streets
	PPRF-5652	$	184,836.00	Electric
	WPF-829 TorC 17	$	13,139.00	Water
	PPRF-2613 TorC 18	$	8,287.00	Water
	PPRF-2737 TorC 19	$	91,185.00	Water
	WPF-892 TorC 22	$	3,380.00	Water
	CIF-4927	$	458.00	Water
	WPF-5089	$	13,208.00	Water
	CIF-5550	$	2,500.00	Water
	USDA/BSW 5,487,000	$	204,121.00	Water
	DW-4794	$	32,375.00	Water
	2023 GO BOND PPRF-6072	$	92,012.00	Water
	2024 GO BOND PPRF-6072	$	4,312.00	Water
	Capital One	$	114,345.00	SW
	CIF-3171 TorC 24	$	3,846.00	WW
	CIF-3364 TorC 27	$	3,866.00	WW
	USDA 910,000	$	34,302.00	WW
	USDA 715,000	$	24,454.00	WW
	USDA 315,000	$	11,773.00	WW
	2023 GO BOND PPRF-6072	$	92,013.00	WW
	2024 GO BOND PPRF-6072	$	4,312.00	WW
	Transfer IN	**$**	**1,055,502.00**	

Debt by Dept:		
PD	$	12,642.00
Rec	$	273,880.00
Streets	$	237,940.00
Electric	$	184,836.00
Water	$	464,977.00
Solid Waste	$	114,345.00
Waste Water	$	174,566.00
Total Debt	**$**	**1,463,186.00**

Project Name/Design Packages	SHOVEL READY 1		HUD FY 24-25		CRITICAL WATERLINES	WSPI-2
Funding Source	NMFA Colonias 2024 CIF 6441	2024 Capital Outlay SAP 24-I2460-GF	FY 24 HUD B-24-CP-NM-1489	FY 25 HUD	FY23 HUD B-23-CP-NM-1048 & NMFA WTB WPF 6323	USDA
Funding	$4,840,000.00	$4,400,000.00	$4,300,000.00	$5,574,109.00	$19,200,000.00	$9,900,000.00
Design		$153,163.00	$840,467.51		$1,747,072.58	$910,000.00
Survey/SUE/GeoTech			$220,000.00		$350,000.00	$216,000.00
Other Infrustructure		$1,400,000.00	$60,000.00	$110,000.00		
LF of Waterline	$8,650.10	$5,797.73	$6,355.77	$9,947.15	$34,595.50	$12,797.49
Construction Cost	$4,325,048.21	$2,898,862.65	$3,177,885.70	$4,973,574.80	$17,297,748.28	$8,154,000.00
Construction Duration	$4.00	$10.00		$16.30	$18.00	$12.80
CA/RPR	$120,000.00	$300,000.00		$489,087.63	$540,000.00	$400,000.00
Bugeted Totals	$4,445,048.21	$4,752,025.65	$4,298,353.21	$5,572,662.43	$19,934,820.86	$9,680,000.00
Over/Underruns	$394,951.79	($352,025.65)	$1,646.79	$1,446.57	($734,820.86)	$220,000.00
Notes:	Construction and CA/RPR Servvice Only	Reduced Engineering for nearly Shovel Ready. $1.4 is reserved for Cook Street Tanks and MSD SCADA	Other Infrustructure for Persing PRV Site improvements	Other Infrustructure for Persing PRV Replacement	Assume half of Construction Duration	Remaining funds are for interest/fee
			0	0		

PROJECT NAME		FUNDING			
Shovel Ready 1	→	2024 Capital Outlay SAP 24-I2460-GF	&	NMFA Colonias 2024 CIF 6441	
HUD FY24-FY25	→	FY 24 HUD B-24-CP-NM-1489	&	FY 25 HUD	
Critical Waterlines	→	FY23 HUD B-23-CP-NM-1048 & NMFA WTB WPF 6323			
WSPI 2	→	USDA-RD WEP - WSPI-2			
CITY	→	CITY			
DWSRF	→	NMFA DWSRF DW4794 & NMFA Colonias 2021 CIF5550			
WSPI 1	→	USDA-RD WEP - WSPI-1			
MSD	→	USDA-RD WEP - MSD			



WILSON & COMPANY
HIGHER RELATIONSHIPS

Truth or Consequences Waterline and Roadway Project Status

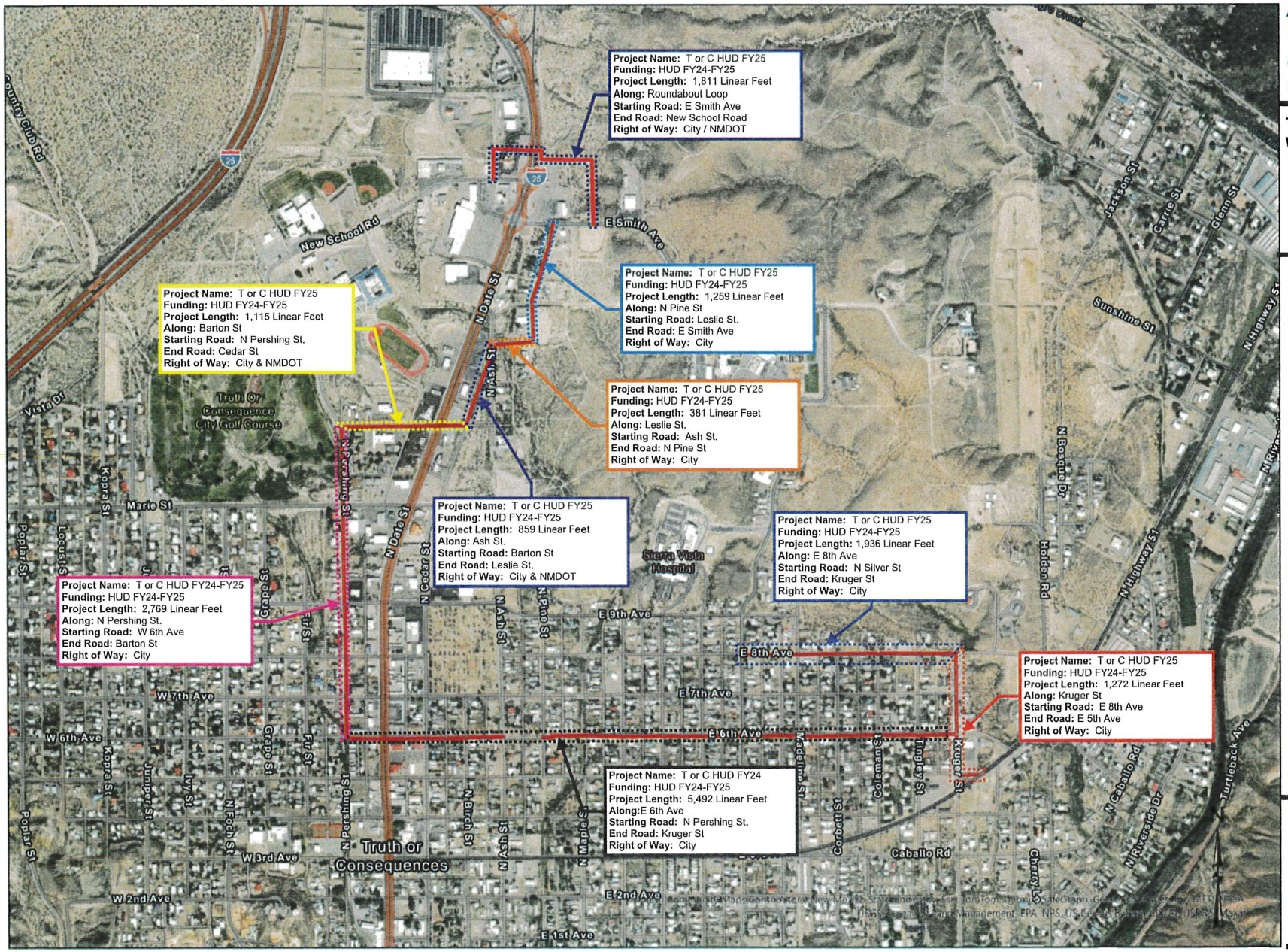
Legend

WATER MAINS

PROJECT

- Critical Waterlines
- <all other values>

T OR C CRITICAL WATERLINES



WILSON & COMPANY
HIGHER RELATIONSHIPS

Truth or Consequences Waterline and Roadway Project Status

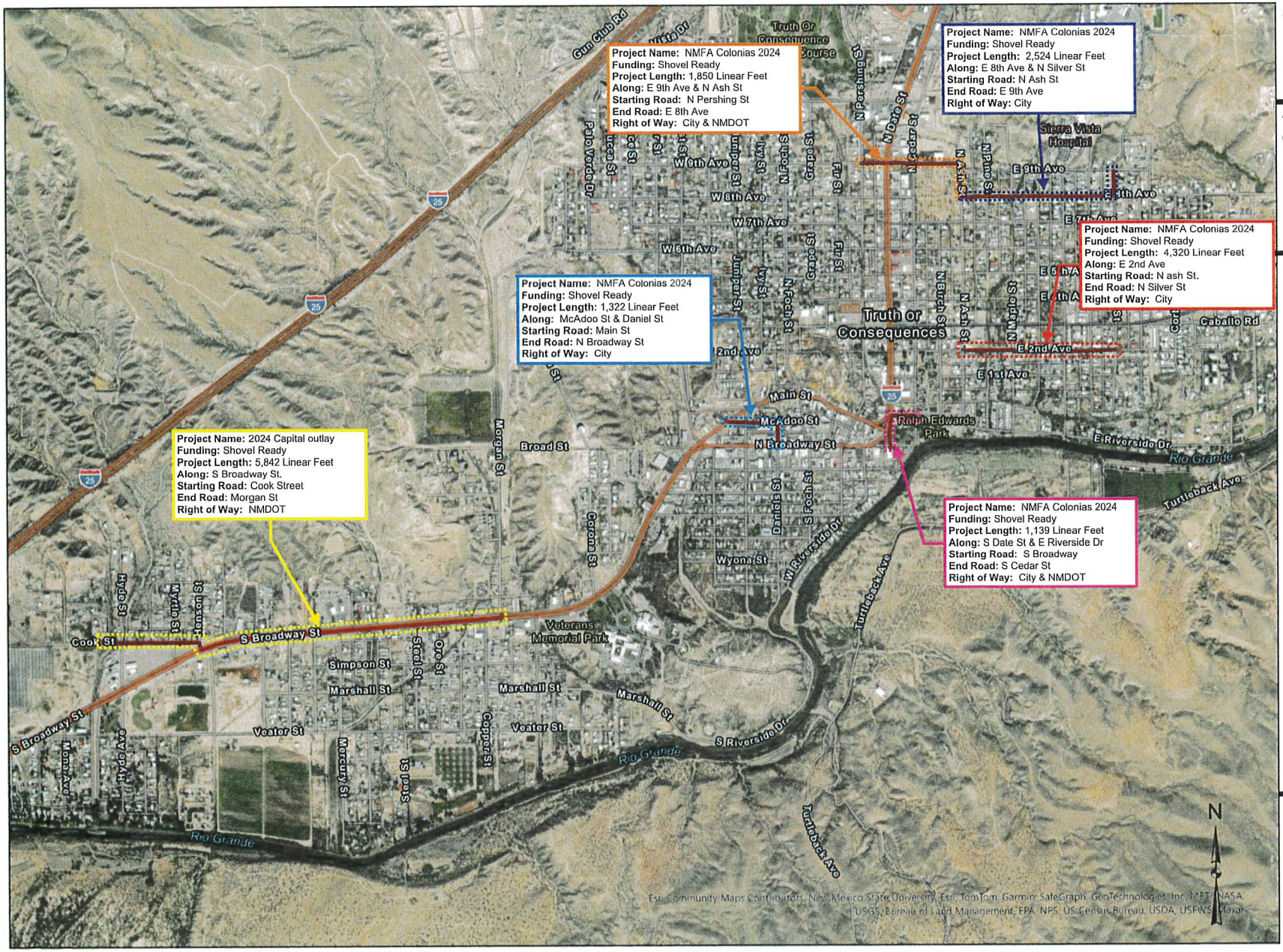
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WATER MAINS

PROJECT

- HUD FY24-FY25
- <all other values>

T OR C
HUD FY24- FY25



WILSON & COMPANY
HIGHER RELATIONSHIPS

Truth or Consequences Waterline and Roadway Project Status

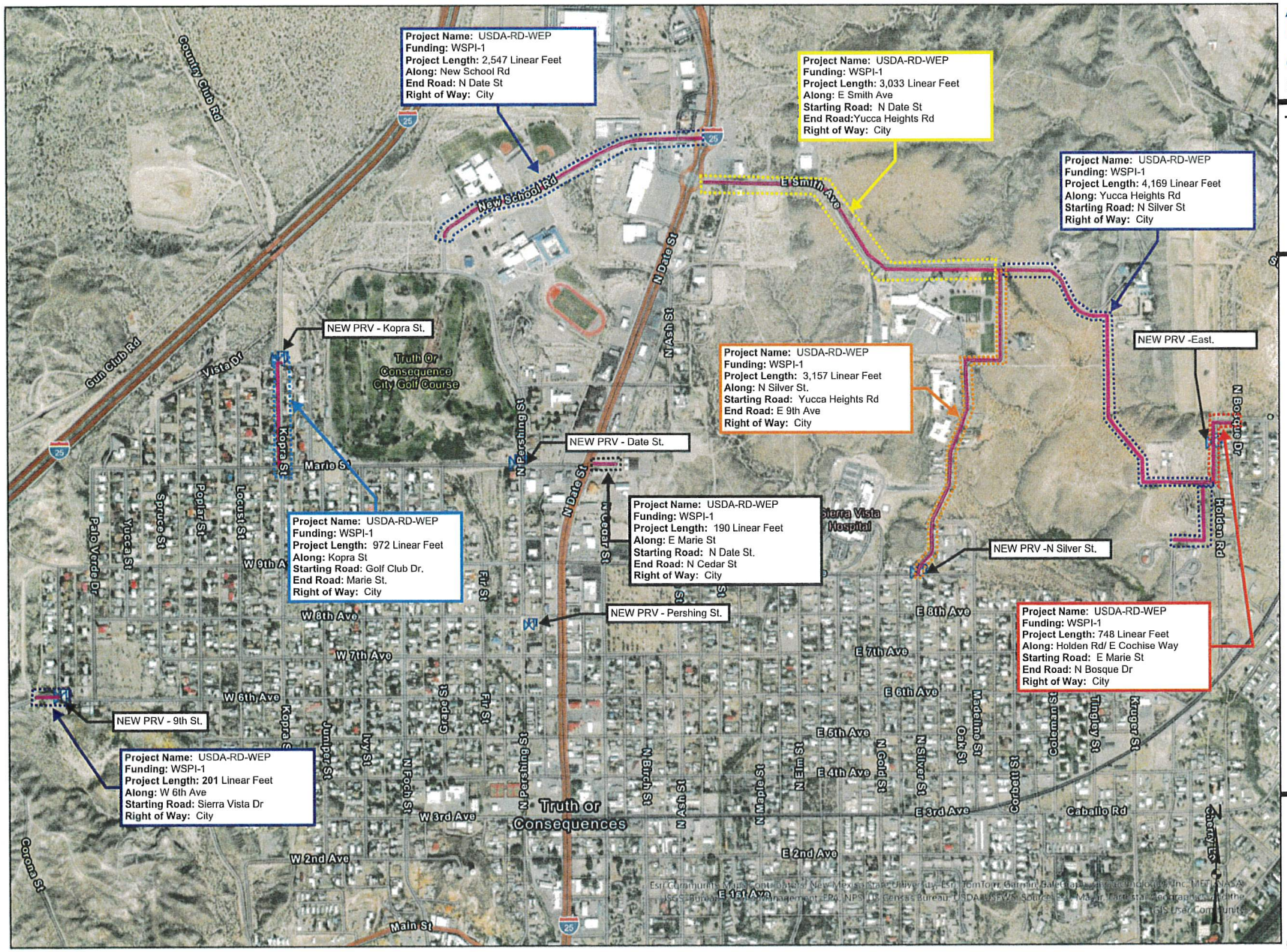
Legend

WATER MAINS

PROJECT

- Shovel Ready 1
- <all other values>

T OR C
SHOVEL READY



WILSON & COMPANY
HIGHER RELATIONSHIPS

Truth or Consequences Waterline Project

Legend

WATER MAINS

PROJECT

- WSPI 1
- <all other values>

PHASE

- Proposed PRV
- EXISTING
- <all other values>

WATER SYSTEM PERFORMANCE IMPROVEMENTS 1 (WSPI-1) PROJECT



WILSON & COMPANY
HIGHER RELATIONSHIPS

Truth or Consequences Waterline Project

Legend

WATER MAINS

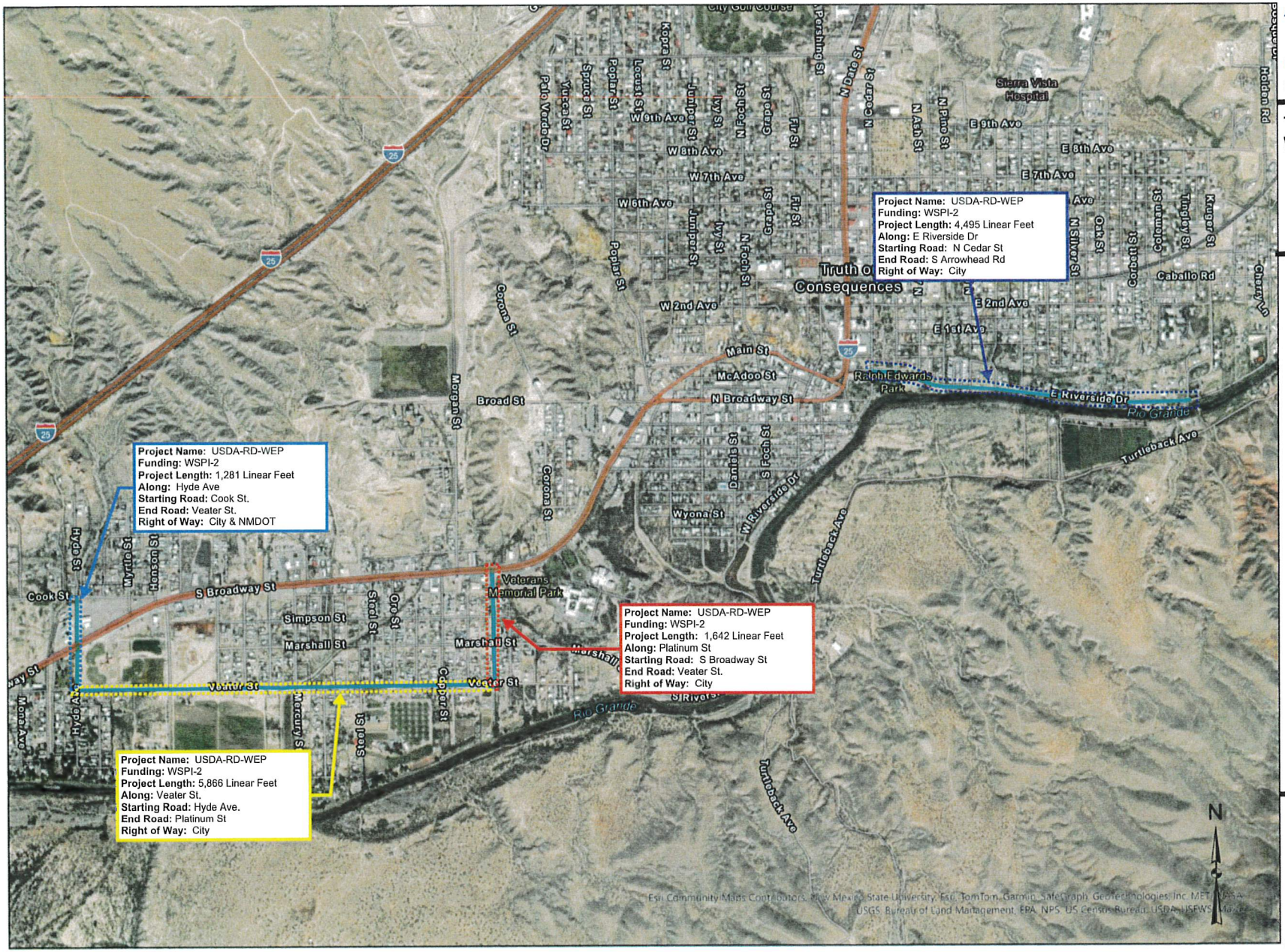
PROJECT

- WSPI 1
- <all other values>

PHASE

- Proposed PRV
- EXISTING
- <all other values>

WATER SYSTEM PERFORMANCE IMPROVEMENTS 1 (WSPI-1) PROJECT



WILSON & COMPANY
HIGHER RELATIONSHIPS

Truth or Consequences Waterline and Roadway Project Status

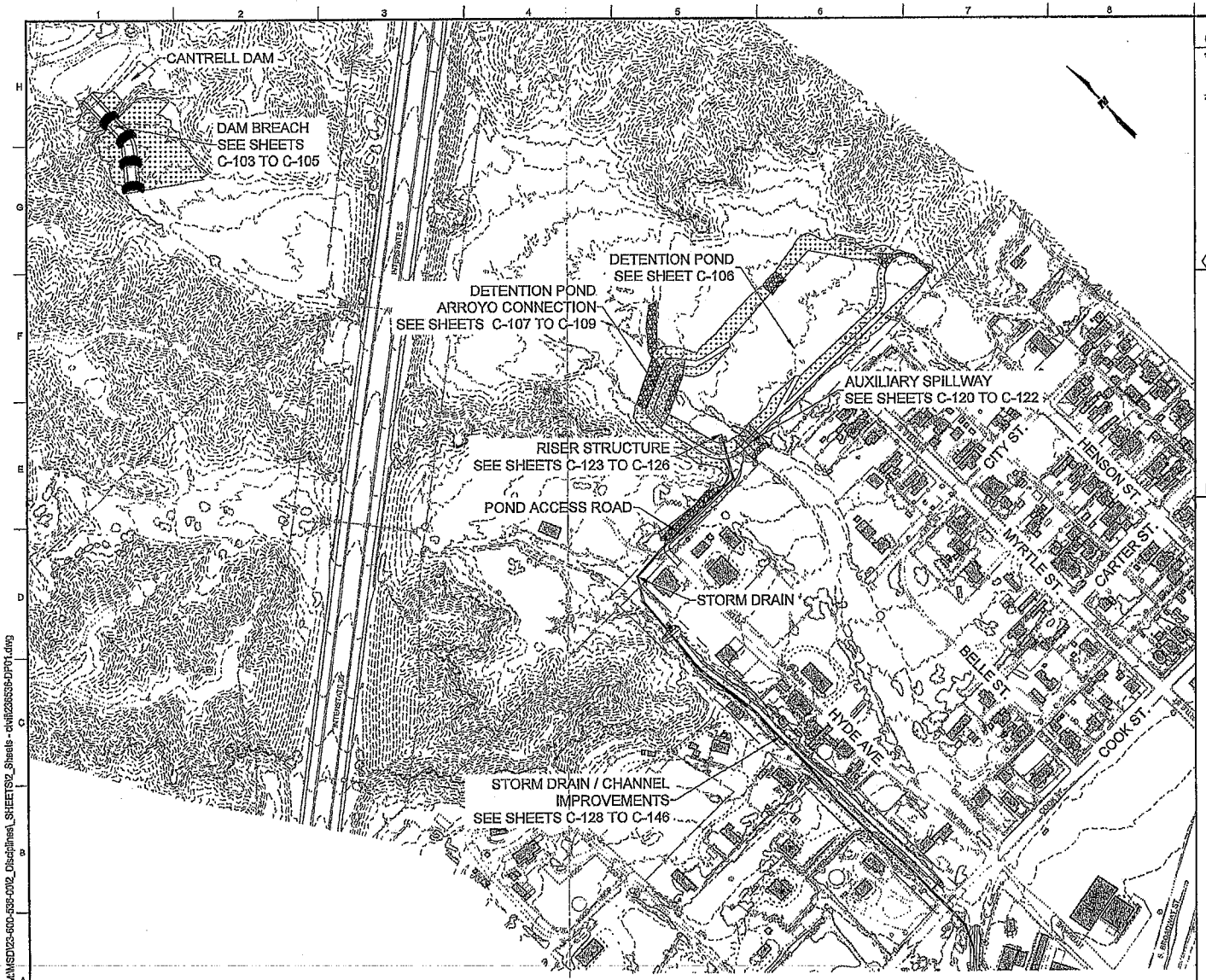
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WATER MAINS

PROJECT

- WSPI 2
- <all other values>

T OR C
WSPI-2



A1 OVERALL PLAN
SCALE: 1" = 150'

GENERAL SHEET NOTES

1. ALL UTILITIES AND OTHER TOPOGRAPHIC FEATURES ARE APPROXIMATE BASED ON FIELD SURVEY. ACTUAL LOCATIONS AND LAYOUT CONTROL POINTS SHALL BE FIELD VERIFIED PRIOR TO CONSTRUCTION.
2. ANY DAMAGE TO SITE NOT DETAILED IN PLANS TO BE REPAIRED AT CONTRACTORS EXPENSE.

KEYNOTES

LEGEND

- EXISTING 25' CONTOURS
- EXISTING 5' CONTOURS
- FEATURE GRADING LIMITS
- CITY OF T OR C ROW

WILSON & COMPANY
4401 LOUISIANA BLVD. NE, SUITE 160
ALBUQUERQUE, NM 87109
PHONE: 505-348-4000
FAX: 505-348-4035
www.wilsonco.com

CONSULTANTS

SEAL
STEPHEN K. INGLE
NEW MEXICO
PB324
PROFESSIONAL ENGINEER

PROJECT NAME
CANTRELL DAM BREACH AND FLOOD CONTROL IMPROVEMENTS

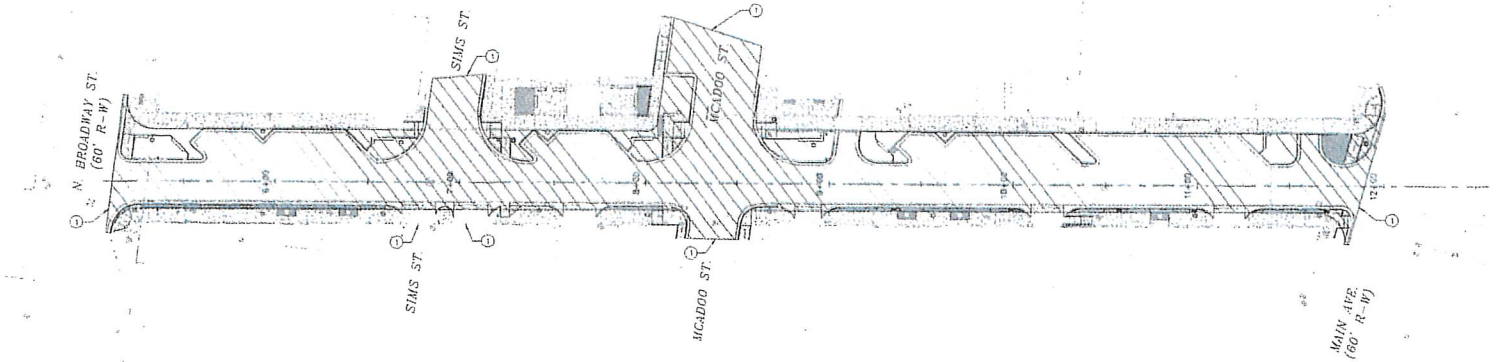
NO.	DESCRIPTION	DATE	BY
REV.			

PROJECT NO:	23-000-535-00
DESIGNED BY:	SIG
DRAWN BY:	IJO
CHECKED BY:	GCS
DATE:	MAY 2025

SHEET TITLE
OVERALL SITE PLAN

SHEET NO:
C-101

M:\MSD\23-000-535-0012_Disciplines_SHEETS\2_Sheets - civil\23535535-DP01.dwg
1/11/2024

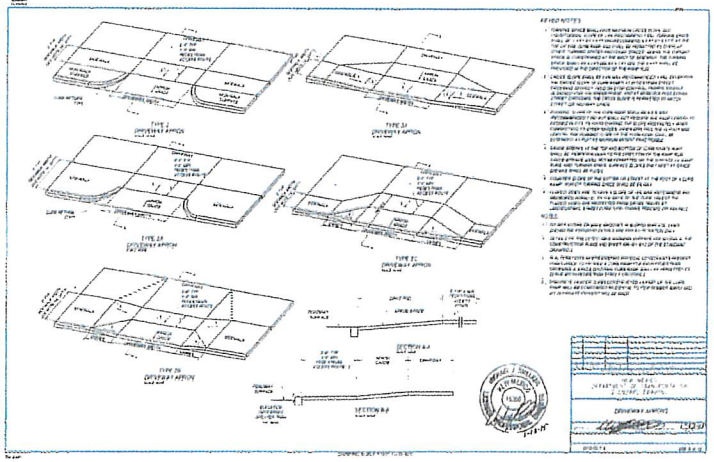


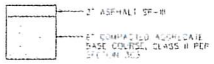
LEGEND

AREA OF EXISTING STREET PAVEMENT TO BE REMOVED.

STREET AREA TO BE REPAVED SEE PAVEMENT SECTION THIS SHEET

① SAW CUT AND REMOVE 1" OF EXISTING PAVEMENT PRIOR TO REPAVING. CONNECT NEW PAVEMENT TO EXISTING WITH SMOOTH RIDING TRANSITION





ASPHALT PAVING SECTIONS

SCALE: N.T.S.



GENERAL NOTES

1. FINISH NOT SPECIFICALLY DIMENSIONED SHALL BE FINISHED WITH A 1/2" EDGING TOOL.
2. REQUIRES FULL FORM ON ALL SIDES.
3. CONSTRUCTION CONTROL JOINTS @ 3" O.C. MAX.
4. 1/2" EXPANSION JOINTS @ 30' O.C., CURB RETURNS AND EACH SIDE OF DRIVES.

CURB AND GUTTER

NMDOT TYPE B CURB & GUTTER
SCALE: N.T.S.

PAVING GENERAL NOTES

A. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE COMPLETE INSTALLATION OF ALL WORK RELATED TO PROPOSED PAVING SHOWN ON THIS PLAN INCLUDING: ASPHALT AND OR CONCRETE PAVING, CURBS, GUTTERS, SIDEWALKS, RAMPS, PAVEMENT MARKINGS AND SIGNAGE. ANY WORK NOT ACCEPTED BY THE ARCHITECT OR ENGINEER DUE TO IMPROPER WORKMANSHIP OR LACK OF PROPER COORDINATION SHALL BE REMOVED AND CORRECTLY INSTALLED AT THE CONTRACTOR'S EXPENSE, AS DIRECTED.

B. ALL PAVING, INCLUDING ASPHALT PAVEMENT, CONCRETE PAVEMENT, CURBS, GUTTERS, SIDEWALKS, AND RAMPS SHALL BE CONSTRUCTED IN ACCORDANCE WITH NMAPWA SPEC. SECTION 200 / NMDOT SPEC SECTIONS 300 AND 400.

C. ALL PAVEMENT MARKINGS AND SIGNAGE SHALL BE INSTALLED IN ACCORDANCE WITH NMAPWA SPEC. SECTION 400 / NMDOT SPEC. SECTION 700 / MANUAL OF UNIFORM TRAFFIC CONTROL DEVICES (MUTCD).

D. ALL PAVEMENT INSTALLATION WORK SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE GEOTECHNICAL REPORT, WHICH WILL BE PROVIDED BY THE OWNER OR ARCHITECT. ALL OTHER WORK SHALL, UNLESS OTHERWISE NOTED IN THE PLANS, BE CONSTRUCTED IN ACCORDANCE WITH THE NMAPWA NEW MEXICO STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION (APWA SPEC.) / NMDOT STANDARD SPECIFICATIONS FOR HIGHWAY AND BRIDGE CONSTRUCTION (NMDOT SPEC.) / MANUAL OF UNIFORM TRAFFIC CONTROL DEVICES (MUTCD).

E. ADJUST ANY RIMS OR COVERS OF EXISTING UTILITY FEATURES AS NECESSARY TO MATCH NEW GRADES. RIMS AND COVERS IN PAVED AREAS SHALL BE HS-25 TRAFFIC RATED.

F. ALL NEW PAVEMENT SURFACES SHALL BE CONSTRUCTED WITH POSITIVE SLOPE AWAY FROM BUILDINGS AND POSITIVE SLOPE TOWARD EXISTING AND/OR PROPOSED DRAINAGE PATHS. PAVING AND ROADWAY GRADES SHALL BE ±0.1' FROM PLAN ELEVATIONS. FINISHED FLOOR ELEVATION SHALL BE ±0.05' FROM PLAN ELEVATION.

G. NEW PAVEMENT SLOPE SHALL BE A MINIMUM OF 1.0% FOR CONCRETE AND 1.5% FOR ASPHALT UNLESS NOTED OTHERWISE.

0 15 30 60 90
SCALE 1"=30'

811 Know what's below. Call before you dig.

ISAACSON & AREMAN, INC.
Consulting Engineering Specialists
2308 CR-599 West Hwy 33, 87532

MRWM
LANDSCAPE ARCHITECTS
mrwmla.com 505 258 3266

CITY OF TRUTH OR CONSEQUENCES

TITLE: T OR C GREAT BLOCKS
S. FOCH ST.:MAIN ST. TO BROADWAY AVE.
MASTER PAVING PLAN

Design Review Committee | City Project Manager | Last Edited

City Project No.

Sheet 3-1

CONTROL NO. XXXXXX

AS BUILT INFORMATION
CONTRACTOR | DATE
ENGINEER | DATE

SURVEYOR INFORMATION
REGISTERED | NO.

LANDSCAPE ARCHITECTS STAMP
GENEVIEVE L. JOHNSON, NEW MEXICO, 16088, REGISTERED LANDSCAPE ARCHITECT
11-11-22

NO. | DATE | REMARKS | BY
REVISIONS
DESIGNED BY: GLC | DATE: 10/24/2022
DRAWN BY: GLC/DSC | DATE: 10/24/2022
CHECKED BY: MRWM | PROJECT NO.: XXXXXX
DATE: 10/24/2022

City of Truth or Consequences
NMFA PPRF-6072 A+B
Schedule to track changes in Cash balances
For the Year Ended June 30, 2025

GO BOND 2023

Month	G/L Account Number Bond -Cash 403-2023-12923	Expenses Beginning Balance	Transfer Payments In	Interest Added	Transfer To Escrow	Interest Paid	Adm. Fee Paid	Principal Paid	Balance at End of Month
Jul-24		784,691.96	0.00	3,045.74	0.00	0.00	0.00	0.00	787,737.70
Aug-24		787,737.70	0.00	3,059.89	0.00	0.00	0.00	0.00	790,797.59
Sep-24		790,797.59	0.00	3,352.36	0.00	0.00	0.00	0.00	794,149.95
Oct-24		794,149.95	0.00	2,477.28	(161,657.34)	0.00	0.00	0.00	634,969.89
Nov-24		634,969.89	0.00	2,538.34	0.00	0.00	0.00	0.00	637,508.23
Dec-24		637,508.23	0.00	2,570.58	(11,379.38)	0.00	0.00	0.00	628,699.43
Jan-25		628,699.43	0.00	2,520.49	(25,847.44)	0.00	0.00	0.00	605,372.48
Feb-25		605,372.48	0.00	2,020.79	0.00	0.00	0.00	0.00	607,393.27
Mar-25		607,393.27	0.00	2,232.79	0.00	0.00	0.00	0.00	609,626.06
Apr-25		609,626.06	0.00	0.00	0.00	0.00	0.00	0.00	609,626.06
May-25		609,626.06	0.00	0.00	0.00	0.00	0.00	0.00	609,626.06
Jun-25		609,626.06	0.00	0.00	0.00	0.00	0.00	0.00	609,626.06

Month	G/L Account Number Debt -Reserve 403-1203-12923	Debt Service Beginning Balance	Transfer In	Interest Added	Transfer to Operating a/c	Interest Paid	Adm. Fee Paid	Principal Paid	Balance at End of Month
Jul-24		7.03	0.00	0.03	0.00	0.00	0.00	0.00	7.06
Aug-24		7.06	263,758.80	496.23	0.00	0.00	0.00	0.00	264,262.09
Sep-24		264,262.09	0.00	112.73	(263,765.80)	0.00	0.00	0.00	609.02
Oct-24		609.02	0.00	2.54	0.00	0.00	0.00	0.00	611.56
Nov-24		611.56	0.00	2.35	0.00	0.00	0.00	0.00	613.91
Dec-24		613.91	0.00	2.37	0.00	0.00	0.00	0.00	616.28
Jan-25		616.28	0.00	2.29	0.00	0.00	0.00	0.00	618.57
Feb-25		618.57	5,693.05	3.41	0.00	(5,693.05)	0.00	0.00	621.98
Mar-25		621.98	0.00	2.28	0.00	0.00	0.00	0.00	624.26
Apr-25		624.26	0.00	0.00	0.00	0.00	0.00	0.00	624.26
May-25		624.26	0.00	0.00	0.00	0.00	0.00	0.00	624.26
Jun-25		624.26	0.00	0.00	0.00	0.00	0.00	0.00	624.26

City of Truth or Consequences
NMFA PPRF-6467 A+B
Schedule to track changes in Cash balances
For the Year Ended June 30, 2025

GO BOND 2024

Month	G/L Account Number Bond -Cash 403-2024-12924	Expenses Beginning Balance	Transfer Payments In	Interest Added	Transfer To Escrow	Interest Paid	Adm. Fee Paid	Principal Paid	Balance at End of Month
Jul-24		0.00	790,000.00	1,285.89	0.00	0.00	0.00	0.00	791,285.89
Aug-24		791,285.89	0.00	3,002.87	(18,834.38)	0.00	0.00	0.00	775,454.38
Sep-24		775,454.38	0.00	3,287.31	0.00	0.00	0.00	0.00	778,741.69
Oct-24		778,741.69	0.00	2,985.06	(20,000.00)	0.00	0.00	0.00	761,726.75
Nov-24		761,726.75	0.00	3,045.07	0.00	0.00	0.00	0.00	764,771.82
Dec-24		764,771.82	0.00	3,106.99	0.00	0.00	0.00	0.00	767,878.81
Jan-25		767,878.81	0.00	3,140.96	0.00	0.00	0.00	0.00	771,019.77
Feb-25		771,019.77	0.00	2,573.73	0.00	0.00	0.00	0.00	773,593.50
Mar-25		773,593.50	0.00	2,843.73	0.00	0.00	0.00	0.00	776,437.23
Apr-25		776,437.23	0.00	0.00	0.00	0.00	0.00	0.00	776,437.23
May-25		776,437.23	0.00	0.00	0.00	0.00	0.00	0.00	776,437.23
Jun-25		776,437.23	0.00	0.00	0.00	0.00	0.00	0.00	776,437.23

Month	G/L Account Number Reserve/Debt 403-1203-12924	Debt Service Beginning Balance	Transfer In	Interest Added	Transfer to Operating a/c	Interest Paid	Adm. Fee Paid	Principal Paid	Balance at End of Month
Jul-24		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug-24		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep-24		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-24		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-24		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-24		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-25		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-25		0.00	12,935.57	3.07	0.00	(12,935.57)	0.00	0.00	3.07
Mar-25		3.07	0.00	0.01	0.00	0.00	0.00	0.00	3.08
Apr-25		3.08	0.00	0.00	0.00	0.00	0.00	0.00	3.08
May-25		3.08	0.00	0.00	0.00	0.00	0.00	0.00	3.08
Jun-25		3.08	0.00	0.00	0.00	0.00	0.00	0.00	3.08

New Mexico DEPARTMENT OF TRANSPORTATION
MOBILITY FOR EVERYONE

April 2, 2025

Gary Whitehead, City Manager
City of T or C
505 Sims Street
Truth or Consequences, NM 87901

Dear Mr. Whitehead,

Our office has been in contact regarding the Local Government Road Fund Program funding for the 2025 / 2026 fiscal year. This letter is to confirm what has been discussed.

The preliminary funding, subject to change, being offered for the City of Truth or Consequences is as follows:

	Entity Share	State Share	Project Total
Cooperative Agreement	$21,614	$64,842	$86,456

Please forward a **written response no later than 4-10-2025** showing acceptance of the offer by email.

The scope of work shows ***"Engineering, Asphalt, Geo Testing, Concrete, Basecourse & ADA requirements on 2nd Avenue from Date St to Ash Street."*** **Please let us know as soon as possible if this scope of work is incorrect.**

This information will be presented at the May State Transportation Commission meeting. As soon as we have obtained approval of the funding distribution, you will be notified. Should you have any questions, please contact me at (575) 386-9085 or gil.gallosa@dot.nm.gov

Sincerely,

Gil Gallosa

Gil Gallosa
Local Government Road Fund Coordinator

Michelle Lujan Grisham
Governor

Ricky Serna
Cabinet Secretary

Commissioners

John McElroy
Commissioner
District 1

Gary Tonjes
Commissioner
District 2

Hilma E. Chynoweth
Commissioner
District 3

Walter G. Adams
Commissioner, Chairman
District 4

Thomas C. Taylor
Commissioner
District 5

Charles Lundstrom
Commissioner, Secretary
District 6

ESTIMATE
OF COSTS AND QUANTITIES

ENTITY: City of Truth or Consequences

TERMINI: 2nd Street betwee Date and Ash

SCOPE OF WORK: Road reclamation, base coarse, asphalt, testing, concrete

ITEM NO.	ITEM DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT COST	ESTIMATED COST
1	Engineers Certification	EA	1	$ 5,500.00	$ 5,500.00
2	Buster Smith	HR	300	$ 31.30	$ 9,390.00
3	Brenden Anglin	HR	600	$ 24.07	$ 14,442.00
4	Thomas Babalue	HR	600	$ 16.12	$ 9,672.00
5	Brian Bean	HR	600	$ 15.19	$ 9,114.00
6	Wayne Wolf	HR	600	$ 14.47	$ 8,682.00
7	Travis Johnson	HR	600	$ 14.47	$ 8,682.00
8	New cat 120 G	HR	80	$46.00	$ 3,680.00
9	Case Loader 621F	HR	80	$32.50	$ 2,600.00
10	Cat 120 G blade	HR	10	$46.00	$ 460.00
11	Volvo Dump	HR	10	$35.60	$ 356.00
12	Mack Dump 1	HR	40	$37.60	$ 1,504.00
13	Mack Dump 2	HR	40	$37.60	$ 1,504.00
14	Case Backhoe 580M	HR	5	$16.90	$ 84.50
15	Cat Backhoe 420	HR	80	$16.90	$ 1,352.00
16	Steel Roller	HR	20	$26.20	$ 524.00
17	Rubber Tire	HR	20	$13.00	$ 260.00
18	5000 gal water truck	HR	80	$37.60	$ 3,008.00
19	Ford 350 2016	HR	80	$15.25	$ 1,220.00
20	Chevy truck	HR	15	$15.25	$ 228.75
21	1TON flatbed	HR	80	$12.00	$ 960.00
22	Asphalt deliverd/placed	TON	700	$ 140.00	$ 98,000.00
23	Reclaimer RM-300/RM-400	WEEK	6	$ 4,367.00	$ 26,202.00
24	Geo testing	EA	1	$ 8,000.00	$ 8,000.00
25	Concrete	SY	500	$ 160.00	$ 80,000.00
26	Base course	TON	400	$ 22.00	$ 8,800.00
27	ADA Misc Requirements	EA	15	$ 200.00	$ 3,000.00
	Sub TOTAL				$307,225.25
	CONTIGENCY-2%				$ 6,144.51
	NMGRT	8.375			$ 25,730.11
					$339,099.87
	75% NMDOT				$254,324.90
	25% Local				$ 84,774.97

SUNLAND ASPHALT

5204 2ND STREET NW, ALBUQUERQUE, NM 87107
PHONE: 505.998.6629 | WWW.SUNLANDASPHALT.COM

To:	City Of Truth Or Consequences	**Contact:**	Buster Smith
Address:	505 Sims St	**Phone:**	575-894-3423
	Truth Or Consequences, NM 87901	**Fax:**	
Project Name:	Arrowhead Rd, Copper St, Ore St Overlay - T Or C NM 2-7-25	**Bid Number:**	NM010823
Project Location:	Various Streets, Truth Or Consequences, NM	**Bid Date:**	2/21/2025

Item Description	Total Price

2 Inch Asphalt Overlay — $54,891.00

ORE

- Mill Asphalt Flush To Adjacent Concrete From XX Inches (depth) To 0 Inches In 4 Foot (width). (Approx. 288 Square Feet).
- Power Sweep/clean Asphalt Surface.
- Tack Coat Using SS-1H Asphalt Emulsion. (Approx. 19,260 Square Feet).
- Overlay Approx. 19,260 Square Feet With 1/2 Inch HMA To An Average Finished Depth Of 2 Inches After Compaction With A Steel Wheeled Vibratory Roller.
- This Proposal Is Based On Performing The Work In 1 Section Over 2 Continuous Working Days.

2 Inch Asphalt Overlay — $129,438.00

Copper

- Mill Asphalt Flush To Adjacent Concrete From 2 Inches (depth) To 0 Inches In 4 Foot (width). (Approx. 55,080 Square Feet).
- Power Sweep/clean Asphalt Surface.
- Tack Coat Using SS-1H Asphalt Emulsion. (Approx. 55,080 Square Feet).
- Overlay Approx. 55,080 Square Feet With 1/2 Inch HMA To An Average Finished Depth Of 2 Inches After Compaction With A Steel Wheeled Vibratory Roller.
- This Proposal Is Based On Performing The Work In 1 Section Over 3 Continuous Working Days.

2 Inch Asphalt Overlay — $133,498.80 ✓

Areaw up

- Mill Asphalt Flush To Adjacent Concrete From XX Inches (depth) To 0 Inches In 4 Foot (width). (Approx. 288 Square Feet).
- Power Sweep/clean Asphalt Surface.
- Tack Coat Using SS-1H Asphalt Emulsion. (Approx. 56,808 Square Feet).
- Overlay Approx. 56,808 Square Feet With 1/2 Inch HMA To An Average Finished Depth Of 2 Inches After Compaction With A Steel Wheeled Vibratory Roller.
- This Proposal Is Based On Performing The Work In 1 Sections Over 3 Continuous Working Days.
- **Disclaimer: Traffic Control, Patching And Crack Seal Is To Be Completed By Others.**

Mill And Pave — $75,476.20

- Make Necessary Sawcuts.
- Mill 15,790 Square Feet Of Existing Asphalt To A Depth Of No More Than 2 Inches. Millings Will Be Hauled Offsite. Proposal Is Based On A 2 Inches Mill Depth.
- Fine Grade Existing Base, Add Moisture, And Compact To Grade.
- Pave With 1/2 Inch HMA To An Average Finished Depth Of 2 Inches After Compaction With A Steel Wheeled Vibratory Roller.
- All Water Valves, Man Holes, Sewer Cleanouts, Water/electrical Boxes Will Be Left At Existing Elevation And Paved Flush With New Asphalt Elevation.
- This Proposal Is Based On Performing The Work In 1 Sections Over 2 Continuous Working Days.
- *Please Note That Any Tree Branches Or Foliage Hanging Over The Edge Of The Asphalt Perimeter Will Need To Be Cut Back Prior To Start Of Work. Work Area Will Be Roughly 12 Feet Up From Edge Of The Asphalt Perimeter.*
- **Disclaimer: Traffic Control, Patching And Crack Seal Is To Be Completed By Others.**

Pavement Markings W/ Reflectorized Glass Beads — $1,750.00

- Stripe 8 Each Cross Walk Bars (8ft X 2ft) Using Reflectorized White Latex Traffic Paint.
- **All Pavement Striping To Be Applied With Two (2) Coats Of Paint. Both Coats To Be Applied In The Same Mobilization.**

Bid Price Subtotal:	**$395,054.00**
Total Truth Or Consequences NM 8.38%:	**$33,085.77**
Total Bid Price:	**$428,139.77**

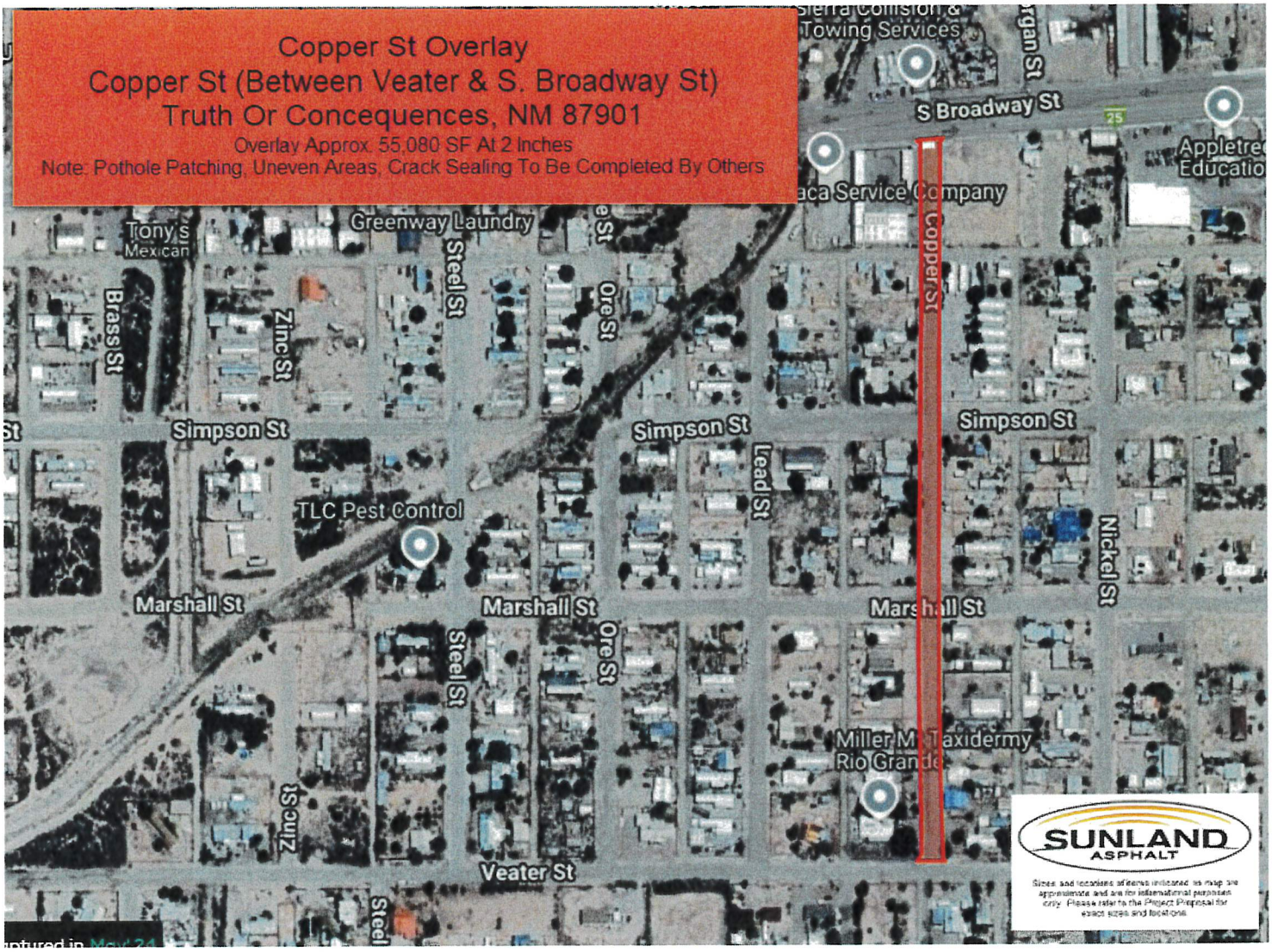
Notes:

- **Payment And Performance Bond Is Inlcuded In Existing Pricing - $2,180.22**
- **CES Contract # 2023-08-C319-ALL**
- **IMPORTANT NOTICE:**
  In order to hold pricing, this proposal must be signed and returned within 15 days from the bid date specified above. Due to the pricing volatility of our industry at the moment, Sunland reserves the right to update pricing at any time prior to start of work.
- Sunland will provide a phasing plan to our point of contact if requested, but Sunland Asphalt is **not responsible for notifying residents, tenants, or customers**. If vehicles are not moved prior to the start each phase, Sunland Asphalt will require additional cost for towing and/or crew downtime. Please refer to towing selection form at time of scheduling for more information.
- The depth of the existing asphalt or concrete is only an estimate. Additional depth may require additional charges. The removal of the asphalt or concrete has been bid for that function alone and does not include excavation of the base or subbase. If at the time of the removal, it is determined that contamination of water has weakened either the base or the subbase, additional charges would be negotiated to correct the unforeseen problem. If upon the removal of the asphalt or concrete, it is found that structures exist below the asphalt or concrete such as concrete footings, abandoned pipes, metal supports, etc., an additional charge would be negotiated to remove these obstructions if they would impede or prohibit grade consistencies. Sunland Asphalt or concrete will not be held liable for any underground cables, electrical lines, water lines or any other underground obstruction not locatable or not buried to a depth less than 18" below the existing finished grade.
- Asphalt repaves and/or asphalt R&R's are not represented to change the course of water runoff and may obstruct water runoff from other sources. An Asphalt repave and/or asphalt R&R may not eliminate water ponding, as it will follow the contours of the original pavement. Asphalt repave and/or asphalt R&R will not remedy pre-existing subgrade deficiencies. If it is determined that prior repairs are necessary, an option for that work will be offered. Sunland Asphalt cannot be responsible for any pre-existing subgrade deficiencies. The depth of the Asphalt repave and/or asphalt R&R, as stated on the proposal, is represented as the average depth after compaction given the standard 1/4" tolerance.
- No permits, fees, bonds, testing, concrete, striping bumper blocks, signs (No signage of any kind, electrical signs of any kind, barricades, stop signs, handicap signage, warning or beware signs) weed killers, water meter, or staking in price unless noted in contract. There will be an extra charge based on time and material for the removal and replacement of dirt or soil if hardpan or caliche is found unless otherwise noted. Additional charges may be applied resulting from circumstances beyond the control of Sunland Asphalt which prohibit the above mentioned work from being completed as scheduled. (i.e., unmoved vehicles, trailers, sprinklers, vandalism, etc.). Any pre-existing ADA compliance issues are excluded from contract unless specifically stated in proposal. Sunland Asphalt will not be held liable for any underground cables, electrical lines, water lines, irrigation lines, sensor loops or any other underground obstruction not buried to a depth less than 18" below the existing finished grade.
- -Additional (downtime/mobilization) charges may result from delays beyond the control of Sunland Asphalt (or its subcontractors) which prohibit the above mentioned work from being completed as scheduled. (i.e., unmoved vehicles, disregard for Sunland traffic control, sanitation/delivery services, sprinkler runoff, etc.)

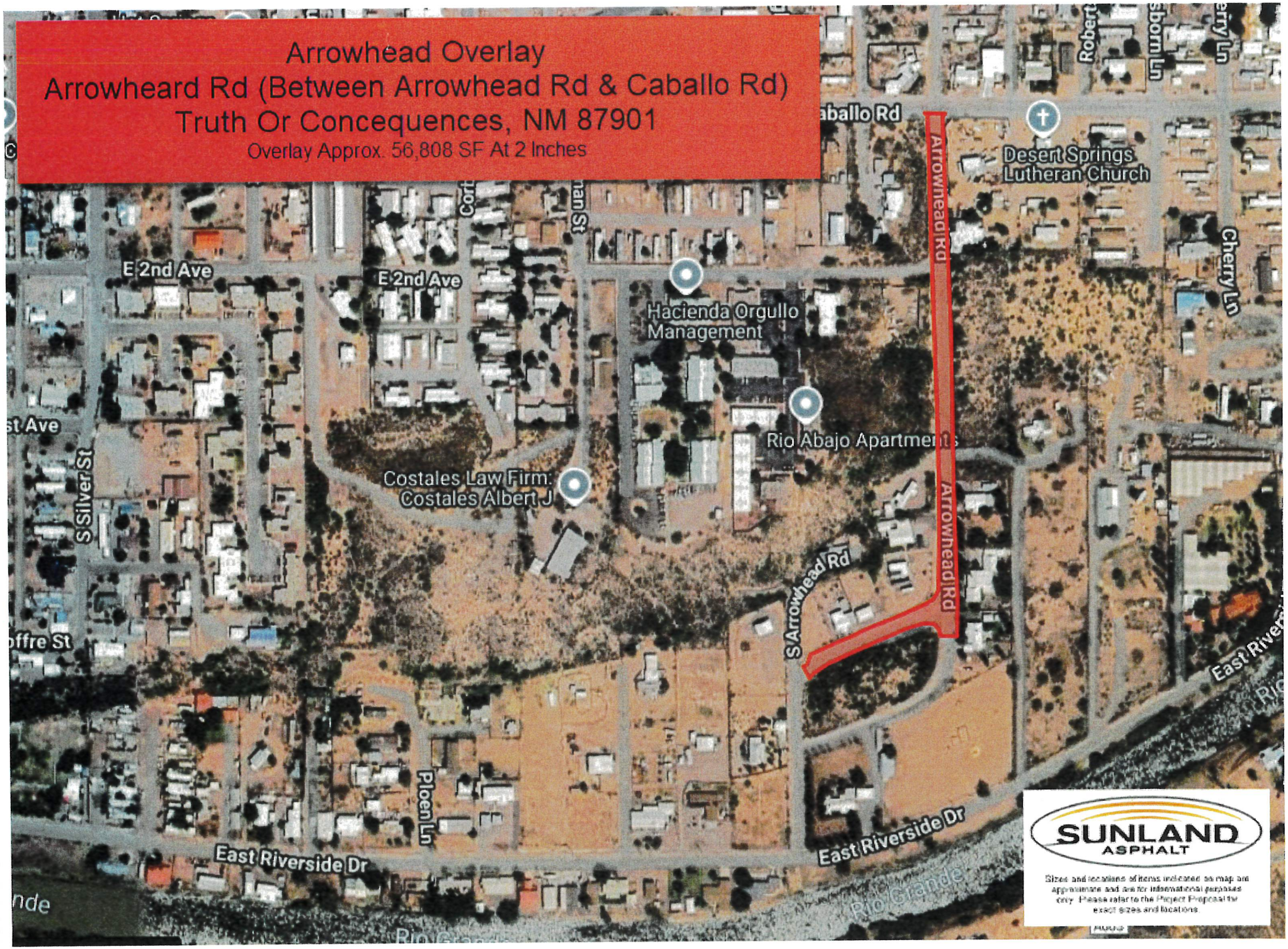
ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. **Buyer:** _____ **Signature:** _____ **Date of Acceptance:** _____	**CONFIRMED:** **Sunland Asphalt & Construction, LLC** **Authorized Signature:** _____ **Project Consultant:** Oscar Ortiz 505-270-9486 oortiz@sunlandasphalt.com

- **Sunland Asphalt Terms and Conditions:**
  Contractor hereby accepts the terms of the attached Contract subject to the provisions as defined on the Contract Agreement as well as the Owner's Agreement with the terms set forth in this Addendum. This Addendum is attached hereto and incorporated herein by reference. If any of the terms of the Contract are inconsistent with the terms of this Addendum, then this Addendum shall be controlling and the parties shall be bound by the terms and conditions of this Addendum.
- 1. PAYMENT
  Contractor shall be paid a monthly progress payment within 15 days after receipt of the payment by the Owner for the value of work performed. Final payment, including all retention, shall be due 15 days after the work described in the Proposal is substantially completed. No provision of this agreement shall serve to void the Contractor's entitlement to payment for properly performed work.
- 2. INTEREST AND EXPENSES
  All sums not paid when due shall bear an interest rate of 1 1/2% per month or the maximum legal rate permitted by law, whichever is less, and all costs of collection, including a reasonable attorneys' fee, shall be paid by Owner.
- 3. ATTORNEYS' FEES
  In the event of litigation or collection efforts by Contractor, the prevailing party shall be reimbursed for its reasonable attorneys' fees, which shall include all costs that would normally be passed through to the client, specifically but not limited to research charges, travel costs, expert witness costs, copying costs, mailing costs, facsimile costs, hand-delivery costs, Federal Express or Express Mail costs, taxable costs and disbursements.
- 4. CONTINUED PERFORMANCE
  Nothing in this subcontract agreement shall require the Contractor to continue performance if timely payments are not made to Contractor for suitably performed work.
- 5. BACK CHARGES
  No back charges or claim of the Owner for services shall be valid except by an agreement in writing by the Contractor before the work is executed, except in the case of the Contractors failure to meet any requirement of the subcontract agreement. In such event, the Owner shall notify the Contractor of such default, in writing, and allow the Contractor reasonable time to correct any deficiency before incurring any cost chargeable to the Contractor.
- 6. WORK AREAS
  Owner is to prepare all work areas so as to be acceptable for Contractor work under the contract. Contractor will not be called upon to start work until sufficient areas are ready to insure continued work.
- 7. TIME FOR PERFORMANCE
  Contractor shall be given a reasonable time in which to commence and complete the performance of the contract. Contractor shall not be responsible for delays or default where occasioned by any causes of any kind and extent beyond its control, including but not limited to: delay caused by Owner, architect and/or engineers, delays in transportation, shortages of raw materials, civil disorders, labor difficulties, vendor allocations, fires, floods, accident hazardous waste or controlled substances and acts of God. Contractor shall be entitled to equitable adjustment in the subcontract amount for additional costs due to unanticipated project delays or accelerations. Contractor shall not be obligated to provide any labor or materials outside the scope of work unless Owner shall first agree in writing to equitably adjust the subcontract amount to be paid Contractor.
- 8. WORKMANSHIP
  All workmanship is guaranteed against defects for a period of one year from the date of substantial completion of installation. This warranty is in lieu of all other warranties, express or implied, including any warranties of merchantability or fitness for a particular purpose. The exclusive remedy shall be that Contractor will replace or repair any part of its work which is found to be defective. Contractor shall not be responsible for special, incidental or consequential damages. Contractor shall not be responsible for damage to its work by other parties or for improper use of equipment by other Standard of industry practice and will override strict compliance and strict performance.
- 9. WORK HOURS
  Work called for herein is to be performed during Contractor's regular working hours as agreed to by the Owner and the Contractor.
- 10. NOTICE
  Any notice or written claim required by the contract documents to be submitted to the Owner, on account of charges, extras, delays, acceleration, or otherwise, shall be furnished within a time period, and in a manner to permit the Owner to satisfy the requirements of the contract documents, notwithstanding any shorter time period otherwise provided.
- 11. LIEN RIGHTS
  Nothing in this agreement shall serve to void Contractor's right to file a lien or claim on its behalf in the event that any payment to Contractor is not timely made.
- 12. LABOR
  Contractor shall not be bound by any of Owner's labor agreements (in whole or in part).
- 13. LIQUIDATED DAMAGES
  The Owner shall make no demand for liquidated damages for delays in any sum in excess of such amounts as may be specifically named in this Addendum and no liquidated damages may be assessed against Contractor for more than the amount paid by the Owner for unexcused delays to the event actually caused by the Contractor.
- 14. SCHEDULE
  Contractor shall submit a schedule to Owner, Owner will review and notify Contractor of any schedule conflict. If Contractor finds it necessary to change his schedule, owner will give his best effort to meet this change in schedule. Contractor shall not be penalized for non-performance and will be paid for work performed.
- 15. INSURANCE RESTRICTION
  Notwithstanding any provision to the contrary, Contractor shall maintain the types and limitations on insurance as shown on the attached certificate of insurance. Contractor is not required to waive any claims or rights of subrogation against the Owner or any others for losses and claims covered or paid by Owner's workers compensation or general liability insurance. Acceptance of the Certificate of Insurance constitutes acceptance of the insurance of Contractor, including any additional insured requirements. In addition, Contractor shall not provide completed operations under an additional insured requirement.

- 16. INDEMNITY, HOLD HARMLESS RESTRICTION
  Any indemnification or hold harmless obligation of the Contractor shall extend only to claims relating to bodily injury and property damage and then only to that part or proportion of any claim damage, loss or defect that results from the negligence or intentional act of the inseminator or someone for whom it is responsible. Contractor shall not under any circumstance have a duty to defend. Nothing in this agreement shall require the Contractor to indemnify any other party from any damages including expenses and attorneys' fees to persons or property for any amount exceeding the degree Contractor directly caused such damages. Contractor shall not be responsible for fines or assessments made against Owner and Contractor. Contractor retains all rights of subrogation. Contractor will not indemnify anybody for any actions except for Contractor's own negligence and only in the proportional amount of their negligence.
- 17. RIGHT TO RELY
  Contractor shall rely on plans, drawings, specifications and other information provided by Owner, Owner, Architect or representatives of each. Contractor assumes no risk for unknown or unforeseen conditions not evident from the plans, drawings, specifications or other information provided to Contractor.
- 18. HAZARDOUS WASTE
  Contractor shall have no obligation to handle (that is, to remove, treat or transport) any substance which is considered hazardous waste or substance under state or federal law ("hazardous waste"). Handling hazardous waste shall be outside the scope of work of this agreement. Title to all hazardous waste shall remain with others and shall not be property of Contractor.
- 19. DISPUTE RESOLUTION
  Final determination of contract compliance and all dispute resolutions shall be handled in the jurisdiction and venue of Maricopa County, Arizona, and be governed by the laws of Arizona.


Copper St Overlay
Copper St (Between Veater & S. Broadway St)
Truth Or Concequences, NM 87901
Overlay Approx. 55,080 SF At 2 Inches
Note: Pothole Patching, Uneven Areas, Crack Sealing To Be Completed By Others
Sierra Collision & Towing Services
S Broadway St
25
Greenway Laundry
Tony's Mexican
Steel St
Ore St
Brass St
Zinc St
Copper St
Simpson St
Lead St
Nickel St
TLC Pest Control
Marshall St
Veater St
Miller M Taxidermy
Rio Grande
SUNLAND ASPHALT
Sizes and locations of items indicated on map are approximate and are for informational purposes only. Please refer to the Project Proposal for exact sizes and locations.


Ore St Overlay
Ore St (Between Veater & Marshall St)
Truth Or Concequences, NM 87901
Overlay Approx. 19,260 SF At 2 Inches
Note: Pothole, Patching, Uneven Areas, Crack Sealing To Be Completed By Others
Marshall St
Marshall St
Marshall St
Ore St
Ore St
Ore St
Steel St
Steel St
Steel St
Zinc St
Zinc St
Lead St
Lead St
Veater St
Veater St
Veater St
SUNLAND
ASPHALT
Sizes and locations of areas indicated on map are approximate and are for informational purposes only. Please refer to the Project Proposal for exact sizes and locations.


Arrowhead Overlay
Arrowheard Rd (Between Arrowhead Rd & Caballo Rd)
Truth Or Concequences, NM 87901
Overlay Approx. 56,808 SF At 2 Inches
Desert Springs Lutheran Church
Arrowhead Rd
Cherry Ln
E 2nd Ave
Hacienda Orgullo Management
Rio Abajo Apartments
Costales Law Firm: Costales Albert J
S Silver St
S Arrowhead Rd
East Riverside Dr
Ploen Ln
SUNLAND ASPHALT
Sizes and locations of items indicated on map are approximate and are for informational purposes only. Please refer to the Project Proposal for exact sizes and locations.

SUNLAND ASPHALT

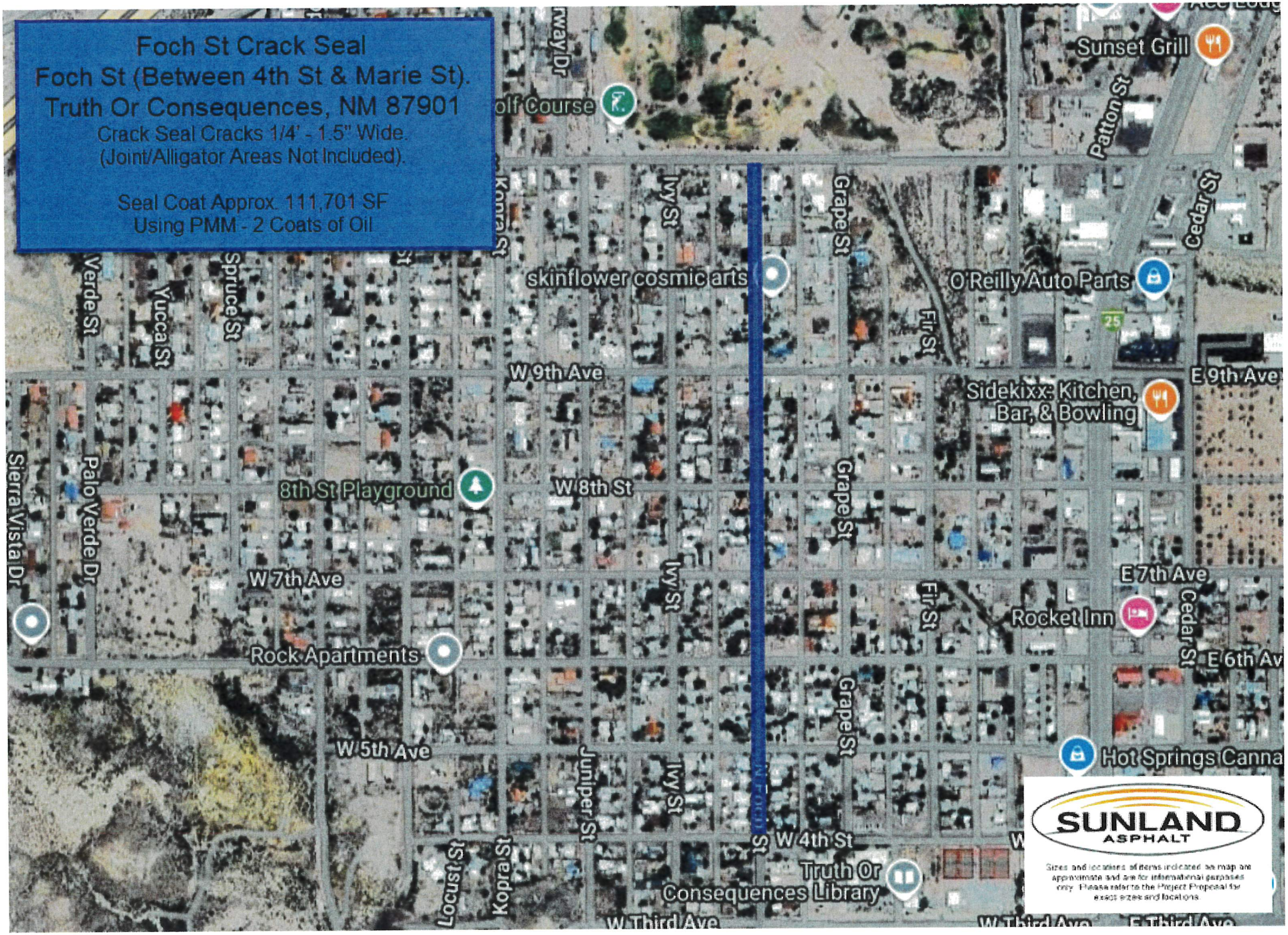
5204 2ND STREET NW, ALBUQUERQUE, NM 87107
PHONE: 505.998.6629 | WWW.SUNLANDASPHALT.COM

To:	City Of Truth Or Consequences	**Contact:**	Buster Smith
Address:	505 Sims St	**Phone:**	575-894-3423
	Truth Or Consequences, NM 87901	**Fax:**	
Project Name:	Foch St Crack Seal 2-7-25	**Bid Number:**	NM010819
Project Location:	Foch St,, Truth Or Concequences, NM	**Bid Date:**	2/20/2025

Item Description	Total Price
(Hot) Rubberized Crack Seal · Power Clean With High Volume Air As Needed And Seal All Cracks 1/4 Inch And Larger With Crafco Polyflex III Crack Sealant Up To 5,000 Lbs. (Alligatored Areas Not Included.) Additional Pounds Placed Above This Quantity Will Require Additional Charges. · This Proposal Is Based On Performing The Work In 1 Section Over 1 Continuous Working Day.	$13,900.000
Apply Sealcoat · Power Sweep/clean Asphalt Surface. · Furnish And Apply Two (2) Coats Of PMM Sealer By Spray-Spray Application On Approximately 111,701 Square Feet. (Adhesion Or Bonding Of Seal Coat Materials Is Not Warranted In Areas Exposed To Automotive Fluids And/or Other Spills.) · This Proposal Is Based On Performing The Work In 1 Section Over 1 Continuous Working Day.	$20,106.180
Traffic Control And Barricading	$3,030.000
Bid Price Subtotal:	**$37,036.180**
Total Truth Or Consequences NM 8.3750%:	**$3,101.780**
Total Bid Price:	**$40,137.960**

Notes:

- **Payment And Performance Bond Is Included In Existing Pricing - $185.24**
- **CES Contract # 2023-08-C319-ALL**
- **IMPORTANT NOTICE:**
  In order to hold pricing, this proposal must be signed and returned within 15 days from the bid date specified above. Due to the pricing volatility of our industry at the moment, Sunland reserves the right to update pricing at any time prior to start of work.
- Sunland will provide a phasing plan to our point of contact if requested, but Sunland Asphalt is **not responsible for notifying residents, tenants, or customers**. If vehicles are not moved prior to the start each phase, Sunland Asphalt will require additional cost for towing and/or crew downtime. Please refer to towing selection form at time of scheduling for more information.
- No permits, fees, bonds, testing, concrete, striping bumper blocks, signs (No signage of any kind, electrical signs of any kind, barricades, stop signs, handicap signage, warning or beware signs) weed killers, water meter, or staking in price unless noted in contract. There will be an extra charge based on time and material for the removal and replacement of dirt or soil if hardpan or caliche is found unless otherwise noted. Additional charges may be applied resulting from circumstances beyond the control of Sunland Asphalt which prohibit the above mentioned work from being completed as scheduled. (i.e., unmoved vehicles, trailers, sprinklers, vandalism, etc.). Any pre-existing ADA compliance issues are excluded from contract unless specifically stated in proposal. Sunland Asphalt will not be held liable for any underground cables, electrical lines, water lines, irrigation lines, sensor loops or any other underground obstruction not buried to a depth less than 18" below the existing finished grade.
- -Additional (downtime/mobilization) charges may result from delays beyond the control of Sunland Asphalt (or its subcontractors) which prohibit the above mentioned work from being completed as scheduled. (i.e., unmoved vehicles, disregard for Sunland traffic control, sanitation/delivery services, sprinkler runoff, etc.)
  -If too windy to spray apply, contractor may elect to squeegee apply the sealer.
- Materials and workmanship are warranted for a period of (1) year. Crack seal and separations due to freeze/thaw cycles and pavement shrinkage are a normal condition and not covered by the warranty. Consequently, this work will not be repaired by Sunland Asphalt.


Foch St Crack Seal
Foch St (Between 4th St & Marie St).
Truth Or Consequences, NM 87901
Crack Seal Cracks 1/4' - 1.5" Wide.
(Joint/Alligator Areas Not Included).
Seal Coat Approx. 111,701 SF
Using PMM - 2 Coats of Oil
Sunset Grill
Patton St
olf Course
Ivy St
Grape St
Cedar St
skinflower cosmic arts
O'Reilly Auto Parts
Verde St
Yucca St
Spruce St
Fir St
25
W 9th Ave
E 9th Ave
Sidekixx: Kitchen, Bar, & Bowling
Sierra Vista Dr
Palo Verde Dr
8th St Playground
W 8th St
W 7th Ave
E 7th Ave
Rocket Inn
Rock Apartments
E 6th Av
W 5th Ave
Juniper St
Hot Springs Canna
W 4th St
Truth Or Consequences Library
Locust St
Kopra St
W Third Ave
E Third Ave
SUNLAND
ASPHALT
Sizes and locations of items indicated on map are approximate and are for informational purposes only. Please refer to the Project Proposal for exact sizes and locations.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
214-2540-60725	SUB-RECIPIENTS (40%)	100,000.00	100,000.00	1,077.57	42,603.61	39,996.39	17,400.00	82.60 %
	Department: 2540 - 40% CITY PORTION Total:	**158,500.00**	**193,500.00**	**2,952.83**	**85,310.63**	**47,657.96**	**60,531.41**	**68.72%**
Department: 2560 - 60% LODGERS TAX BOARD								
214-2560-60725	SUB-RECIPIENTS (60%)	125,000.00	125,000.00	22,753.17	38,737.03	58,180.13	28,082.84	77.53 %
	Department: 2560 - 60% LODGERS TAX BOARD Total:	**125,000.00**	**125,000.00**	**22,753.17**	**38,737.03**	**58,180.13**	**28,082.84**	**77.53%**
	Expense Total:	**736,930.00**	**736,930.00**	**25,706.00**	**254,263.07**	**172,710.45**	**309,956.48**	**57.94%**
	Fund: 214 - Lodgers Tax Surplus (Deficit):	**-260,580.00**	**-260,580.00**	**15,942.53**	**171,340.19**	**-172,710.45**	**259,209.74**	**0.53%**
Fund: 216 - Muni Street								
Revenue								
Department: 4503 - Muni Street								
216-4503-30313	GRT 20% STREET FUND	600,000.00	600,000.00 ✓	0.00	451,532.42	0.00	-148,467.58	75.26 %
216-4503-30324	GASOLINE(1CT)STREET/ROAD-STREET MNT	75,000.00	75,000.00	5,086.72	60,269.16	0.00	-14,730.84	80.36 %
216-4503-32390	STREETS REVENUE BOND 2023	~~250,000.00~~	0.00	0.00	0.00	0.00	0.00	0.00 %
216-4503-36373	INTEREST INCOME	750.00	750.00	0.00	386.79	0.00	-363.21	51.57 %
	Department: 4503 - Muni Street Total:	**925,750.00**	**675,750.00**	**5,086.72**	**512,188.37**	**0.00**	**-163,561.63**	**75.80%**
Department: 7018 - NMDOT DRAINAGE IMPROVEMENTS								
216-7018-32386	NMDOT GRANT	47,305.00	47,305.00	0.00	2,183.35	0.00	-45,121.65	4.62 %
	Department: 7018 - NMDOT DRAINAGE IMPROVEMENTS Total:	**47,305.00**	**47,305.00**	**0.00**	**2,183.35**	**0.00**	**-45,121.65**	**4.62%**
Department: 7025 - VISION ZERO SAFETY ACTION PLAN								
216-7025-32386	Local / State Grants/Loans	244,800.00	244,800.00	0.00	31,687.25	0.00	-213,112.75	12.94 %
	Department: 7025 - VISION ZERO SAFETY ACTION PLAN Total:	**244,800.00**	**244,800.00**	**0.00**	**31,687.25**	**0.00**	**-213,112.75**	**12.94%**
Department: 7026 - Sidewalk Improvement Construction								
216-7026-32386	Local / State Grants/Loans	212,910.00	212,910.00	0.00	53,597.49	0.00	-159,312.51	25.17 %
	Department: 7026 - Sidewalk Improvement Construction Total:	**212,910.00**	**212,910.00**	**0.00**	**53,597.49**	**0.00**	**-159,312.51**	**25.17%**
	Revenue Total:	**1,430,765.00**	**1,180,765.00**	**5,086.72**	**599,656.46**	**0.00**	**-581,108.54**	**50.79%**
Expense								
Department: 4503 - Muni Street								
216-4503-42620	UNIFORM LINEN-MUNI STREET FUND	5,000.00	5,000.00	168.00	1,862.11	2,637.89	500.00	90.00 %
216-4503-42720	EMPLOYEE TRAINING-MUNI STREET FUND	15,000.00	15,000.00	137.46	1,035.18	0.00	13,964.82	6.90 %
216-4503-43316	FUEL	55,000.00	55,000.00	1,895.92	19,896.41	26,263.48	8,840.11	83.93 %
216-4503-43403	REGULAR BUILDING MAINT	500.00	500.00	0.00	0.00	48.00	452.00	9.60 %
216-4503-43465	RENT OF EQUIPMENT	0.00	0.00	214.14	1,808.64	691.36	-2,500.00	0.00 %
216-4503-43550	ROADWAY MAINTENANCE	375,000.00	375,000.00	18,021.30	59,543.42	86,268.08	229,188.50	38.88 %
216-4503-43770	SUBSCRIPTION & DUES	0.00	5,550.00	0.00	5,538.00	0.00	12.00	99.78 %
216-4503-43998	INTERCEPT	121,200.00	121,200.00	0.00	80,774.64	0.00	40,425.36	66.65 %
216-4503-43999	OPERATING COSTS-ADMIN FEE LOAN	15,500.00	15,500.00	0.00	11,313.30	0.00	4,186.70	72.99 %
216-4503-44607	FIELD SUPPLIES-STREETS	4,500.00	4,500.00	93.08	3,365.07	776.52	358.41	92.04 %
216-4503-44613	NON-CAPITAL ITEMS	2,500.00	2,500.00	0.00	0.00	600.00	1,900.00	24.00 %
216-4503-44615	SAFETY EQUIPMENT	4,000.00	4,000.00	0.00	1,995.81	0.00	2,004.19	49.90 %

City of Truth or Consequences
505 Sims Street
Truth or Consequences, New Mexico 87901
City: (575) 894-6673 • FAX: (575) 894-7767

Planned contracted projects for FY 25/26:
Austin Street- Replace 7 poles, double circuit.
Loves Truck Stop- Replace 15 poles and replace current conductor with 2/0 conductor.

Poles Currently Inventoried:

(1) 50 ft. Class 2
(5) 45 ft. Class 2
(13) 40 ft. Class 4
(11) 40 ft. Class 2
(5) 35 ft. Class 4

Electric Dept.:
Plan on replacing 75 poles internally.

Planned Inventory Orders FY 25/26:
(100) Poles
(5) 15 KVA Transformers
(10) 25 KVA Transformers
(5) 37.5 KVA Transformers
(5) 50 KVA Transformers

Bo Easley, Electric Department Director
City of Truth or Consequences

Bond #	Bond Proceeds	Bond Start Date	5% Date (6 months from Start)	Required Spend 5%	85% Date (3 years from Start)	Required Spend 85%	Balance to spend w/o Time requirements	Water/Waste Water 66%	Roads 34%
Bond 1	$ 750,000.00	4/1/2023	9/28/2023	$ 37,500.00	3/31/2026	$ 637,500.00	$ 112,500.00	$ 495,000.00	$ 255,000.00
				$ 39,572.01		$ 750,000.00		$ 495,000.00	$ 255,000.00
								$ -	$ 0.00

Date	Payment	VENDOR	Financial Requirement	Department	Project Description	Notes
5/19/2023	$ 19,572.01	Bosque Advisors LLC	5% Requirement		Bond sale fee	
5/19/2023	$ 20,000.00	Modrall Sperling	5% Requirement		Bond sale fee	
9/17/2024	$ 161,657.34	Smithco	85% Requirement	Water	Tungsten alley waterline project	
12/16/2024	$ 11,379.38	Smithco	85% Requirement	Wastewater	Effluent pond repairs	
1/16/2025	$ 25,847.44	Smithco	85% Requirement	Water	6th and Ash waterline repair	
Mar-25			85% Requirement	Water	6th and Ash street repair - Street Department	
	$ 133,500.00	Sunland Ashphalt (CES)	85% Requirement	Streets	Arrowhead-Caballo Rd to S. Arrowhead 2" overlay (waterline)	
	$ 12,000.00		85% Requirement	Wastewater	Rebuild backup motor for vac system	
	$ 63,000.00	Smithco	85% Requirement	Water	SCADA Well#8 Controls	All wells on line SCADA
	$ 121,500.00	CITY CREW	85% Requirement	Streets	2nd Street - Date to Ash St.	
	$ 221,115.84	Smithco	85% Requirement	Water	Cherry Lane line Replacement	

Total Exp	**$ 789,572.01**	
Bond Bal:	**$ (39,572.01)**	**Bond Fees**

Bond #	Bond Proceeds	Bond Start Date	5% Date (6 months from Start)	Required Spend 5%	85% Date (3 years from Start)	Required Spend 85%	Balance to spend w/o Time requirements	Water/Waste Water 66%	Roads 34%
Bond 2	$ 750,000.00	6/1/2024	11/28/2024	$ 37,500.00	6/1/2027	$ 637,500.00	$ 112,500.00	$ 495,000.00	$ 255,000.00
				$ 75,000.00		$ 675,000.00		$ 495,000.00	$ 255,000.00
								$ -	$ 0.00

	Date	Payment	VENDOR	Financial Requirement	Department	Project Description	Notes
5%	11/1/2025	$ 75,000.00	Incumbered - CDBG Water meter	5%	Water	CDBG match req. water meter replacement	
5%		$ -					
85%	3/1/2026	$ 30,540.00	Incumbered - Colonias headworks	85%	wastewater	Colonias Headworks project - match	
85%	3/1/2026	$ 30,540.00	Incumbered - Colonias headworks	85%	wastewater	Colonias Headworks project - Pay off loan	
85%		$ 230,000.00	Incumbered - Headworks	85%	wastewater	Add to Colonias Funds to work on headworks	
85%		$ 152,757.00	CITY CREW	85%	Streets	2nd Street Date to Ash - ($339000 total)	
85%		$ 102,243.00	CITY CREW	85%	Streets	Cherry lane	
85%		$ 108,920.00	Smithco	85%	wastewater	Hagen Vacuum system line replacement	
85%		$ 20,000.00	Engineer Co.	85%	wastewater	Colonias match PER - Stantec $19,000	
85%							
85%							
85%							
85%							
85%							
85%							
85%							
85%							
85%							
85%							
85%							

Total Exp	$	**750,000.00**
Bond Bal:	$	-

Bond #	Bond Proceeds	Bond Start Date	5% Date (6 months from Start)	Required Spend 5%	85% Date (3 years from Start)	Required Spend 85%	Balance to spend w/o Time requirements	Water/Waste Water 66%	Roads 34%
Bond 3	$ 750,000.00	6/6/2025	12/3/2025	$ 37,500.00	6/5/2028	$ 637,500.00	$ 112,500.00	$ 495,000.00	$ 255,000.00
				$ 695,000.00		$ 55,000.00		$ 495,000.00	$ 255,000.00
								$ -	$ 0.00

Date	Payment	VENDOR	Financial Requirement	Department	Project Description	Notes
	$ 440,000.00		5% & 85%	Water	Match requirements Colonias - Shovel Ready Project	
	$ 255,000.00			Streets	New projects to be identified	
	$ 55,000.00			Wastewater	Effluent water projects - Auto/Ponding golf course	
	$ -					
	$ -					

Total Exp	$	750,000.00
Bond Bal:	$	-

Bond #	Bond Proceeds	Bond Start Date	5% Date (6 months from Start)	Required Spend 5%	85% Date (3 years from Start)	Required Spend 85%	Balance to spend w/o Time requirements	Water/Waste Water 66%	Roads 34%
Bond 4	$ 750,000.00	6/1/2026	11/28/2026	$ 37,500.00	5/31/2029	$ 637,500.00	$ 112,500.00	$ 495,000.00	$ 255,000.00
				$ 250,000.00		$ -		$ 250,000.00	
								$ 245,000.00	$ 255,000.00

Date	Payment	VENDOR	Financial Requirement	Department	Project Description	Notes
	$ 250,000.00		5%	Wastewater	Headworks - Weirs rebuild AO - Compliance	
	$ -					
	$ -					
	$ -					
	$ -					

Total Exp	$	**250,000.00**
Bond Bal:	$	**500,000.00**

County/ Municipality:
City of Truth or Consquences

FORM DS

DEBT SCHEDULE 403

(ROUNDED TO NEAREST DOLLAR)

Fiscal Year:
2024-2025

GENERAL OBLIGATION BONDS

(A) BOND			(B) ISSUE DATE	(C) Issue Date INTEREST RATE	(D) ORIGINAL AMOUNT OF BOND ISSUE	(E) OUTSTANDING PRINCIPAL AMOUNT @ Beginning FY	(F) PRINCIPAL Payments Due this FY	(G) Date Principal Due	(H) INTEREST Payments Due this FY	(I) Date Interest Due	(J) OUTSTANDING PRINCIPAL AMOUNT @ Yr end
OTHER LONG TERM DEBT (Loans, i.e NMFA, RUS, BOF,USDA)	**PURPOSE OF LOAN**	**PAYMENT MADE VIA**									
		POLICE DEPARTMENT									
PPRF-1850 T OR C 8 NMFA	Renovation of Police Department	General Fund Gross Receipts Tax Intercept	6/1/2006	1.27%	265,152	27,202	14,755	Mo Installm	345	Mo Install	12,447
		STREET DEPARTMENT									
PPRF - 5198 Refunding TorC 15	Street Improvements	Streets Gross Receipt Tax Intercept	9/18/2020	0.688712%	1,124,189	687,810	116,210	Mo Installm	4,951	Mo Install	571,599
CIF-5192 Roads/Drainage Improv. Main Street Downtown Waterline	Roads/Drainage Improv. Main Street Downtown Waterlin	Streets Debt Cash Transfer from Revenue	1/22/2021	0.00%	100,000	90,000	5,000	6/1/2025	0		85,000
WPF-5442 Cantrell Dam Design & Rehab	Cantrell Dam Design & Rehab	Streets Debt Cash Transfer from Revenue	1/22/2022	0.25%	300,000	286,389	14,737	6/1/2025	716	6/1/2025	271,652
		SOLID WASTE DEPARTMENT									
CAPITAL ONE Solid Waste Revenue Bond	Solid Waste Imrpovements	Solid Waste Dept Cash Transfer from Revenue	2/3/2012	3.95%	1,260,000	220,000	110,000	6/1/2025	8,690	6/1/2025	110,000
		ELECTRIC DEPARTMENT									
PPRF-5652 Electric Transformer	Replace North Transformer	Electric Dept Cash Transfer from Revenue	2/18/2022	2.00%	1,320,907	1,141,565	163,373	Mo Installm	24,098	Mo Install	978,192
		WATER DEPARTMENT									
WPF-829 T OR C 17 NMFA	Ground Storage Tanks	Water Dept Cash Transfer from Revenue	12/30/2011	0.25%	256,000	91,056	12,911	6/1/2025	228	6/1/2025	78,145
PPRF-2737 T OR C 19 NMFA	Refinanced Util Bonds 95, 96, 98	Water Dept Cash Transfer from Revenue	8/17/2012	3.00%	1,424,665	683,267	68,240	Mo Installm	22,945	Mo Install	615,026
PPRF-2613 T OR C 18 NMFA	Ground Storage Tanks	Water Dept Cash Transfer from Revenue	10/1/2012	0.00%	165,741	64,916	8,287	Mo Installm	0	Mo Install	56,629
WPF-892 T OR C 22 NMFA Water Trust Board 292	Per & Asset Management Plan	Water Dept Cash Transfer from Revenue	3/21/2014	2.50%	64,000	30,046	3,305	6/1/2025	75	6/1/2025	26,741
DW-4794 NMFA 2019 Drinking Water Loan	Construction & Operation of Drinking Water Systems	Water Dept Cash Transfer from Revenue	6/28/2019	0.25%	620,512	620,512	25,657	Mo Installm	1,363	Mo Install	590,588
CIF-4927 NMFA Municipal Water System PER	Municipal Water System PER	Water Dept Cash Transfer from Revenue	9/20/2019	0.00%	8,923	7,778	458	6/1/2025	0		7,320
WPF-5089 Booster System Improvements	Booster System Improvements	Water Dept Cash Transfer from Revenue	10/30/2020	0.25%	256,458	230,245	13,058	6/1/2025	150	6/1/2025	217,187
CIF-5550 Water System Improvements PH2	Water System Improvements PH2	Water Dept Cash Transfer from Revenue	3/18/2022	0.00%	50,000	47,500	2,500	6/1/2025	0		45,000
USDA Water Bond WSI-MSD 5,487,000	MSD Water System Improvements	Water Dept Cash Transfer from Revenue	7/13/2023	2.13%	5,487,000	5,406,357	90,265	Mo Installm	113,855	Mo Install	5,316,092
CIF-6441 Waterline Replacement	Waterline Replacement	Water Dept Cash Transfer from Revenue	10/25/2024	0.25%	440,000	440,000	0	6/1/2027	0	6/1/2027	440,000
WPF-6323 Waterline Replacement	Waterline Replacement	Water Dept Cash Transfer from Revenue	1/14/2025	0.25%	1,600,000	1,600,000	0	6/1/2027	1,267	6/1/2025	1,600,000
		WASTE WATER									
CIF-3171 T OR C 24 NMFA 3171-CIF	Waste Water System Improvements	Waste Water Dept Cash Transfer from Revenue	3/3/2015	0.00%	75,000	38,461	3,846	6/1/2025	0		34,615
USDA CPAP - Bond 910,000	Joint Utility System Improvement	Waste Water Dept Cash Transfer from Revenue	5/11/2016	0.0225%	910,000	786,000	17,000	6/1/2025	17,685	6/1/2025	769,000
CIF-3364 T OR C 27 NMFA 3364-CIF	WW Design & Construction Phase 2A	Waste Water Dept Cash Transfer from Revenue	6/1/2016	0.00%	75,000	42,528	3,867	6/1/2025	0		38,661
USDA WWTP Phase 2B Bond 715,000	WWTP Phase 2B	Waste Water Dept Cash Transfer from Revenue	8/1/2019	0.0163%	715,000	648,686	13,910	6/1/2025	10,543	6/1/2025	634,776
USDA WWTP Phase 2B Bond 315,000	USDA WWTP Phase 2B	Waste Water Dept Cash Transfer from Revenue	8/1/2019	0.0213%	315,000	288,530	5,640	6/1/2025	6,132	6/1/2025	282,890
CIF-6442 WWTP Bar Screen Replace	WWTP Bar Screen Replace	Waste Water Debt Cash Transfer from Revenue	10/25/2024	0.25%	30,540	30,540	0	6/1/2027	0	6/1/2027	30,540
	GENERAL PURPOSE										
PPRF-4968 NMFA (A,B,C) Refunding TC13 & New Mo	Refinanced TorC 13 (Recreation) & New Money (IT)	General Fund Gross Receipts Tax Intercept	8/1/2019	5.42%	2,475,799	1,275,946	257,267	Mo Installme	15,300	Mo Installn	1,018,679

GO BOND

Series 2023 General Obligation Bond PPRF-6072	Improving or Repairing akkeys, streets, public roads, bridges & Improving or extending the water & wastewater system	Street, Water, & WW Transfer from Revenue	5/19/2023	2.04%	790,000	790,000	255,000	8/1/2024	21,038	8/1/24 & 2/1/25	535,000
Series 2024 General Obligation Bond PPRF-6467	Improving or Repairing akkeys, streets, public roads, bridges & improving or extending the water & wastewater system	Street, Water, & WW Transfer from Revenue	7/19/2024	2.76%	790,000	790,000	0		12,936	2/1/2025	790,000
OTHER LONG TERM DEBT TOTAL					**20,919,886**	**16,365,333**	**1,205,288**		**262,315**		**15,155,778**

Check [ ] if this form is a revision. Revision Date:_____ Revision No:_____ Revision Date:_____ Revised: 02-2007

Status	Bid Date	Department	Funding Source	Description	Total Project Amount	Grant Amount	Loan AMT $	Annual Payment AMT (Estimate)	First Payment Date	Final Payment Date	Match Required	Use GO Bond Funds	Date Match of usage	NOTES
Streets														
Design		WPF-5442	NMFA Water Trust Board 2021	Cantrell -Design	$ 450,000.00	$ 75,000.00	$ 300,000.00	$ 19,500.00			$ 75,000.00			match has to come from GF or Road F. .25%rate 20 yrs term
REQ Submt			NMFA Water Trust Board	Cantrell -Construction	$ 8,090,000.00	TBD	TBD				TBD			Grant application is submitted/desng in process
					$ 450,000.00	$ 75,000.00	$ 300,000.00	$ 19,500.00	$ -	$ -	$ 75,000.00			
Wastewater														
Design		CWSRLF 098	NMED Clean water rev.loanfund	Vac. Sewer Rehab	$ 473,000.00	$ 100,000.00	$ 373,000.00	$ 26,742.36						20 yrs term-1.2% rate
Design		CIF-6442	NMFA Colonias	Headworks	$ 335,940.00	$ 274,860.00	$ 30,540.00	$ 30,540.00	7/1/2026	7/1/2026	$ 30,540.00	$ 30,540.00		May use bond funds to pay off loan in full & match
					$ 808,940.00	$ 374,860.00	$ 403,540.00	$ 57,282.36						
Water														
Complete		MSD Water Project	USDA-RD-WEP	Downtown water project	$ 9,417,000.00	$ 3,960,000.00	$ 5,457,000.00	$ 187,110.00	8/13/2023	6/13/1963				40 yrs term- 2.125% rate
Design	4/1/2025	WSPI-1	USDA-RD WEP-WSPI-1	PRV - Line to Rodeo Arn	$ 7,531,000.00	$ 2,720,000.00	$ 4,811,000.00	$ 156,432.00	7/1/2025	6/30/2065				1.375% rate-40yrs 7242.94 mo-py
Design		22-C-NR-I-00-G-01	CDBG	Water meter replc.	$ 825,000.00	$ 750,000.00	N/A				$ 75,000.00	$ 75,000.00		
Design		B-23-CP-NM-1048	HUD- Heinrich	Design - Match $	$ 1,600,000.00	$ 1,600,000.00	N/A							Funds to match WPF-6323/design
Design		WPF-6323	NMFA - Water Trust Board (WTB)	Critical WL-Veater Area	$ 17,600,000.00	$ 14,400,000.00	$ 1,600,000.00	$ 80,000.00	6/1/2027	6/1/2046	$ 1,600,000.00			Match is from B-23-CP-NM-1048 No City Cash 20yr term - .25% rate
Gnt Agree		B-24-CP-NM-1489	HUD- Heinrich		$ 4,300,000.00	$ 4,300,000.00	N/A							
Gnt Agree		CIF-6441	NMFA - Colonias 2024	Shovel Ready Pro	$ 4,840,000.00	$ 3,960,000.00	$ 440,000.00	$ 23,000.00	6/1/2027	6/1/2047	$ 440,000.00	$ 440,000.00		20 yr term .25% rate
Design		SAP-24-12460-GF	2024 Capital Outlay - Brantley/GOV	Shovel Ready Pro	$ 4,400,000.00	$ 4,400,000.00	N/A							
Gnt Agree		WSPI-2	USDA-RD-WEP-WSPI-2		$ 9,900,000.00	$ 7,227,000.01	$ 2,673,000.00	$ 100,000.00	6/1/2026	6/1/2046				2.125%rate-40yr $8271.43 mo-py
					$ 60,413,000.00	$ 43,317,000.01	$ 14,981,000.00	$ 546,542.00			$ 2,145,540.00	$ 545,540.00		

City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.3

SUBJECT: Approval of Final Interim Budget FY 25/26
DEPARTMENT: Finance
DATE SUBMITTED: May 8, 2025
SUBMITTED BY: Jocelyn Holguin, Finance Director
WHO WILL PRESENT THE ITEM: Gary Whitehead, Manager & Jocelyn Holguin, Finance Director/CPO

Summary/Background:

Final Approval Resolution of Interim Budget for FY 25/26

Recommendation:

Recommend approval of the Final Interim Budget for FY 2025/2026.

Audit is available on the State Auditor Website.

Attachments:

- Complete Interim Budget- See Attached:
  Click here to enter text.

Fiscal Impact (Finance): Choose an item.

See Attached:

Legal Review (City Attorney): Choose an item.

Click here to enter text.

Approved For Submittal By: ☒ Department Director

Reviewed by: ☐ City Clerk ☒ Finance ☐ Legal ☒ Other: Kerin Salcedo, Finance Officer

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. Click here to enter text. Ordinance No. Click here to enter text.
Continued To: Click here to enter a date. Referred To: Click here to enter text.
☐ Approved ☐ Denied ☐ Other: Click here to enter text.
File Name: CC Agendas 5-14-2025

Rolf Hechler
Mayor

Amanda Forrister
Mayor Pro-Tem

Merry Jo Fahl
Commissioner

Destiny Mitchell
Commissioner

Ingo Hoeppner
Commissioner

Gary Whitehead
City Manager

505 Sims St.
Truth or Consequences, New Mexico 87901
P: 575-894-6673 ♦ F: 575-894-7767
www.torcnm.org

May 7, 2025

Dear City Commission and Faculty,

RE: FINAL INTERIM BUDGET FY 25/26

We have reached the required final interim budget proceeding for FY 25/26, we would like to extend an invitation for our City Commission along with our Mayor and Pro Tem, Staff and the Public of our results.

The City has worked diligently to provide a functioning budget for the staff while keeping the budget functionary and strategic to allow for financial adjustments during final budget review.

Please, note the following items included in the Interim Packet Review:

- **Lodgers Tax Packet**
- **Capital Outlay Projects**
- **Preliminary Report for the Compensation Study (Final Budget Number Implementation- Pending)**
- **Debt Services/Shovel Ready/Engineered Projects (Funded, Matched and/or Reimbursables)**
- **GO BONDS**
- **Bonds, Local GRT, Road and City Funds**
- **City Budget Packet 100's, 200's, 300's, 400's 500's and 600**
- **Please return the binders with notes if applicable. We will reuse for final budget.**

Please, review and advise during the commission meeting. Thank you.

Best Regards,

Jocelyn Holguin
Finance Director

CC: G. Whitehead, Manager

CITY INTERIM SHECHEDULE OF EVENTS FY 25/26

DATE	TITLE	TIME
4/3/2025	INTRIM STAFF BUDGET REVIEW	COMPLETED
5/7/2025	FULL BUDGET REVIEW PACKET	COMPLETED
5/14/2025	CITY COMMISSION TO APPROVAL ➢ The Pay Study company Valiant provided preliminary figures for budget review. Implemented in final budgets.	
6/6/2025	Purchase Orders Shut Down for Reconciliations	
7/1/2025	Contracts and Projects are the only purchase orders being issued for the new Fiscal Year 25/26.	
7/9/2025	Open purchase orders for all other tangible items.	

Note: No BARS (Business Analysis & Reporting) will be allowed during the first financial quarter during the new Fiscal Year.

City of Truth or Consequences
Sierra County

Fiscal Year **Interim Budget 2026**

Fund No.	Fund	Unaudited Beginning Cash Balance	Investments	Estimated Revenues	Net Cash Transfers	Budgeted Expend.	Estimated Ending Cash Balance	DFA Local Reserve Requirement	Adjusted Ending Cash Balance
101	General Fund	$ 1,871,200.02	$ 1,197,985.12	$ 7,384,200	$ (1,235,616)	$ 8,067,388	$ 1,150,381	$ 672,282	$ 478,098.82
SPECIAL REVENUE FUNDS									
201	Correction	$ 33,900.00	$ -	$ -	$ 75,000	$ 75,000	$ 33,900		$ 33,900.00
209	Fire Protection Fund	$ 1,033,775.00	$ -	$ 376,585	$ -	$ 1,410,360	$ -		$ -
211	Law Enforcement	$ -	$ -	$ 113,000	$ -	$ 113,000	$ -		$ -
213	Law Enforcement Recruitment Fund	$ -	$ -	$ 56,250	$ -	$ 56,250	$ -		$ -
214	Lodger's Tax	$ 603,964.00	$ -	$ 591,350	$ -	$ 936,790	$ 258,524		$ 258,524.00
216	Municipal Street	$ 942,982.00	$ -	$ 1,168,048	$ (20,454)	$ 1,006,544	$ 1,084,032		$ 1,084,032.00
280	Cannabis	$ 8,408.00	$ -	$ 65,000	$ (65,000)	$ 1,500	$ 6,908		$ 6,908.00
293	Veterans Wall Perpetual Care	$ 1,325.00	$ -	$ -	$ -	$ -	$ 1,325		$ 1,325.00
294	State Library	$ 4,599.00	$ -	$ 39,500	$ -	$ 10,302	$ 33,797		$ 33,797.00
295	Municipal Pool	$ 28,174.00	$ -	$ 9,400	$ 200,000	$ 198,054	$ 39,520		$ 39,520.00
296	PD GRT Fund	$ 157,261.00	$ -	$ 380,000	$ (75,000)	$ 322,000	$ 140,261		$ 140,261.00
298	PD Donations	$ 5,058.00	$ -	$ -	$ -	$ 5,058	$ -		$ -
299	Special Revenue Funds	$ 1,004.00	$ -	$ 12,255	$ -	$ 12,215	$ 1,044		$ 1,044.00
	Subtotal	**$ 2,820,450.00**	**$ -**	**$ 2,811,388**	**$ 114,546**	**$ 4,147,073**	**$ 1,599,311**		$ 1,599,311.00
ENTERPRISE FUNDS									
501	Cemetery	$ 48,299.25	$ -	$ 15,030	$ -	$ 22,500	$ 40,829		$ 40,829.25
502	Utility Office	$ 64,976.89	$ -	$ 93,500	$ 400,000	$ 541,426	$ 17,051		$ 17,050.89
503	Electric Division	$ 3,116,013.79	$ -	$ 8,182,400	$ (481,356)	$ 7,465,394	$ 3,351,664		$ 3,351,663.79
504	Water Division	$ 354,326.95	$ -	$ 1,884,600	$ (144,350)	$ 1,431,442	$ 663,135		$ 663,134.95
505	Solid Waste Division	$ 952,526.90	$ 463,012.38	$ 2,570,000	$ (277,440)	$ 2,994,246	$ 713,853		$ 713,853.28
506	Waste Water Division	$ 411,610.54	$ -	$ 1,404,000	$ (242,076)	$ 1,474,571	$ 98,964		$ 98,963.54
	998- Jt. Utility Subtotal	**$ 4,899,455.07**		**$ 14,134,500**	**$ (745,222)**	**$ 13,907,079**	**$ 4,844,666**		$ 4,827,615.56
508	Golf Course	$ 38,057.78	$ -	$ 61,500	$ 300,000	$ 320,868	$ 78,690		$ 78,689.78
509	Municipal Airport	$ 37,236.49	$ -	$ 219,975	$ 285,000	$ 472,660	$ 69,551		$ 69,551.49
	Subtotal	**$ 5,023,048.59**	**$ 463,012.38**	**$ 14,431,005**	**$ (160,222)**	**$ 14,723,107**	**$ 5,033,737**		$ 5,033,736.97

Fund No.	Fund	Unaudited Beginning Cash Balance	Investments	Estimated Revenues	Net Cash Transfers	Budgeted Expend.	Estimated Ending Cash Balance	DFA Local Reserve Requirement	Adjusted Ending Cash Balance
CAPITAL PROJECTS FUNDS									
301	Water/WW/EFFL Water Refuse	$ 114,727.54	$ 107,323.35	$ 2,600	$ -	$ -	$ 224,651		$ 224,650.89
303	Veterans Wall	$ 3,150.00	$ -	$ -	$ -	$ 3,150	$ -		$ -
304	Senior State Grant	$ 88,919.07	$ -	$ 328,744	$ -	$ 156,420	$ 261,243		$ 261,243.07
305	Capital Imp. (General)	$ 85,494.34	$ -	$ 445,540	$ -	$ 445,500	$ 85,534		$ 85,534.34
306	Capital Imp. (Jt. Utility)	$ 52,334.15	$ -	$ 25	$ -	$ -	$ 52,359		$ 52,359.15
311	R & R Sewer	$ -	$ 154,106.06	$ 3,150	$ -	$ -	$ 157,256		$ 157,256.06
312	R & R Airport	$ 5,325.47	$ -	$ 1,675,926	$ -	$ 1,675,926	$ 5,325		$ 5,325.47
313	R & R Water	$ -	$ 331,253.38	$ 7,000	$ -	$ -	$ 338,253		$ 338,253.38
314	CDBG Fund	$ 72,520.00	$ -	$ 771,327		$ 843,847	$ -		$ -
315	Capital Improvement Reserves	$ 1,669,833.95	$ -	$ 3,098,835	$ (335,629)	$ 2,426,769	$ 2,006,271		$ 2,006,270.95
316	Emergency Repair Reserves	$ 124,908.78	$ 42,874.38	$ 660	$ 12,500	$ -	$ 180,943		$ 180,943.16
317	Waste Water Repair Reserves	$ 105,862.73	$ 107,354.70	$ 1,525	$ 24,375	$ -	$ 239,117		$ 239,117.43
318	Electrical Const. Reserves	$ 38,185.48	$ 89,853.42	$ 520	$ 10,000	$ -	$ 138,559		$ 138,558.90
320	USDA Water System Improvements	$ -	$ -	$ 1,714,844	$ -	$ 964,000	$ 750,844		$ 750,844.00
321	USDA Water System Improvements	$ -	$ -	$ 13,070,465	$ -	$ 13,070,465	$ -		$ -
340	ROAD/STREET PROJECTS	$ -	$ -	$ 104,000	$ -	$ 104,000	$ -		$ -
360	NMFA Projects	$ -	$ -	$ 42,342,000	$ -	$ 42,342,000	$ -		$ -
370	Water Trust Board Projects	$ -	$ -	$ 423,300	$ -	$ 423,300	$ -		$ -
380	Other State Funded Projects	$ -	$ -	$ 10,300,490	$ -	$ 10,300,490	$ -		$ -
	Subtotal	**$ 2,361,261.51**	**$ 832,765.29**	**$ 74,290,951**	**$ (288,754)**	**$ 72,755,867**	**$ 4,440,357**		**$ 4,440,356.80**
FIDUCIARY & INTERNAL SVC. FUNDS									
700	Court Bond Fund	$ 1,000.41	$ -	$ -	$ -	$ -	$ 1,000		$ 1,000.41
600	Service Center - Internal Fund	$ 45,211.41	$ -	$ 525,000	$ 515,616	$ 1,040,616	$ 45,211		$ 45,211.41
	Subtotal	**$ 46,211.82**	**$ -**	**$ 525,000**	**$ 515,616**	**$ 1,040,616**	**$ 46,211.82**		**$ 46,211.82**
DEBT SERVICE FUND									
403	Pledge State Tax	$ 299,021.23	$ 3,344,008.10	$ 459,184	$ 1,054,430	$ 1,462,114	$ 3,694,529		$ 3,694,529.33
	Subtotal	**$ 299,021.23**	**$ 3,344,008.10**	**$ 459,184**	**$ 1,054,430**	**$ 1,462,114**	**$ 3,694,529.33**		**$ 3,694,529.33**
GRAND TOTAL (ALL FUNDS)		**$ 12,421,193.17**	**$ 5,837,770.89**	**$ 99,901,728**	**$ -**	**$ 102,196,165**	**$ 15,964,527**	**$ 672,282**	**$ 15,292,244.74**

CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/25 TO 6/30/26

	General Fund Revenues	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Fiscal Year 2025-26 INTERIM	
	Municipal Taxes							
101-1099-30311	Franchise Tax	$ 58,105	$ 53,838	$ 55,000	$ 55,000	$ 45,715	$ 55,000	
101-1099-30312	Gross Receipts - Hospital	$ 436,349	$ 546,514	$ 300,000	$ 300,000	$ 427,512	$ 500,000	Should match 1017 exp
101-1099-30314	Gross Receipts (3/4%)	$ 1,890,846	$ 2,368,228	$ 1,750,000	$ 1,750,000	$ 1,852,554	$ 2,223,065	
101-1099-30316	1/4% MGRT (POLICE)	$ 239,028	$ 347,127	$ 250,000	$ 250,000	$ 278,688	$ 334,425	
101-1099-30318	Property Tax - Current Year	$ 186,072	$ 188,563	$ 180,000	$ 180,000	$ 156,872	$ 188,250	
101-1099-30319	Property Tax -Prior Year	$ 15,322	$ 9,120	$ 12,000	$ 12,000	$ 9,367	$ 12,000	
	SUB TOTAL	**$ 2,825,900**	**$ 3,513,390**	**$ 2,547,000**	**$ 2,547,000**	**$ 2,770,709**	**$ 3,312,740**	
	State Shared Taxes							
101-1099-30326	Auto License Dist. 40%	$ 28,451	$ 25,633	$ 25,000	$ 25,000	$ 18,879	$ 25,000	
101-1099-30325	Gross Receipts Tax 1.225	$ 2,487,886	$ 2,995,779	$ 2,000,000	$ 2,000,000	$ 2,347,282	$ 2,816,700	
	SUB TOTAL	**$ 2,516,337**	**$ 3,021,412**	**$ 2,025,000**	**$ 2,025,000**	**$ 2,366,161**	**$ 2,841,700**	
	Licenses and Permits							
101-1099-33331	Animal Licenses	$ 1,761	$ 1,444	$ 1,500	$ 1,500	$ 670	$ 800	
101-1099-33334	Business Lic/Reg	$ 18,095	$ 17,975	$ 17,500	$ 17,500	$ 17,960	$ 21,500	
101-1099-33335	Liquor Licenses	$ 4,000	$ 3,500	$ 3,500	$ 3,500	$ 750	$ 3,500	rec rev in june
101-1099-33338	Other	$ 4,330	$ 4,645	$ 3,500	$ 3,500	$ 1,595	$ 1,900	
	SUB TOTAL	**$ 28,186**	**$ 27,564**	**$ 26,000**	**$ 26,000**	**$ 20,975**	**$ 27,700**	
	Charges for Services							
101-1099-34343	Animal Pound Fees	$ 102,093	$ 106,269	$ 85,000	$ 85,000	$ 76,340	$ 91,665	
101-1099-34346	Printing and Copying	$ 3,016	$ 8,758	$ 3,500	$ 3,500	$ 3,734	$ 4,000	
101-1099-34348	Rent of Public Facilities	$ 99,718	$ 54,461	$ 82,500	$ 82,500	$ 28,507	$ 36,545	
101-1099-34355	Other Charges for Services	$ 8,440	$ 4,856	$ 6,000	$ 6,000	$ 2,847	$ 3,400	
	SUB TOTAL	**$ 213,266**	**$ 174,344**	**$ 177,000**	**$ 177,000**	**$ 111,428**	**$ 135,610**	
	Fines and Forfeits							
101-1099-37371	Other/Donations	$ 7,651	$ 6,639	$ 5,000	$ 5,000	$ 9,167	$ 5,000	
	SUB TOTAL	**$ 13,572**	**$ 6,639**	**$ 5,000**	**$ 5,000**	**$ 9,167**	**$ 5,000**	
	Miscellaneous Rev							
101-1099-38372	Insurance Recovery	$ 5,287	$ 37,303	$ -	$ 11,210	$ 11,210	$ -	
101-1099-36373	Interest Income	$ 2,957	$ 3,540	$ 3,500	$ 3,500	$ 1,255	$ 2,000	
101-1099-37374	Surplus Auction	$ -	$ 843	$ 1,000	$ 1,000	$ -	$ -	
101-1099-34377	School Resource Officer	$ 59,000	$ 54,083	$ 59,000	$ 59,000	$ 44,250	$ 59,000	Contract w/school
101-1099-37390	Property Sales	$ 134,501	$ -	$ 10,000	$ 10,000	$ -	$ -	
101-1099-36410	Investment Income (STOs)	$ 3,622	$ 18,716	$ 5,000	$ 50,000	$ 42,709	$ 51,650	
101-1099-37380	Miscellaneous Revenue	$ 32,961	$ 8,312	$ 5,000	$ 5,000	$ 4,847	$ 5,000	
101-1099-37384	Communications Lease	$ 375,830	$ 655,645	$ 350,000	$ 350,000	$ 2,100	$ 2,100	KASA 500& KRQE 1,600.33 Translators
	SUB TOTAL	**$ 618,324**	**$ 778,443**	**$ 433,500**	**$ 489,710**	**$ 106,371**	**$ 119,750**	
	State							
101-1099-32381	NM Beautification	$ 6,667	$ -	$ -	$ -	$ 4,277	$ -	moved to 299
101-1099-32380	Local/State Grants	$ 46,645		$ -	$ -	$ -	$ -	moved to 299
101-1099-32387	OBD/DWI SATURATION	$ 4,830	$ 13,928	$ -	$ -	$ 8,202	$ -	moved to 299
101-1099-32392	Small Cities Assistance	$ 336,399	$ 133,178	$ 200,000	$ 200,000	$ 172,954	$ 170,000	
101-1099-30394	Admin Fees	$ 68,283	$ 21,500	$ 21,500	$ 21,500	$ 21,500	$ 30,000	State Fire increase to 30,000 - ajustment on final for additional admin fees.
101-1099-30395	Utilities & Insurance	$ -	$ -	$ -	$ -	$ -	$ 741,700	Admin fees for Ins. & Util - ajustment on final for additional admin fees.
	SUB TOTAL	**$ 462,824**	**$ 168,607**	**$ 221,500**	**$ 221,500**	**$ 206,932**	**$ 941,700**	
	GRAND TOTAL REVENUES	**$ 6,678,409**	**$ 7,690,398**	**$ 5,435,000**	**$ 5,491,210**	**$ 5,591,743**	**$ 7,384,200**	
	Transfers IN							
	(212) Law Enforcement Recruitment			$ 1,543				
	(280) Cannabis		$ 138,900	$ 65,000	$ 65,000	$ -	$ 65,000	
101-1099-39935			**$ 138,900**	**$ 66,543**	**$ 65,000**	**$ -**	**$ 65,000**	
	Rev. + Transfers Total	$ 6,678,409	$ 7,829,298	$ 5,501,543	$ 5,556,210	$ 5,591,743	$ 7,449,200	

Fund No.	Fund Name	Description	Purpose		Fiscal Year 2025-26 Interim
101	General	TRANSFER IN FROM OTHER FUNDS			
		(212) Law Enforcement Recruitment	Pay Back State for unused disbursement FY22/23	$	-
		(280) Cannabis	Administrative Fees	$	65,000
			101 -TOTAL TRANSFERS IN	$	65,000
		TRANSFER OUT TO OTHER FUNDS			
		(295) Municipal Pool	Deficit Coverage	$	(200,000)
		(508) Golf Course	Deficit Coverage & CI	$	(300,000)
		(509) Municipal Airport	Deficit Coverage	$	(285,000)
		(600) Fleet Services	General Fund Support	$	(515,616)
		(303) Veterans Wall	General Fund Support		
			101 -TOTAL TRANSFERS OUT	$	(1,300,616)
			101 - NET TRANSFERS	$	(1,235,616)
201	Corrections	TRANSFER IN FROM OTHER FUNDS			
		(296) PD Gross Receipt Tax	Care of Prisoners (Sierra County)	$	45,000
		(296) PD Gross Receipt Tax	Professional Serv. (Sierra Vista Hospital)	$	30,000
			201 -TOTAL TRANSFERS IN	$	75,000
216	Street	TRANSFER IN FROM OTHER FUNDS			
			216 -Total Transfer IN	$	-
		TRANSFER OUT TO OTHER FUNDS			
		(403) Debt Service	Debt Pymt. NMFA CIF-5192	$	(5,000)
		(403) Debt Service	Debt Pymt. NMFA WPF-5442	$	(15,454)
			216 -Total Transfer OUT	$	(20,454)
			216 - NET TRANSFERS	$	(20,454)
280	Cannabis				
		TRANSFER OUT TO OTHER FUNDS			
		(101) General Fund	Administrative Fees	$	(65,000)
			280 -Total Transfer OUT	$	(65,000)
295	Municipal Pool	TRANSFER IN FROM OTHER FUNDS			
		(101) General Fund	General Fund Support	$	200,000
			295 -Total Transfer IN	$	200,000
296	PD Gross Receipts Tax Fund (GRT)	TRANSFER IN FROM OTHER FUNDS			
			296 -TOTAL TRANSFER IN	$	-
		TRANSFER OUT TO OTHER FUNDS			
		(201) Correction Fund	Care of Prisoners (Sierra County)	$	(45,000)
		(201) Correction Fund	Professional Serv. (Sierra Vista Hospital)	$	(30,000)
			296 -Total Transfer OUT	$	(75,000)
			296 - NET TRANSFERS	$	(75,000)

Fund No.	Fund Name	Description	Purpose		Fiscal Year 2025-26 Interim
315	Capital Improvement Jt. Utility	TRANSFER IN FROM OTHER FUNDS			
		(503) Electric Division	Per City Code 14-35 b	$	183,395
		(504) Water Department	Per City Code 14-35 b	$	41,225
		(505) Solid Waste	Per City Code 14-35 b	$	59,970
		(506) Waste Water	Per City Code 14-35 b	$	31,335
			315 -Total Transfer IN	$	315,925
		TRANSFER OUT TO OTHER FUNDS			
		(403) Debt Service	Debt Payment (NMFA TorC 17,18,19,22)	$	(115,991)
		(403) Debt Service	Debt Pymt CIF-5550	$	(2,500)
		(403) Debt Service	Debt Pymt DW4794	$	(32,375)
		(403) Debt Service	Debt Pymt CIF-4927	$	(458)
		(403) Debt Service	Debt Pymt. USDA $5,487,000	$	(204,121)
		(403) Debt Service	Debt Pymt. NMFA WPF-5089	$	(13,208)
		(403) Debt Service	Debt Pymt. WPF-6323	$	(1,267)
		(403) Debt Service	Debt Pymt. CIF-6441	$	(5,000)
		(403) Debt Service	Debt Pymt. PPRF-6072 GO Bond 2023	$	(45,981)
		(403) Debt Service	Debt Pymt. PPRF-6467 GO Bond 2024	$	(230,653)
			315 -Total Transfer OUT	$	(651,554)
			315 - Net Transfers	$	(335,629)
316	Emergency Repair Reserve	TRANSFER IN FROM OTHER FUNDS			
		(503) Electric Division	Per City Code 14-35 c	$	3,125
		(504) Water Division	Per City Code 14-35 c	$	3,125
		(505) Solid Waste Division	Per City Code 14-35 c	$	3,125
		(506) Waste Water Division	Per City Code 14-35 c	$	3,125
			316 -Total Transfer IN	$	12,500
		TRANSFER OUT TO OTHER FUNDS			
			316 -Total Transfer OUT	$	-
			316 - Net Transfer	$	12,500
317	Waste Water R&R	TRANSFER IN FROM OTHER FUNDS			
		(506) Waste Water	Per City Code 14-35 d	$	24,375
			317 -Total Transfer IN	$	24,375
		TRANSFER OUT TO OTHER FUNDS			
			317 -Total Transfer OUT	$	-
			317 - Net Transfer	$	24,375
318	Electrical Reserve	TRANSFER IN FROM OTHER FUNDS			
		(503) Electic Division	Per City Code 14-35 e	$	10,000
			318 -Total Transfer IN	$	10,000
		TRANSFER OUT TO OTHER FUNDS			
			318-Total Transfer OUT	$	-
			318 - Net Transfer	$	10,000

Fund No.	Fund Name	Description	Purpose		Fiscal Year 2025-26 Interim
403	Debt Service	TRANSFER IN FROM OTHER FUNDS			
		(216) Municipal Street Fund	Debt Pymt. NMFA CIF-5192	$	5,000
		(216) Municipal Street Fund	Debt Pymt. NMFA WPF-5442	$	15,454
		(503) Electric Division	Debt Pymt. NMFA PPRF-5652	$	184,836
		(315) CI Reserve for (504) Water Division	Debt Payment (NMFA TorC 17,18,19,22)	$	115,991
		(315) CI Reserve for (504) Water Division	Debt Pymt CIF-5550	$	2,500
		(315) CI Reserve for (504) Water Division	Debt Pymt DW4794	$	32,375
		(315) CI Reserve for (504) Water Division	Debt Pymt CIF-4927	$	458
		(315) CI Reserve for (504) Water Division	Debt Pymt. USDA $5,487,000	$	204,121
		(315) CI Reserve for (504) Water Division	Debt Pymt. NMFA WPF-5089	$	13,208
		(315) CI Reserve for (504) Water Division	Debt Pymt. WPF-6323	$	1,267
		(315) CI Reserve for (504) Water Division	Debt Pymt. CIF-6441	$	5,000
		(505) Solid Waste Division	Capital One Revenue Bond	$	114,345
		(506) Waste Water Division	Debt Service (NMFA TorC 24,27)	$	7,712
		(506) Waste Water Division	Debt Service USDA Loan $715,000	$	24,454
		(506) Waste Water Division	Debt Service USDA Loan $315,000	$	11,773
		(506) Waste Water Division	Debt Service-USDA Loan 9 ($910,000)	$	34,302
		(506) Waste Water Division	Debt Service-CIF-6442	$	5,000
		(315) CI Reserve	Debt Pymt. PPRF-6072 GO Bond 2023	$	45,981
		(315) CI Reserve	Debt Pymt. PPRF-6467 GO Bond 2024	$	230,653
			403 -Total Transfer IN	$	**1,054,430**
		TRANSFER OUT TO OTHER FUNDS			
			403 -Total Transfer OUT	$	-
			403 Net Transfers	$	**1,054,430**
502	Utility Office	TRANSFER IN FROM OTHER FUNDS			
		(503) Electric Division	Administrative Fees	$	100,000
		(504) Water Division	Administrative Fees	$	100,000
		(505) Solid Waste Division	Administrative Fees	$	100,000
		(506) Waste Water Division	Administrative Fees	$	100,000
			502 -Total Transfer IN	$	**400,000**
503	Electric Division				
		TRANSFER OUT TO OTHER FUNDS			
		(315) Capital Improvement Reserve	Per City Code 14-35 b	$	(183,395)
		(316) Emergency Repair Reserve	Per City Code 14-35 c	$	(3,125)
		(318) Electrical Repair Reserves	Per City Code 14-35 e	$	(10,000)
		(403) NMFA Loan Debt Service	Debt Pymt. NMFA PPRF-5652	$	(184,836)
		(502) Joint Utility Office	Administrative Fees	$	(100,000)
			503 Total Transfer OUT	$	**(481,356)**
			503 - Net Transfers	$	**(481,356)**
504	Water Division				
		TRANSFER OUT TO OTHER FUNDS			
		(502) Joint Utility Office	Administrative Fees	$	(100,000)
		(315) Capital Improvement Reserve	Per City Code 14-35 b	$	(41,225)
		(316) Emergency Repair Fund	Per City Code 14-35 c	$	(3,125)
			504 - Total Transfers OUT	$	**(144,350)**

Fund No.	Fund Name	Description	Purpose		Fiscal Year 2025-26 Interim
505	Solid Waste Division				
		TRANSFER OUT TO OTHER FUNDS			
		(403) Pledge Debt Service	Capital One Revenue Bond	$	(114,345)
		(502) Joint Utility Office	Administrative Fees	$	(100,000)
		(315) Capital Improvement Reserve	Per City Code 14-35 b	$	(59,970)
		(316) Emergency Repair Fund	Per City Code 14-35 c	$	(3,125)
			505 - Total Transfers OUT	$	(277,440)
			505 - NET TRANSFERS	$	(277,440)
506	Waste Water Division				
		TRANSFER OUT TO OTHER FUNDS			
		(502) Joint Utility Office	Administrative Fee	$	(100,000)
		(403) Debt Service	Debt Service (NMFA TorC 24,27)	$	(7,712)
		(403) Debt Service	Debt Service-USDA Loan 9 ($910,000)	$	(34,302)
		(403) Debt Service	Debt Service USDA Loan $715,000	$	(24,454)
		(403) Debt Service	Debt Service USDA Loan $315,000	$	(11,773)
		(403) Debt Service	Debt Service-CIF-6442	$	(5,000)
		(315) Capital Improvement Jt. Utility	Per City Code 14-35 b	$	(31,335)
		(316) Emergency Repair Fund	Per City Code 14-35 c	$	(3,125)
		(317) Waste Water Repair Reserves	Per City Code 14-35-d	$	(24,375)
			506 - Total Transfers OUT	$	(242,076)
			506 - Net Transfers	$	(242,076)
508	Golf Course	TRANSFER IN FROM OTHER FUNDS			
		(101) General Fund	Deficit Coverage	$	300,000
		(214) Lodgers Tax	Deficit Coverage		
			508 -Total Transfer IN	$	300,000
		TRANSFER OUT TO OTHER FUNDS			
			508 -Total Transfer OUT	$	-
			508 - Net Transfers	$	300,000
509	Airport	TRANSFER IN FROM OTHER FUNDS			
		(101) General Fund	General Fund Support	$	285,000
			509 -Total Transfer IN	$	285,000
600	Fleet Services	TRANSFER IN FROM OTHER FUNDS			
		(101) General Fund	General Fund Support	$	515,616
			600 -Total Transfer IN	$	515,616
				$	-

Fund No.	Fund Name	Description	Purpose	Fiscal Year 2025-26 Interim	
	Section 14-35 Rules and Regulations of the City Manger				
	City Code 14-35-b	The City Manager shall include within each year's budget provision for providing a capital improvement account within the Joint Utility Fund. The portion of the Joint Utility Fund revenues that shall be set aside for this account shall be two and one-quarter percent of the revenues generated by each of the revenue generating utility departments. The funds in this account are to be used for Utility System Capital Improvement projects as approved by the City Commission. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.			
	City Code 14-35-c	The City Manger shall include within each year's budget provision for providing an Emergency Repair Account within the Joint Utility Fund. A total of $12,500 per year is to be set aside for this account. Each revenue generating utility department will generate their share of the yearly $12,500 to be set aside in the their yearly revenues. The fund should be kept in an interest bearing account and when the amount reaches the amount of $1,000,000.00 and funds in excess of $1,000,000.00 may be transferred to the Joint Utility Capital Improvement Fund by direction of the City Commission. The funds held in this reserve account are only to be used when an emergency repair condition occurs on one of the City's Utility Systems. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.			
	City Code 14-35-d	The City Manger shall include within each year's budget provision of providing a Wastewater Treatment Plant Repair and Replacement Account as required by the grant funding obtained for the construction of the existing Wastewater Treatment Plant. The funds that shall be set aside for this are to be one and three-quarters percent of the revenues generated by the Wastewater Department of the City. The use of these funds shall be restricted to repair and replacement projects at the Wastewater Treatment Plant as approved by the City Commission. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.			
	City Code 14-35-e	The City Manger shall include within each year's budget provision for providing a Electrical Construction Account within the Joint Utility Fund. A total of $10,000 per year is to be set aside for this account from revenues generate by the electrical division. The fund should be kept in an interest bearing acount and when the amount reaches the amount of $1,000,000.00 and funds in excess of $1,000,000.00 may be transferred to the Joint Utility Capital Improvemnt Fund by direction of the City Commission. The funds held in this reserve account may be used at any time but are only to be used for major capital outlays relating to the electrical system. These reserve funds shall be collected and set aside in addition to any other reserve fund or bond requirements of the Joint Utility Fund.			

CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/24 TO 6/30/25

General Fund Expenditures	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 FINAL	Fiscal Year 2024-25 Budget w/bars	YTD 5/1/2025	2025-26 INTERIM
1000 Governing Body						
Personnel Services	$ 67,174	$ 67,174	$ 67,180	$ 67,180	$ 55,978	$ 67,175
Operating Expense	$ 124,145	$ 185,022	$ 232,500	$ 258,500	$ 174,045	$ 217,250
Capital Outlay:	$ -	$ -	$ 230,000	$ 230,000	$ 224,861	$ 200,000
SUB TOTAL	**$ 191,319**	**$ 252,195**	**$ 529,680**	**$ 555,680**	**$ 454,884**	**$ 484,425**
1001 City Clerk						
Personnel Services	$ 162,309	$ 169,330	$ 204,695	$ 204,695	$ 153,502	$ 222,165
Operating Expense	$ 23,069	$ 71,298	$ 39,000	$ 39,000	$ 35,388	$ 41,700
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 185,378**	**$ 240,629**	**$ 243,695**	**$ 243,695**	**$ 188,890**	**$ 263,865**
1003 City Manager						
Personnel Services	$ 277,844	$ 200,958	$ 215,540	$ 200,139	$ 152,549	$ 212,576
Operating Expense	$ 11,655	$ 19,426	$ 17,075	$ 33,176	$ 22,913	$ 23,500
Capital Outlay:	$ -	$ -	$ -	$ 29,300	$ -	$ -
SUB TOTAL	**$ 289,499**	**$ 220,384**	**$ 232,615**	**$ 262,615**	**$ 175,462**	**$ 236,076**
1004 Administrative Services						
Personnel Services	$ 395,571	$ 357,049	$ 516,055	$ 516,055	$ 380,585	$ 583,526
Operating Expense	$ 59,414	$ 61,903	$ 59,900	$ 127,250	$ 74,979	$ 107,800
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 454,985**	**$ 418,952**	**$ 575,955**	**$ 643,305**	**$ 455,564**	**$ 691,326**

CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/24 TO 6/30/25

General Fund Expenditures	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 FINAL	Fiscal Year 2024-25 Budget w/bars	YTD 5/1/2025	2025-26 INTERIM
1005 Fire						
Personnel Services	$ -		$ -	$ -	$ -	$ -
Operating Expense	$ 21,500		$ 21,500	$ 21,500	$ 21,500	$ 30,000
Capital Outlay:	$ -		$ -	$ -	$ -	$ -
SUB TOTAL	**$ 21,500**	**$ -**	**$ 21,500**	**$ 21,500**	**$ 21,500**	**$ 30,000**
1006 Animal Shelter						
Personnel Services	$ 151,933	$ 156,626	$ 226,235	$ 228,505	$ 169,764	$ 242,845
Operating Expense	43394	$ 44,293	$ 49,400	$ 54,118	$ 35,523	$ 39,200
Capital Outlay:	$ -		$ -	$ -	$ -	$ -
SUB TOTAL	**$ 195,327**	**$ 200,919**	**$ 275,635**	**$ 282,623**	**$ 205,287**	**$ 282,045**
1007 Police						
Personnel Services	$ 1,133,343	$ 1,238,020	$ 1,561,680	$ 1,561,680	$ 1,208,761	$ 1,712,847
Operating Expense	$ 389,589	$ 542,847	$ 451,000	$ 462,210	$ 389,203	$ 384,905
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 1,522,932**	**$ 1,780,867**	**$ 2,012,680**	**$ 2,023,890**	**$ 1,597,963**	**$ 2,097,752**
1008 Animal Control						
Personnel Services	$ 150,736	$ 112,206	$ 172,150	$ 169,219	$ 119,384	$ 187,379
Operating Expense	$ 21,495	$ 16,691	$ 23,450	$ 26,381	$ 13,462	$ 17,900
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 172,231**	**$ 128,897**	**$ 195,600**	**$ 195,600**	**$ 132,846**	**$ 205,279**
1009 Parks & Recreation						
Personnel Services	$ 147,135	$ 117,570	$ 221,950	$ 184,784	$ 112,163	$ 242,167
Operating Expense	$ 134,866	$ 96,925	$ 131,200	$ 226,895	$ 150,337	$ 110,900
Capital Outlay:	$ 75,115	$ 424,983	$ 20,000	$ -	$ -	$ -
SUB TOTAL	**$ 357,116**	**$ 639,478**	**$ 373,150**	**$ 411,679**	**$ 262,500**	**$ 353,067**

CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/24 TO 6/30/25

General Fund Expenditures	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 FINAL	Fiscal Year 2024-25 Budget w/bars	YTD 5/1/2025	2025-26 INTERIM
1010 Community Development						
Personnel Services	$ 105,916	$ 109,626	$ 113,470	$ 113,470	$ 96,076	$ 115,755
Operating Expense	$ 177,767	$ 239,147	$ 449,000	$ 449,000	$ 215,280	$ 149,700
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 283,683**	**$ 348,773**	**$ 562,470**	**$ 562,470**	**$ 311,355**	**$ 265,455**
1011 Street Department						
Personnel Services	$ 383,145	$ 349,011	$ 462,760	$ 462,760	$ 295,152	$ 525,941
Operating Expense	$ 1,305	$ 2,063	$ 2,500	$ 2,500	$ 1,896	$ 2,500
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 384,450**	**$ 351,073**	**$ 465,260**	**$ 465,260**	**$ 297,048**	**$ 528,441**
1013 Community Services						
Personnel Services	$ 86,692	$ 87,264	$ 88,645	$ 88,645	$ 75,101	$ 88,835
Operating Expense	$ 7,769	$ 3,466	$ 5,120	$ 5,120	$ 2,310	$ 6,200
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 94,461**	**$ 90,730**	**$ 93,765**	**$ 93,765**	**$ 77,412**	**$ 95,035**
1014 Facility Management						
Personnel Services	$ 238,187	$ 256,169	$ 282,910	$ 282,910	$ 214,885	$ 345,004
Operating Expense	$ 72,355	$ 96,042	$ 134,850	$ 134,850	$ 67,317	$ 92,000
Capital Outlay:	$ -	$ -	$ -	$ 50,000	$ 39,979	$ -
SUB TOTAL	**$ 310,542**	**$ 352,211**	**$ 417,760**	**$ 467,760**	**$ 322,180**	**$ 437,004**

CITY OF TRUTH OR CONSEQUENCES BUDGET FOR FISCAL YEAR 7/1/24 TO 6/30/25

General Fund Expenditures	Fiscal Year 2022-23 Actual	Fiscal Year 2023-24 Actual	Fiscal Year 2024-25 FINAL	Fiscal Year 2024-25 Budget w/bars	YTD 5/1/2025	2025-26 INTERIM
1016 Library Department						
Personnel Services	$ 224,679	$ 234,506	$ 245,855	$ 245,855	$ 201,296	$ 302,146
Operating Expense	$ 10,494	$ 13,931	$ 23,250	$ 23,250	$ 4,399	$ 23,250
Capital Outlay:	$ -	$ -	$ -	$ -	$ -	$ -
SUB TOTAL	**$ 235,173**	**$ 248,437**	**$ 269,105**	**$ 269,105**	**$ 205,695**	**$ 325,396**
1017 Hospital GRT Payments						
Personnel Services						
Operating Expense	$ 437,104	$ 546,514	$ 515,000	$ 515,000	$ 427,512	$ 515,000
Capital Outlay:						
SUB TOTAL	**$ 437,104**	**$ 546,514**	**$ 515,000**	**$ 515,000**	**$ 427,512**	**$ 515,000**
1018 Utility & Insurance Exp.						
Personnel Services						
Operating Expense	$ 622,459	$ 719,880	$ 730,565	$ 730,565		$ 1,257,222
Capital Outlay:						
SUB TOTAL	**$ 622,459**	**$ 719,880**	**$ 730,565**	**$ 730,565**	**$ -**	**$ 1,257,222**
Total G.F. Expend.	**$ 5,468,371**	**$ 6,248,290**	**$ 7,514,435**	**$ 7,744,512**	**$ 5,136,099**	**$ 8,067,388**
Transfers OUT						
(295) Swimming Pool	$ (150,000)		$ (177,820)			$ (200,000)
(508) Golf Course	$ (115,000)		$ (200,000)			$ (356,180)
(509) Municipal Airport	$ (150,000)		$ (70,000)			$ (285,000)
(600) Internal Service	$ (58,000)		$ (23,000)			$ -
	$ (473,000)		**$ (472,820)**			**$ (841,180)**
Grand Total GF Exp.	**$ 5,941,371**	**$ 6,248,290**	**$ 7,987,255**		**$ 5,136,099**	**$ 8,908,568**

1000 -GENERAL FUND
GOVERNING BODY (ELECTED OFFICIALS)

	2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES								
101-1000-40105 ELECTED OFFICIALS	$62,400.00	$62,400.00	**$62,400.00**	**$62,400.00**	**$52,000.00**	**$0.00**	**$62,400.00**	
101-1000-41205 FICA - REGULAR	$3,868.80	$3,868.80	**$3,870.00**	**$3,870.00**	**$3,224.00**	**$0.00**	**$3,870.00**	
101-1000-41210 FICA - MEDICARE	$904.80	$904.80	**$910.00**	**$910.00**	**$754.00**	**$0.00**	**$905.00**	
TOTAL PERSONNEL EXPENSES	**$67,173.60**	**$67,173.60**	**$67,180.00**	**$67,180.00**	**$55,978.00**	**$0.00**	**$67,175.00**	
OPERATING EXPENSES								
101-1000-42305 MILEAGE REIMB.	$0.00	$175.43	**$1,000.00**	**$1,000.00**	**$0.00**	**$0.00**	**$500.00**	
101-1000-42310 PER DIEM	$365.96	$3,264.90	**$2,000.00**	**$2,000.00**	**$1,170.90**	**$0.00**	**$2,500.00**	
101-1000-42720 EMPLOYEE TRAINING	$120.00	$2,135.00	**$2,500.00**	**$2,500.00**	**$345.00**	**$0.00**	**$2,500.00**	NMML Conference
101-1000-43316 FUEL	$0.00		**$0.00**	**$120.00**	**$40.00**	**$80.00**	**$500.00**	
101-1000-43597 *ATTORNEY FEES	$78,351.17	$87,617.64	**$95,000.00**	**$95,000.00**	**$50,890.55**	**$44,037.96**	**$100,000.00**	New contracts - 2025/26
101-1000-43598 PROFESSIONAL SVCS.	$0.00	$32,830.86	**$38,500.00**	**$38,858.00**	**$32,381.30**	**$6,476.20**	**$15,000.00**	Civility (Lobbyist) Session
101-1000-43740 PRINTING & PUBLISHING			**$0.00**	**$2,962.00**	**$2,997.16**	**$0.00**	**$2,000.00**	
101-1000-43770 SUBSCRIPTIONS & DUES	$9,987.00	$11,887.00	**$8,500.00**	**$14,063.00**	**$14,062.00**	**$0.00**	**$8,500.00**	
101-1000-44606 OFFICE SUPPLIES	$1,070.70	$197.67	**$500.00**	**$500.00**	**$230.52**	**$81.28**	**$250.00**	
101-1000-44613 NON-CAPITAL ITEMS			**$0.00**	**$26,000.00**	**$25,414.59**	**$0.00**	**$20,000.00**	Camera's City Hall/Annex
101-1000-44625 OTHER SUPPLIES	$0.00	$163.04	**$1,000.00**	**$1,000.00**	**$0.00**	**$0.00**	**$500.00**	
101-1000-45607 CLAIMS, JUDGEMENTS, AND SETTLEMENTS	$0.00		**$35,500.00**	**$11,647.00**	**$0.00**	**$0.00**	**$5,000.00**	
101-1000-48599 OTHER CONTRACTURAL SERVICES	$0.00	$0.00	**$0.00**	**$2,500.00**	**$2,500.00**	**$0.00**	**$10,000.00**	EMO-County Agreement
101-1000-60725 GRANTS TO SUB-RECIPIENTS	$34,250.00	$46,750.00	**$48,000.00**	**$60,350.00**	**$44,012.50**	**$16,337.50**	**$50,000.00**	The Club 5,000 SJOA 35,000 Matt 25 6,850/Util Bill
TOTAL OPERATING EXPENSES	**$124,144.83**	**$185,021.54**	**$232,500.00**	**$258,500.00**	**$174,044.52**	**$67,012.94**	**$217,250.00**	
CAPITAL OUTLAY								CAAT 1,000
101-1000-80805 BUILDINGS & STRUCTURES	$0.00	$0.00	**$230,000.00**	**$230,000.00**	**$224,861.12**	**$0.00**	**$200,000.00**	**PD BUILDING REMODEL**
TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**	**$230,000.00**	**$230,000.00**	**$224,861.12**	**$0.00**	**$200,000.00**	
GRAND TOTAL	**$191,318.43**	**$252,195.14**	**$529,680.00**	**$555,680.00**	**$454,883.64**	**$67,012.94**	**$484,425.00**	**INTERIM BUDGET**

1001 -GENERAL FUND
OFFICE OF THE CITY CLERK

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1001-40110	FULL TIME WAGES	$119,541.15	$114,871.59	$136,885.00	$136,885.00	$105,267.58	$0.00	$138,382.00	
101-1001-40125	OVERTIME WAGES	$144.36	$84.78	$500.00	$500.00	$53.24	$0.00	$200.00	
101-1001-40140	DELAYED COMPENSATION	$26.24	$1,463.49	$0.00	$0.00	$305.40	$0.00	$0.00	
101-1001-41205	FICA - REGULAR	$7,151.17	$6,778.68	$8,520.00	$8,520.00	$6,188.37	$0.00	$8,580.00	
101-1001-41210	FICA - MEDICARE	$1,672.44	$1,585.39	$1,995.00	$1,995.00	$1,447.20	$0.00	$2,007.00	
101-1001-41215	PERA	$12,286.90	$12,379.18	$15,525.00	$15,525.00	$11,842.32	$0.00	$16,329.00	
101-1001-41225	HEALTH INSURANCE	$17,647.24	$28,510.57	$36,450.00	$36,450.00	$23,483.67	$0.00	$52,486.00	
101-1001-41226	RETIREE INSURANCE	$3,583.49	$3,567.66	$4,125.00	$4,125.00	$3,175.06	$0.00	$4,151.00	
101-1001-41235	UNEMPLOYMENT INS. - GSD HR	$70.98	$0.00	$165.00	$165.00	$1,723.17	$0.00	$0.00	
101-1001-41240	WC - PR	$27.60	$20.70	$30.00	$30.00	$16.10	$0.00	$30.00	
TOTAL PERSONNEL EXPENSES		**$162,308.96**	**$169,330.39**	**$204,695.00**	**$204,695.00**	**$153,502.11**	**$0.00**	$222,165.00	
OPERATING EXPENSES									
101-1001-42310	PER DIEM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,200.00	Lodging and meals
101-1001-42720	EMPLOYEE TRAINING	$0.00	$198.69	$3,000.00	$3,000.00	$169.29	$0.00	$300.00	I would like to start the certification process for my Deputy Clerk as well as attend other available trainings
101-1001-43316	FUEL	$0.00	$0.00	$300.00	$300.00	$28.00	$272.00	$300.00	Cost of fuel for trainings out of town
101-1001-43465	RENT OF EQUIPMENT	$4,005.74	$8,426.53	$4,500.00	$4,500.00	$6,681.83	$3,955.30	$10,000.00	Office printer monthly lease fees
101-1001-43740	PRINTING/PUBLISHING	$7,593.27	$11,166.41	$12,000.00	$12,000.00	$6,542.93	$4,782.07	$12,000.00	Sentinel publications, Civic Plus (website support, Onlice hosting and codifications), County Clerk (liens and various recording fees)
101-1001-43770	SUBSCRIPTIONS & DUES	$3,468.00	$16,574.47	$4,700.00	$4,700.00	$8,308.35	$0.00	$8,400.00	Archive Social annual fees, Annual Adobe dues for Clerk's Office, NMML Membership dues, GoDaddy Annual subscriptions, Revize (annual Website re-design fee), IIMC dues- BAR required to offset cost was needed.
101-1001-43775	TELEPHONE	$3,327.89	$3,339.74	$3,000.00	$3,000.00	$2,716.82	$833.18	$3,000.00	
101-1001-43815	SOFTWARE LIC/SOFTWARE UPD/	$0.00		$0.00	$0.00	$0.00	$0.00		
101-1001-44606	OFFICE SUPPLIES	$1,327.78	$2,047.68	$3,500.00	$3,500.00	$2,894.20	$0.00	$3,500.00	
101-1001-47410	MAINTENANCE CONTRACTS	$3,346.77	$2,896.77	$3,500.00	$3,500.00	$3,546.77	$0.00	$4,000.00	JCG tecnologies annual subscription fee, Terralogic(Laserfiche) annual fee
101-1001-48599	OTHER CONTRACTURAL SERVICI	$0.00	$4,948.00	$4,500.00	$4,500.00	$4,500.00	$0.00	$6,000.00	IWORQ annual fee /Records Distruction All Departments
TOTAL OPERATING EXPENSES		**$23,069.45**	**$71,298.22**	**$39,000.00**	**$39,000.00**	**$35,388.19**	$9,842.55	$41,700.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY								-	
	GRAND TOTAL	**$185,378.41**	**$240,628.61**	**$243,695.00**	**$243,695.00**	**$188,890.30**	$9,842.55	$263,865.00	INTERIM BUDGET

1003 -GENERAL FUND

CITY MANAGER

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1003-40110	FULL TIME WAGES	$206,869.93	$135,798.08	$145,845.00	$145,845.00	$109,996.76	$0.00	$163,946.00	
101-1003-40125	OVERTIME WAGES	$0.00	$0.00	$0.00	$0.00	$175.61	$0.00	$0.00	
101-1003-40140	DELAYED COMPENSATION	$0.00	$0.00	$0.00	$324.00	$323.33	$0.00	$0.00	
101-1003-41205	FICA - REGULAR	$12,377.39	$7,923.58	$9,045.00	$9,045.00	$6,606.03	$0.00	$10,165.00	
101-1003-41210	FICA - MEDICARE	$2,927.16	$1,853.07	$2,115.00	$2,265.00	$1,544.98	$0.00	$2,377.00	
101-1003-41215	PERA	$21,190.74	$14,640.49	$16,480.00	$16,480.00	$12,370.61	$0.00	$19,346.00	
101-1003-41225	HEALTH INSURANCE	$27,330.45	$36,115.57	$36,800.00	$20,425.00	$15,921.54	$0.00	$6,787.00	
101-1003-41226	RETIREE INSURANCE	$6,182.88	$4,073.97	$4,375.00	$4,875.00	$3,299.09	$0.00	$4,918.00	
101-1003-41235	UNEMPLOYMENT INS. - GSD HR	$105.47	$0.00	$110.00	$110.00	$2,299.54	$0.00	$0.00	
101-1003-41240	WC - PR	$18.40	$18.40	$20.00	$20.00	$11.50	$0.00	$20.00	
TOTAL PERSONNEL EXPENSES		**$277,844.46**	**$200,958.40**	**$215,540.00**	$200,139.00	$152,548.99	$0.00	$212,576.00	
OPERATING EXPENSES									
101-1003-42305	MILEAGE REIMB.	$0.00	$162.44	$400.00	$400.00	$199.32	$0.00	$200.00	
101-1003-42310	PER DIEM	$0.00	$1,549.23	$1,500.00	$750.00	$307.77	$0.00	$1,500.00	
101-1003-42720	EMPLOYEE TRAINING	$780.00	$198.69	$1,500.00	$1,500.00	$552.71	$0.00	$3,000.00	
101-1003-43316	FUEL	$0.00	$0.00	$0.00	$1,100.00	$0.00	$0.00	$1,000.00	
101-1003-43465	RENT OF EQUIPMENT	$4,133.89	$6,606.91	$3,800.00	$12,476.00	$8,236.55	$4,238.67	$5,000.00	
101-1003-43740	PRINTING/PUBLISHING	$92.66	$528.34	$500.00	$500.00	$0.00	$0.00	$2,000.00	
101-1003-43770	SUBSCRIPTIONS & DUES	$951.65	$4,772.27	$4,500.00	$6,550.00	$6,414.62	$50.00	$4,500.00	
101-1003-43775	TELEPHONE	$4,071.65	$3,897.11	$3,675.00	$4,400.00	$3,457.99	$942.01	$4,000.00	
101-1003-43815	SOFTWARE	$232.00	$0.00	$200.00	$200.00	$0.00	$0.00	$500.00	
101-1003-44606	OFFICE SUPPLIES	$1,393.61	$1,711.05	$1,000.00	$1,700.00	$1,495.68	$94.08	$800.00	
101-1003-44613	NON-CAPITAL EQUIP	$0.00	$0.00	$0.00	$1,500.00	$1,498.30	$0.00	$0.00	
101-1003-47420	VEHICLE MAINTENANCE	$0.00	$0.00	$0.00	$2,100.00	$750.00	$0.00	$1,000.00	
101-1003-48598	PROFESSIONAL SERVICES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
101-1003-48599	OTHER CONTRACTUAL SERVICES	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00	
TOTAL OPERATING EXPENSES		**$11,655.46**	**$19,426.04**	$17,075.00	$33,176.00	$22,912.94	$5,324.76	$23,500.00	
CAPITAL OUTLAY									
101-1003-80810	OTHER CAPITAL EQUIPMENT-VEHICLES	$0.00	$0.00	$0.00	$29,300.00	$0.00	$28,725.00	$0.00	
TOTAL CAPITAL OUTLAY		$0.00	$0.00	$0.00	$29,300.00	$0.00	$28,725.00	$0.00	
	GRAND TOTAL	$289,499.92	$220,384.44	$232,615.00	$262,615.00	$175,461.93	$34,049.76	$236,076.00	INTERIM BUDGET

1004 -GENERAL FUND
ADMINISTRATIVE SERVICES

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1004-40110	FULL TIME WAGES	$275,215.18	$243,259.13	$335,840.00	$335,616.00	$260,462.04	$0.00	$415,792.00	
101-1004-40115	PART-TIME WAGES	$0.00	$0.00	$0.00	$0.00	$6,054.40	$0.00	$0.00	
101-1004-40140	DELAYED COMPENSATION	$1,697.80	$173.64	$0.00	$224.00	$223.96	$0.00	$1,500.00	
101-1004-41205	FICA - REGULAR	$16,155.39	$14,127.30	$20,825.00	$20,825.00	$15,722.53	$0.00	$25,872.00	
101-1004-41210	FICA - MEDICARE	$3,778.14	$3,303.96	$4,870.00	$4,870.00	$3,676.94	$0.00	$6,051.00	
101-1004-41215	PERA	$25,105.34	$26,101.38	$37,950.00	$37,950.00	$30,070.51	$0.00	$49,063.00	
101-1004-41225	HEALTH INSURANCE	$65,724.96	$62,631.52	$105,610.00	$105,610.00	$52,409.88	$0.00	$72,704.00	
101-1004-41226	RETIREE INSURANCE	$7,321.84	$7,266.11	$10,075.00	$10,075.00	$7,994.29	$0.00	$12,474.00	
101-1004-41235	UNEMPLOYMENT INS. - GSD	$161.70	$0.00	$325.00	$325.00	$3,926.35	$0.00	$0.00	
101-1004-41240	WC - PR	$52.90	$41.40	$60.00	$60.00	$43.70	$0.00	$70.00	
TOTAL PERSONNEL EXPENSES		**$395,571.44**	**$357,048.58**	**$516,055.00**	**$516,055.00**	**$380,584.60**	$0.00	$583,526.00	
OPERATING EXPENSES									
101-1004-42305	MILEAGE REIMB.	$0.00		$500.00	$500.00	$406.02	$0.00	$600.00	
101-1004-42310	PER DIEM	$0.00		$1,000.00	$5,873.00	$4,071.91	$0.00	$6,000.00	
101-1004-42720	EMPLOYEE TRAINING	$2,704.61	$959.63	$2,000.00	$11,726.00	$6,726.25	$3,514.66	$15,000.00	Annual Dues NMML 100 per person & GFOA 50 per person NMPP 75 per person
101-1004-43316	FUEL	$0.00		$250.00	$250.00	$64.51	$85.49	$500.00	
101-1004-43465	RENT OF EQUIPMENT	$11,641.16	$25,506.57	$15,000.00	$8,683.00	$6,597.13	$2,085.69	$9,000.00	Sharp
101-1004-43740	PRINTING/PUBLISHING	$15,096.54	$8,235.98	$9,100.00	$6,676.00	$5,710.69	$983.14	$10,000.00	Help Wanted for all departments. BARs Applied
101-1004-43770	SUBSCRIPTIONS & DUES	$290.33	$300.00	$300.00	$1,500.00	$300.00	$40.00	$1,500.00	
101-1004-43775	TELEPHONE	$2,993.15	$3,007.15	$2,750.00	$3,200.00	$2,525.13	$674.87	$3,200.00	
101-1004-43815	SOFTWARE	$10,242.55	$11,868.87	$12,000.00	$12,000.00	$11,826.98	$0.00	$12,000.00	
101-1004-43999	OPERATING COSTS			$0.00	$10,082.00	$9,800.00	$276.00	$5,000.00	Labor posters for all depts. 1,000 & job fair candy 250 Lodger's tax budget for prizes/give aways. New Staff
101-1004-44606	OFFICE SUPPLIES	$4,780.22	$4,567.20	$4,500.00	$12,010.00	$9,012.38	$250.00	$5,000.00	
101-1004-44607	FIELD SUPPLIES/IT	$0.00	$0.00	$0.00	$5,000.00	$38.61	$0.00	$20,000.00	Antivirus Software/Back Materials-Attached
101-1004-44613	NON-CAPITAL EQUIPMENT	$762.73	$0.00	$0.00	$20,000.00	$6,622.26	$11,988.00	$0.00	
101-1004-48599	OTHER CONTRACTUAL SERVICES	$10,902.25	$7,457.96	$12,500.00	$29,750.00	$11,277.59	$18,431.29	$20,000.00	Alona-Background checks 6,600 & drug testing & screening 13,000 (Quest , SVH, & Mobile Med) Mandatory. Employee onboarding.
TOTAL OPERATING EXPENSES		**$59,413.54**	**$61,903.36**	$59,900.00	$127,250.00	$74,979.46	$38,329.14	$107,800.00	
	GRAND TOTAL	**$454,984.98**	**$418,951.94**	$575,955.00	$643,305.00	$455,564.06	$38,329.14	$691,326.00	INTERIM BUDGET

1005 -GENERAL FUND
FIRE DEPARTMENT (VOLUNTEER)

	2022-23 Actual	2023-24 Actual	2024-25 FINAL	2025-26 INTERIM	3/17/2025 YTD	Justification
PERSONNEL EXPENSES						
TOTAL PERSONNEL EXPENSES						
OPERATING EXPENSES						
101-1005-48599 OTHER CONTRACTUAL SERVICES	$21,500.00	$21,500.00	**$21,500.00**	$21,500.00	**$30,000.00**	Allotment for Volunteers
TOTAL OPERATING EXPENSES	**$21,500.00**	**$21,500.00**	**$21,500.00**	$21,500.00	$30,000.00	
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY						
GRAND TOTAL	**$21,500.00**	**$21,500.00**	**$21,500.00**	$21,500.00	$30,000.00	INTERIM BUDGET

1006 -GENERAL FUND

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.**

1006 ANIMAL SHELTER

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1006-40110	FULL TIME WAGES	$ 109,050	$ 110,798	$ 142,065	$ 142,065	$ 115,963	$ -	$ 143,874	
101-1006-40125	OVERTIME WAGES	$ 5,682	$ 4,870	$ 1,500	$ 2,000	$ 1,921	$ -	$ 5,500	50% Reduction
101-1006-40140	DELAYED COMPENSATION	$ -	$ -	$ -	$ -	$ 171	$ -	$ -	
101-1006-40135	STANDBY WAGES	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,500	50% Reduction
101-1006-41205	FICA - REGULAR	$ 6,913	$ 6,912	$ 8,950	$ 8,950	$ 6,932	$ -	$ 10,036	
101-1006-41210	FICA - MEDICARE	$ 1,617	$ 1,616	$ 2,090	$ 2,090	$ 1,621	$ -	$ 2,347	
101-1006-41215	PERA	$ 10,707	$ 11,584	$ 16,120	$ 16,120	$ 12,910	$ -	$ 16,977	
101-1006-41225	HEALTH INSURANCE	$ 13,142	$ 16,962	$ 49,525	$ 49,525	$ 25,350	$ -	$ 56,255	
101-1006-41226	RETIREE INSURANCE	$ 3,124	$ 3,223	$ 4,280	$ 4,280	$ 3,440	$ -	$ 4,316	
101-1006-41235	UNEMPLOYMENT INS. - GSD HR	$ 57	$ -	$ 165	$ 1,435	$ 1,428	$ -	$ -	
101-1006-41240	WC - PR	$ 28	$ 28	$ 40	$ 40	$ 28	$ -	$ 40	
TOTAL PERSONNEL EXPENSES		151,933	$ 156,626	$ 226,235	$ 228,505	$ 169,764	$ -	$ 242,845	
OPERATING EXPENSES									
101-1006-42310	PER DIEM	$ -	$ -	$ -	$ 468	$ 468	$ -		
101-1006-42620	UNIFORM/LINEN	$ 777	$ 737	$ 1,000	$ 1,000	$ 987	$ -	$ 1,200	3 employees and 1 manager
101-1006-42720	EMPLOYEE TRAINING	$ 403	$ 974	$ 1,000	$ 1,000	$ 977		$ 1,100	Conferences
101-1006-43316	FUEL	$ 298	$ 286	$ 500	$ 500	$ 241	$ 259	$ 700	For 2 vechiles
101-1006-43740	PRINTING/PUBLISHING	$ 183	$ -	$ 300	$ 300	$ -	$ -	$ 300	Newspaper articles
101-1006-43770	SUBSCRIPTIONS & DUES	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ 150	Shelter License
101-1006-43775	TELEPHONE	$ 1,321	$ 1,324	$ 1,200	$ 1,400	$ 1,106	$ 294	$ 1,500	
101-1006-43815	SOFTWARE	$ -	$ 3,249	$ 4,250	$ 3,750	$ -	$ 3,250	$ 4,250	Iworq
101-1006-44606	OFFICE SUPPLIES	$ 1,557	$ 1,441	$ 1,500	$ 1,500	$ 1,420	$ -	$ 1,800	Office Supplies
101-1006-44607	FIELD SUPPLIES	$ 11,723	$ 13,296	$ 13,000	$ 8,797	$ 7,888	$ 794	$ 1,600	Dog/Cat food, cleaning supplies, vaccines, testing kits, Microchips,etc.
101-1006-44615	SAFETY EQUIPMENT	$ -	$ 921	$ 1,000	$ 1,000	$ -	$ -	$ 1,000	Medical supplies, boots, gloves, etc
101-1006-45607	DONATION EXPENSE - NEW	$ -	$ -	$ -	$ 6,988	$ 3,462	$ 1,526	$ -	
101-1006-47420	VEHICLE MAINTENANCE	$ 2,691	$ 233	$ 500	$ 2,765	$ 2,261	$ 500	$ 600	Reduced for Service Center
101-1006-48598	PROFESSIONAL SERVICES	$ 24,291	$ 20,036	$ 25,000	$ 24,500	$ 16,563	$ 3,487	$ 25,000	Vet bills and animal cremations
TOTAL OPERATING EXPENSES		43,394	$ 44,293	$ 49,400	$ 54,118	$ 35,523	$ 10,109	$ 39,200	
	GRAND TOTAL	195,327	$ 200,920	$ 275,635	$ 282,623	$ 205,287	$ 10,109	$ 282,045	INTERIM BUDGET

1007 -GENERAL FUND

POLICE DEPARTMENT

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1007-40110	FULL TIME WAGES	$690,316.15	$774,910.18	$967,045.00	$967,045.00	$741,516.64	$0.00	$1,122,060.00	
101-1007-40125	OVERTIME WAGES	$99,259.60	$110,397.62	$75,000.00	$75,000.00	$93,012.95	$0.00	$70,000.00	
101-1007-40135	STANDBY WAGES	$11,129.92	$10,403.44	$14,000.00	$14,000.00	$12,085.68	$0.00	$1,000.00	
101-1007-40140	DELAYED COMPENSATION	$11,265.06	$11,216.17	$0.00	$0.00	$30,335.76	$0.00	$0.00	
101-1007-41205	FICA - REGULAR	$8,367.07	$3,476.18	$13,270.00	$13,270.00	$5,930.33	$0.00	$7,365.00	
101-1007-41210	FICA - MEDICARE	$11,381.17	$12,974.20	$16,850.00	$16,850.00	$12,431.22	$0.00	$16,270.00	
101-1007-41215	PERA	$124,198.03	$141,799.87	$211,430.00	$211,430.00	$134,936.76	$0.00	$226,209.00	
101-1007-41225	HEALTH INSURANCE	$138,278.40	$135,678.64	$207,615.00	$207,615.00	$138,805.68	$0.00	$227,676.00	
101-1007-41226	RETIREE INSURANCE	$24,258.03	$32,583.90	$40,760.00	$40,760.00	$28,143.35	$0.00	$42,077.00	
101-1007-41235	UNEMPLOYMENT INS. - GSD HR	$455.68	$0.00	$1,000.00	$1,000.00	$11,435.66	$0.00	$0.00	
101-1007-41240	WC - PR	$126.50	$121.90	$210.00	$210.00	$126.50	$0.00	$190.00	
TOTAL PERSONNEL EXPENSES		**$1,133,342.82**	**$1,238,019.98**	$1,561,680.00	$1,561,680.00	$1,208,760.53	$0.00	$1,712,847.00	
OPERATING EXPENSES									
101-1007-42310	PER DIEM	$0.00	$2,032.71	$2,000.00	$2,000.00	$0.00	$0.00	$2,000.00	
101-1007-42720	EMPLOYEE TRAINING - PD	$859.00	$1,844.98	$2,000.00	$2,000.00	$1,878.32	$0.00	$2,000.00	
101-1007-43316	FUEL	$60,176.85	$81,296.24	$82,000.00	$82,000.00	$74,991.08	$1,000.00	$80,000.00	Reduced/Per Manager
101-1007-43465	RENT OF EQUIPMENT	$4,178.22	$8,554.10	$5,000.00	$5,000.00	$11,122.05	$4,086.58	$15,000.00	BAR to be able to cover cost of Xerox, Sharp
101-1007-43740	PRINTING/PUBLISHING	$1,280.70	$535.95	$1,000.00	$1,000.00	$719.77	$0.00	$1,000.00	
101-1007-43770	SUBSCRIPTIONS & DUES	$818.50	$1,172.00	$2,500.00	$2,500.00	$1,354.39	$0.00	$2,500.00	
101-1007-43775	TELEPHONE	$17,028.06	$21,121.40	$15,000.00	$15,000.00	$19,658.77	$7,691.23	$15,000.00	Will be cancelling some phone lines
101-1007-43815	SOFTWARE	$38,278.13	$25,218.99	$38,000.00	$38,000.00	$26,538.04	$80.00	$38,000.00	May need to potentially increase due to software mandates from state.
101-1007-44606	OFFICE SUPPLIES	$2,942.53	$2,973.88	$3,000.00	$3,000.00	$2,208.58	$43.15	$3,000.00	
101-1007-44607	FIELD SUPPLIES	$1,308.04	$2,975.00	$0.00	$0.00	$0.00		$0.00	
101-1007-44613	NON-CAPITAL ITEMS	$0.00	$54,549.17	$0.00	$0.00	$148.88	$124.65	$0.00	
101-1007-46732	GENERAL LIABILITY INSURANCE	$41,127.31	$49,881.05	$45,000.00	$45,000.00	$2,108.33	$2,391.67	$0.00	
101-1007-46733	AUTO INSURANCE PREMIUM	$2,756.36	$3,009.04	$3,500.00	$3,500.00	$0.00	$0.00	$0.00	
101-1007-47420	MAINTENANCE VEHICLE	$14,128.50	$36,443.46	$55,000.00	$65,091.00	$63,599.98	$280.00	$0.00	
101-1007-48598	PROFESSIONAL SERVICES	$1,686.26	$5,525.27	$5,000.00	$5,000.00	$1,416.12	$1,302.67	$5,000.00	
101-1007-48599	OTHER CONTRACTUAL SERVICES	$195,501.00	$238,626.00	$185,000.00	$185,000.00	$182,273.00	$0.00	$220,405.00	increase at SCRDA
101-1007-80845	CAPITAL IMPROVEMENTS EQUIPMEN	$0.00	$7,087.68	$0.00	$0.00	$66.57	$55.74	$0.00	
TOTAL OPERATING EXPENSES		**$389,589.38**	**$542,846.92**	$451,000.00	$462,210.00	$389,202.60	$17,055.69	$384,905.00	
	GRAND TOTAL	**$1,522,932.20**	**$1,780,866.90**	$2,012,680.00	$2,023,890.00	$1,597,963.13	$17,055.69	$2,097,752.00	INTERIM BUDGET

1008 -GENERAL FUND

CODE ENFORCEMENT / ANIMAL CONTROL

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1008-40110	FULL TIME WAGES	$95,518.71	$71,811.35	$100,030.00	$95,030.00	$73,067.76	$0.00	$108,805.00	
101-1008-40125	OVERTIME WAGES	$12,978.93	$6,093.32	$10,000.00	$10,000.00	$2,081.72	$0.00	$10,000.00	
101-1008-40135	STANDBY WAGES	$6,471.06	$4,844.75	$5,500.00	$5,500.00	$4,231.74	$0.00	$5,500.00	
101-1008-40140	DELAYED COMPENSATION	$637.98	$151.90	$0.00	$951.00	$950.56	$0.00	$0.00	
101-1008-41205	FICA - REGULAR	$7,059.66	$4,997.75	$7,180.00	$7,180.00	$4,644.81	$0.00	$7,707.00	
101-1008-41210	FICA - MEDICARE	$1,651.06	$1,168.78	$1,690.00	$1,690.00	$1,086.29	$0.00	$1,802.00	
101-1008-41215	PERA	$9,370.04	$7,493.47	$11,320.00	$11,320.00	$8,015.87	$0.00	$12,839.00	
101-1008-41225	HEALTH INSURANCE	$11,812.68	$12,493.29	$30,695.00	$30,695.00	$21,862.64	$0.00	$37,432.00	
101-1008-41226	RETIREE INSURANCE	$2,732.95	$2,064.80	$3,015.00	$3,015.00	$2,131.64	$0.00	$3,264.00	
101-1008-41235	UNEMPLOYMENT INS. - GSI	$53.10	$0.00	$175.00	$1,293.00	$1,292.91	$0.00	$0.00	
101-1008-41240	WC - PR	$27.60	$18.40	$45.00	$45.00	$18.40	$0.00	$30.00	
TOTAL PERSONNEL EXPENSES		$150,736.27	$112,205.62	$172,150.00	$169,219.00	$119,384.34	$0.00	$187,379.00	
OPERATING EXPENSES									
101-1008-42620	UNIFORM/LINEN	$1,853.98	$1,553.76	$1,200.00	$1,200.00	$1,146.33	$54.29	$1,500.00	
101-1008-42720	EMPLOYEE TRAINING	$895.04	$491.11	$1,000.00	$3,931.00	$1,229.94	$0.00	$1,500.00	Cover for turnover
101-1008-43316	FUEL	$10,703.17	$5,185.97	$8,500.00	$8,500.00	$4,512.53	$3,154.71	$5,000.00	Reduced Per Manager
101-1008-43770	SUBSCRIPTIONS & DUES	$70.00	$35.00	$500.00	$500.00	$122.92	$25.00	$100.00	
101-1008-43775	TELEPHONE	$3,146.88	$3,078.63	$3,000.00	$3,000.00	$2,571.61	$428.39	$500.00	
101-1008-43815	SOFTWARE	$0.00	$3,249.31	$3,250.00	$3,250.00	$0.00	$3,250.00	$3,250.00	Covers Iworks
101-1008-44606	OFFICE SUPPLIES	$394.46	$263.95	$500.00	$500.00	$412.24	$0.00	$250.00	
101-1008-44607	FIELD SUPPLIES	$1,287.01	$1,256.10	$1,400.00	$1,400.00	$1,253.57	$0.00	$1,200.00	
101-1008-44615	SAFETY EQUIPMENT	$1,257.89	$1,397.05	$1,500.00	$1,500.00	$1,201.34	$0.00	$1,200.00	
101-1008-47420	MAINTENANCE VEHICLE	$1,886.40	$180.29	$2,500.00	$2,500.00	$1,011.42	$15.00	$1,500.00	
TOTAL OPERATING EXPENSES		$21,494.83	$16,691.17	$23,450.00	$26,381.00	$13,461.90	$6,927.39	$17,900.00	
	GRAND TOTAL	$172,231.10	$128,896.79	$195,600.00	$195,600.00	$132,846.24	$6,927.39	$205,279.00	INTERIM BUDGET

1009 -GENERAL FUND

PARKS & RECREATION DEPARTMENT

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1009-40110	FULL TIME WAGES	$102,701.09	$90,175.04	$153,300.00	$133,300.00	$76,985.46	$0.00	$139,631.00	
101-1009-40115	PART TIME WAGES	$0.00	$0.00	$0.00	$0.00	$3,419.24	$0.00	$30,380.00	
101-1009-40125	OVERTIME WAGES	$7,351.57	$3,068.30	$5,000.00	$5,000.00	$4,259.69	$0.00	$3,000.00	
101-1009-40140	DELAYED COMP	$3,794.58		$0.00	$389.00	$388.76	$0.00	$500.00	
101-1009-41205	FICA - REGULAR	$6,974.66	$5,677.67	$9,815.00	$9,815.00	$5,129.20	$0.00	$10,758.00	
101-1009-41210	FICA - MEDICARE	$1,631.16	$1,327.88	$2,295.00	$2,295.00	$1,199.61	$0.00	$2,516.00	
101-1009-41215	PERA	$10,107.23	$7,567.89	$14,240.00	$14,240.00	$7,438.91	$0.00	$20,061.00	
101-1009-41225	HEALTH INSURANCE	$9,080.77	$6,833.11	$30,635.00	$13,080.00	$9,546.33	$0.00	$30,161.00	
101-1009-41226	RETIREE INSURANCE	$2,928.49	$2,106.77	$3,780.00	$3,780.00	$1,984.65	$0.00	$5,100.00	
101-1009-41235	UNEMPLOYMENT INS. - GSD HR	$73.25	$0.00	$325.00	$325.00	$1,787.92	$0.00	$0.00	
101-1009-41240	WC - PR	$32.12	$32.20	$60.00	$60.00	$23.00	$0.00	$60.00	
TOTAL PERSONNEL EXPENSES		**$147,134.55**	**$117,570.48**	**$221,950.00**	**$184,784.00**	**$112,162.77**	$0.00	$242,167.00	
OPERATING EXPENSES									
101-1009-42620	UNIFORM/LINEN	$2,100.77	$299.95	$2,000.00	$2,000.00	$1,743.95	$125.97	$2,400.00	Unifirst Uniform Service Contract = $2,000 + $400 for initial employee uniforms
101-1009-42720	EMPLOYEE TRAINING	$741.54	$169.11	$800.00	$800.00	$167.24	$0.00	$800.00	$200 per employee for turf grass training, Pesticide applicator training, and NM Economic Outdoor Conference
101-1009-43316	FUEL	$9,434.31	$5,896.76	$6,000.00	$9,000.00	$5,731.23	$3,268.77	$6,500.00	Open PO Teston's = Average per month is $650 X 12 = $8,000 an additional $1,000 for trips for training and or picking up supplies not sold in T or C-Reduced Per Manager
101-1009-43403	REGULAR BUILDING MAINT.	$3,564.27	$731.50	$2,500.00	$11,500.00	$8,171.48	$0.00	$3,500.00	In support of 4 public restooms, park office building, and concession stand
101-1009-43465	RENT OF EQUIPMENT	$14,729.44	$19,320.02	$16,000.00	$17,385.00	$12,008.21	$5,373.54	$16,000.00	Xerox $245 month X 12 = $3,000. 11 Porta pots in various park locations and twice a month cleaning = $1,000 X 12 = $12,000. Plus $1,000 for porta pot rentals for events
101-1009-43770	SUBSCRIPTIONS & DUES	$1,800.00	$1,800.00	$1,800.00	$2,800.00	$2,550.00	$250.00	$3,000.00	Fish Pond Water Rights- Buhler contract $250 per month = $3,000
101-1009-43775	TELEPHONE	$1,741.37	$1,745.87	$1,800.00	$1,850.00	$1,419.33	$430.67	$1,800.00	$150 per month X 12 = 1800
101-1009-44606	OFFICE SUPPLIES	$352.72	$0.00	$200.00	$200.00	$0.00	$100.00	$200.00	for Park's office
101-1009-44607	FIELD SUPPLIES	$23,933.77	$16,329.89	$45,700.00	$102,400.00	$67,401.08	$15,840.67	$35,000.00	Plumbing supplies/ sprinkler heads/irrigation repair$10,000, paint for tables/shelters/bathrooms $3,500. Trash bags, pet waste bags, $3,000 Trimmer line/mower blades$2,000. Fertilizers/sand/soil amentities$5,000. Open PO Unstocked field supplies $500 X 12 = $6,000. Shovels, Rakes, hand tools for field = $2,000
101-1009-44609	RECREATION SUPPLIES	$437.07	$2,289.75	$2,500.00	$2,500.00	$0.00	$0.00	$3,000.00	Tennis court nets/basketball rims and nets/baseball bases
101-1009-44613	NON-CAPITAL FURNITURE	$19,591.16	$6,842.44	$6,600.00	$6,600.00	$0.00	$0.00	$2,000.00	Dewalt power tool combo kit 9 tool cordless = $650. 2 Stihl weed eaters = $600
101-1009-44615	SAFETY EQUIPMENT	$172.60	$1,115.67	$2,300.00	$1,850.00	$179.99	$0.00	$1,200.00	Steel toe boots for 4 fulltime employees at $200 = $800, road guard vests, hearing and eye protection, and gloves
101-1009-47415	MAINTENANCE GROUNDS	$48,018.11	$26,290.02	$36,000.00	$38,700.00	$34,967.14	$2,156.61	$30,000.00	Landscape services Veteran's Memorial Park per City contract $900 per month X 12 =$10,800. Contracted services by certified lisenced contractor of pest control and fertilization for ballfields and all City parks = $15,000
101-1009-47420	MAINTENANCE VEHICLE	$3,649.29	$7,146.09	$7,000.00	$7,000.00	$2,232.34	$382.69	$3,000.00	Park's vehicle fleet, trailers, and equipment
101-1009-48598	PROFESSIONAL SERVICES			$0.00	$22,310.00	$13,765.12	$8,544.07		
101-1009-48599	OTHER CONTRACTUAL SERVICES	$4,599.32		$0.00	$0.00	$0.00	$0.00	$2,500.00	Increase for Little League Program Dues
TOTAL OPERATING EXPENSES		**$134,865.74**	**$96,924.90**	**$131,200.00**	**$226,895.00**	**$150,337.11**	$36,472.99	$110,900.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		**$75,115.43**	**$424,982.53**	**$20,000.00**	**$0.00**	**$0.00**	$0.00		
	GRAND TOTAL	**$357,115.72**	**$639,477.91**	**$373,150.00**	**$411,679.00**	**$262,499.88**	$36,472.99	$353,067.00	INTERIM BUDGET

1010 -GENERAL FUND

Community Development Department

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1010-40110	FULL TIME WAGES	$82,780.00	$85,464.80	$87,235.00	$87,235.00	$73,748.80	$0.00	$88,982.00	
101-1010-41205	FICA - REGULAR	$5,056.11	$5,208.22	$5,410.00	$5,410.00	$4,493.83	$0.00	$5,517.00	
101-1010-41210	FICA - MEDICARE	$1,182.37	$1,217.98	$1,265.00	$1,265.00	$1,050.99	$0.00	$1,290.00	
101-1010-41215	PERA	$8,515.43	$9,214.15	$9,860.00	$9,860.00	$8,300.44	$0.00	$10,500.00	
101-1010-41225	HEALTH INSURANCE	$5,592.24	$5,918.30	$6,765.00	$6,765.00	$5,150.66	$0.00	$6,787.00	
101-1010-41226	RETIREE INSURANCE	$2,483.30	$2,563.99	$2,620.00	$2,620.00	$2,212.55	$0.00	$2,669.00	
101-1010-41235	UNEMPLOYMENT INS. - GSD HR	$45.42	$0.00	$55.00	$55.00	$1,111.53	$0.00	$0.00	
101-1010-41240	WC - PR	$9.20	$9.20	$10.00	$10.00	$6.90	$0.00	$10.00	
TOTAL PERSONNEL EXPENSES		$105,915.94	$109,626.36	$113,470.00	$113,470.00	$96,075.70	$0.00	$115,755.00	
OPERATING EXPENSES									
101-1010-42720	EMPLOYEE TRAINING	$0.00		$0.00	$0.00	$0.00		$1,000.00	
101-1010-43770	SUBSCRIPTIONS & DUES	$27,078.48	$13,471.79	$15,000.00	$15,000.00	$1,010.38	$5,980.00	$7,000.00	Municipal League, Spectrum (Format Printer Annual Maint), iWorQs, eCivis Grant Search,
101-1010-43775	TELEPHONE	$1,120.16	$1,074.98	$1,000.00	$1,000.00	$612.31	$387.69	$700.00	
101-1010-44606	OFFICE SUPPLIES	$2,324.65	$970.89	$2,000.00	$2,000.00	$1,817.04	$91.83	$1,000.00	
101-1010-48555	DEMOLITION & CLEANUP	$5,307.02	$0.00	$3,500.00	$3,500.00	$8,090.26	$0.00	$5,000.00	Property Abatement
101-1010-48598	PROFESSIONAL SERVICES/LEGAL	$139,175.59	$223,629.00	$427,000.00	$427,000.00	$202,935.54	$139,585.43	$135,000.00	Impact Fee Study PO Rollover - $44,742.00, Property Development Review, Grant Management Assistance, Property Appraisals, Property Surveys, MOU County Addressing/Flood,
TOTAL OPERATING EXPENSES		$177,766.78	$239,146.66	$449,000.00	$449,000.00	$215,279.57	$146,044.95	$149,700.00	
TOTAL CAPITAL OUTLAY									
	GRAND TOTAL	$283,682.72	$348,773.02	$562,470.00	$562,470.00	$311,355.27	$146,044.95	$265,455.00	INTERIM BUDGET

1011 -GENERAL FUND

STREET DEPARTMENT

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1011-40110	FULL TIME WAGES	$267,355.30	$253,003.17	$315,060.00	$315,060.00	$213,799.14	$0.00	$343,262.00	
101-1011-40125	OVERTIME WAGES	$3,161.20	$5,244.91	$5,000.00	$5,000.00	$1,024.30	$0.00	$3,000.00	
101-1011-40135	STANDBY WAGES	$6,490.48	$5,884.24	$6,000.00	$6,000.00	$5,709.28	$0.00	$6,000.00	
101-1011-40140	DELAYED COMPENSATION	$8,627.60	$2,655.77	$0.00	$0.00	$1,835.76	$0.00	$0.00	
101-1011-41205	FICA - REGULAR	$17,244.53	$16,171.31	$20,220.00	$20,220.00	$13,454.38	$0.00	$21,530.00	
101-1011-41210	FICA - MEDICARE	$4,033.00	$3,781.99	$4,730.00	$4,730.00	$3,146.64	$0.00	$5,035.00	
101-1011-41215	PERA	$27,176.62	$27,097.26	$35,605.00	$35,605.00	$23,426.06	$0.00	$40,505.00	
101-1011-41225	HEALTH INSURANCE	$33,520.15	$24,254.98	$53,675.00	$53,675.00	$22,150.80	$0.00	$96,221.00	
101-1011-41226	RETIREE INSURANCE	$7,905.24	$7,495.83	$9,455.00	$9,455.00	$6,243.63	$0.00	$10,298.00	
101-1011-41235	UNEMPLOYMENT INS. - GSD HR	$182.38	$0.00	$435.00	$435.00	$4,323.04	$0.00	$0.00	
101-1011-41240	WC - PR	$66.70	$59.80	$80.00	$80.00	$39.10	$0.00	$90.00	
TOTAL PERSONNEL EXPENSES		$383,144.77	$349,010.50	$462,760.00	$462,760.00	$295,152.13	$0.00	$525,941.00	
OPERATING EXPENSES									
101-1011-43775	TELEPHONE	$835.64	$1,805.24	$2,000.00	$2,000.00	$1,573.48	$426.52	$2,000.00	
101-1011-44606	OFFICE SUPPLIES	$469.51	$257.65	$500.00	$500.00	$322.57	$0.00	$500.00	
TOTAL OPERATING EXPENSES		$1,305.15	$2,062.89	$2,500.00	$2,500.00	$1,896.05	$426.52	$2,500.00	
	GRAND TOTAL	$384,449.92	$351,073.39	$465,260.00	$465,260.00	$297,048.18	$426.52	$528,441.00	INTERIM BUDGET

1013 -GENERAL FUND

COMMUNITY SERVICES

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1013-40110	FULL TIME WAGES	$66,996.81	$66,996.80	$67,000.00	$67,000.00	$56,689.60	$0.00	$66,997.00	
101-1013-41205	FICA - REGULAR	$4,116.44	$4,111.54	$4,155.00	$4,155.00	$3,477.10	$0.00	$4,154.00	
101-1013-41210	FICA - MEDICARE	$962.64	$961.52	$975.00	$975.00	$813.24	$0.00	$971.00	
101-1013-41215	PERA	$6,887.78	$7,222.66	$7,575.00	$7,575.00	$6,380.18	$0.00	$7,906.00	
101-1013-41225	HEALTH INSURANCE	$5,592.24	$5,918.30	$6,765.00	$6,765.00	$5,150.66	$0.00	$6,787.00	
101-1013-41226	RETIREE INSURANCE	$2,009.80	$2,009.80	$2,010.00	$2,010.00	$1,700.60	$0.00	$2,010.00	
101-1013-41235	UNEMPLOYMENT INS. - GSD HR	$36.29	$0.00	$55.00	$55.00	$882.95	$0.00	$0.00	
101-1013-41240	WC - PR	$9.20	$9.20	$10.00	$10.00	$6.90	$0.00	$10.00	
TOTAL PERSONNEL EXPENSES		**$86,691.67**	**$87,264.29**	$88,645.00	$88,645.00	$75,101.23	$0.00	$88,835.00	
OPERATING EXPENSES									
101-1013-4310	PER DIEM	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$400.00	Meals and lodging
101-1013-42720	EMPLOYEE TRAINING	$887.60	$684.21	$500.00	$500.00	$167.24	$0.00	$300.00	NM Outdoor Economic Conference, Registration
101-1013-43316	FUEL	$1,953.21	$2,380.91	$2,400.00	$2,400.00	$1,350.31	$849.69	$2,200.00	Average fuel per month = $150 X12 = $1,800 plus expenses out of town to pick up supplies and for equipment repairs
101-1013-44606	OFFICE SUPPLIES	$0.00	$31.30	$0.00	$0.00	$0.00	$0.00	$100.00	Assist with office supplies in Annex Building
101-1013-44615	SAFETY EQUIPMENT	$0.00	$99.99	$200.00	$200.00	$0.00	$0.00	$200.00	Steel toe boots
101-1013-47420	MAINTENANCE VEHICLE	$4,823.60	$269.47	$1,500.00	$1,500.00	$792.85	$0.00	$3,000.00	Repair DS quarter panel and bumper $3,000 and oil changes and services
TOTAL OPERATING EXPENSES		**$7,769.40**	**$3,465.88**	$5,120.00	$5,120.00	$2,310.40	$849.69	$6,200.00	
	GRAND TOTAL	**$94,461.07**	**$90,730.17**	$93,765.00	$93,765.00	$77,411.63	$849.69	$95,035.00	INTERIM BUDGET

1013 -GENERAL FUND

COMMUNITY SERVICES

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		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1013-40110	FULL TIME WAGES	$66,996.81	$66,996.80	$67,000.00	$67,000.00	$56,689.60	$0.00	$66,997.00	
101-1013-41205	FICA - REGULAR	$4,116.44	$4,111.54	$4,155.00	$4,155.00	$3,477.10	$0.00	$4,154.00	
101-1013-41210	FICA - MEDICARE	$962.64	$961.52	$975.00	$975.00	$813.24	$0.00	$971.00	
101-1013-41215	PERA	$6,887.78	$7,222.66	$7,575.00	$7,575.00	$6,380.18	$0.00	$7,906.00	
101-1013-41225	HEALTH INSURANCE	$5,592.24	$5,918.30	$6,765.00	$6,765.00	$5,150.66	$0.00	$6,787.00	
101-1013-41226	RETIREE INSURANCE	$2,009.80	$2,009.80	$2,010.00	$2,010.00	$1,700.60	$0.00	$2,010.00	
101-1013-41235	UNEMPLOYMENT INS. - GSD HR	$36.29	$0.00	$55.00	$55.00	$882.95	$0.00	$0.00	
101-1013-41240	WC - PR	$9.20	$9.20	$10.00	$10.00	$6.90	$0.00	$10.00	
TOTAL PERSONNEL EXPENSES		**$86,691.67**	**$87,264.29**	$88,645.00	$88,645.00	$75,101.23	$0.00	$88,835.00	
OPERATING EXPENSES									
101-1013-4310	PER DIEM	$0.00	**$0.00**	$0.00	$0.00	$0.00	$0.00	$400.00	Meals and lodging
101-1013-42720	EMPLOYEE TRAINING	$887.60	$684.21	$500.00	$500.00	$167.24	$0.00	$300.00	NM Outdoor Economic Conference, Registration
101-1013-43316	FUEL	$1,953.21	$2,380.91	$2,400.00	$2,400.00	$1,350.31	$849.69	$2,200.00	Average fuel per month = $150 X12 = $1,800 plus expenses out of town to pick up supplies and for equipment repairs
101-1013-44606	OFFICE SUPPLIES	$0.00	$31.30	$0.00	$0.00	$0.00	$0.00	$100.00	Assist with office supplies in Annex Building
101-1013-44615	SAFETY EQUIPMENT	$0.00	$99.99	$200.00	$200.00	$0.00	$0.00	$200.00	Steel toe boots
101-1013-47420	MAINTENANCE VEHICLE	$4,823.60	$269.47	$1,500.00	$1,500.00	$792.85	$0.00	$3,000.00	Repair DS quarter panel and bumper $3,000 and oil changes and services
TOTAL OPERATING EXPENSES		$7,769.40	$3,465.88	$5,120.00	$5,120.00	$2,310.40	$849.69	$6,200.00	
	GRAND TOTAL	$94,461.07	$90,730.17	$93,765.00	$93,765.00	$77,411.63	$849.69	$95,035.00	INTERIM BUDGET

1014 -GENERAL FUND

FACILITY MANAGEMENT

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
PERSONNEL EXPENSES									
101-1014-40110	FULL TIME WAGES	$168,206.98	$182,982.32	$188,720.00	$188,720.00	$151,659.96	$0.00	$218,067.00	
101-1014-40125	OVERTIME WAGES	$3,222.00	$4,011.69	$5,000.00	$5,000.00	$2,165.48	$0.00	$3,000.00	
101-1014-40135	STANDBY WAGES	$6,037.44	$6,042.80	$6,000.00	$6,000.00	$5,055.28		$0.00	
101-1014-40140	DELAYED COMPENSATION	$1,570.92	$0.00	$0.00	$0.00	$330.72	$0.00	$1,000.00	
101-1014-41205	FICA - REGULAR	$10,835.08	$11,636.30	$12,385.00	$12,385.00	$9,566.32	$0.00	$13,768.00	
101-1014-41210	FICA - MEDICARE	$2,533.97	$2,721.27	$2,900.00	$2,900.00	$2,237.41	$0.00	$3,220.00	
101-1014-41215	PERA	$17,210.53	$19,634.01	$21,330.00	$21,330.00	$16,971.53	$0.00	$25,732.00	
101-1014-41225	HEALTH INSURANCE	$17,406.13	$21,754.53	$34,590.00	$34,590.00	$19,834.82	$0.00	$73,615.00	
101-1014-41226	RETIREE INSURANCE	$5,022.61	$5,458.10	$5,665.00	$5,665.00	$4,536.20	$0.00	$6,542.00	
101-1014-41235	UNEMPLOYMENT INS. - GSD H	$97.50	$0.00	$270.00	$270.00	$2,494.60	$0.00	$0.00	
101-1014-41240	WC - PR	$43.70	$46.00	$50.00	$50.00	$32.20	$0.00	$60.00	
TOTAL PERSONNEL EXPENSES		**$238,186.86**	**$256,169.14**	**$282,910.00**	**$282,910.00**	**$214,884.52**	$0.00	$345,004.00	
OPERATING EXPENSES									
101-1014-42620	UNIFORM/LINEN	$864.00	$726.00	$3,350.00	$3,350.00	$672.00	$0.00	$1,000.00	
101-1014-42720	EMPLOYEE TRAINING	$0.00	$573.69	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00	
101-1014-43316	FUEL	$7,870.96	$9,823.52	$10,000.00	$10,000.00	$7,914.92	$1,085.08	$10,000.00	
101-1014-43403	MAINTENANCE BUILDING	$34,461.42	$43,366.17	$60,000.00	$54,385.00	$39,162.92	$3,327.96	$40,000.00	Reduced Per Manager
101-1014-43465	RENT OF EQUIPMENT	$225.70	$641.51	$500.00	$1,100.00	$913.66	$184.00	$1,000.00	
101-1014-43775	TELEPHONE	$1,467.10	$1,510.76	$3,500.00	$3,500.00	$1,192.05	$457.95	$2,000.00	
101-1014-44607	FIELD SUPPLIES	$18,546.19	$23,425.13	$35,000.00	$35,000.00	$10,800.74	$4,341.84	$20,000.00	Reduced Per Manager
101-1014-44613	NON-CAPITAL FURNITURE	$1,556.78	$4,876.30	$7,500.00	$7,500.00	$0.00	$0.00	$5,000.00	
101-1014-44615	SAFETY EQUIPMENT	$375.00	$378.00	$1,000.00	$1,015.00	$615.00	$400.00	$1,000.00	
101-1014-47410	MAINTENANCE CONTRACTS	$6,730.18	$7,699.22	$10,000.00	$10,000.00	$538.20	$461.80	$10,000.00	
101-1014-47420	MAINTENANCE VEHICLE	$257.40	$2,772.01	$3,000.00	$8,000.00	$5,507.04	$724.00	$1,000.00	
TOTAL OPERATING EXPENSES		**$72,355.00**	**$96,042.31**	**$134,850.00**	**$134,850.00**	**$67,316.53**	$10,982.63	$92,000.00	
	GRAND TOTAL	**$310,541.86**	**$352,211.45**	**$417,760.00**	**$467,760.00**	**$322,180.05**	$10,982.63	$437,004.00	INTERIM BUDGET

1016 -GENERAL FUND

LIBRARY DEPARTMENT

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 FINAL	Justification
PERSONNEL EXPENSES									
101-1016-40110	FULL TIME WAGES	$146,845.52	$139,760.60	$143,625.00	$143,625.00	$114,674.64	$0.00	$176,925.00	
101-1016-40115	PART TIME WAGES	$26,713.44	$38,751.53	$41,665.00	$41,665.00	$35,028.80	$0.00	$42,640.00	
101-1016-40140	DELAYED COMPENSATION	$1,159.12	$105.40	$0.00	$0.00	$2,152.15	$0.00	$1,000.00	
101-1016-41205	FICA - REGULAR	$10,640.71	$10,806.36	$11,490.00	$11,490.00	$9,190.94	$0.00	$16,319.00	
101-1016-41210	FICA - MEDICARE	$2,488.69	$2,527.54	$2,690.00	$2,690.00	$2,149.47	$0.00	$3,816.00	
101-1016-41215	PERA	$17,857.71	$19,247.42	$17,820.00	$17,820.00	$16,838.36	$0.00	$25,909.00	
101-1016-41225	HEALTH INSURANCE	$13,137.25	$17,749.45	$22,955.00	$22,955.00	$14,922.02	$0.00	$28,880.00	
101-1016-41226	RETIREE INSURANCE	$5,209.83	$5,356.04	$4,735.00	$4,735.00	$4,491.13	$0.00	$6,587.00	
101-1016-41235	UNEMPLOYMENT INS. - GSD HR	$74.10	$0.00	$325.00	$325.00	$1,809.83	$0.00	$0.00	
101-1016-41240	WC - PR	$52.90	$52.90	$50.00	$50.00	$39.10	$0.00	$70.00	
TOTAL PERSONNEL EXPENSES		**$224,679.27**	**$234,505.84**	**$245,855.00**	**$245,855.00**	**$201,296.44**	**$0.00**	**$302,146.00**	
OPERATING EXPENSES									
101-1016-43770	SUBSCRIPTIONS & DUES	$1,188.50	$1,503.69	$1,250.00	$1,250.00	$0.00	$0.00	$1,250.00	Periodicals for public use.
101-1016-44606	OFFICE SUPPLIES	$848.72	$2,563.98	$2,500.00	$2,500.00	$384.42	$0.00	$2,500.00	Library and office supplies.
101-1016-44613	NON-CAPITAL FURNITURE	$0.00	$0.00	$7,500.00	$7,500.00	$0.00	$0.00	$7,500.00	Furniture for new Branch.
101-1016-44830	CITY BOOK PURCHASING	$8,456.57	$9,862.99	$12,000.00	$12,000.00	$4,014.49	$7,091.87	$12,000.00	Meet state of NM per capita funding requirement
TOTAL OPERATING EXPENSES		**$10,493.79**	**$13,930.66**	**$23,250.00**	**$23,250.00**	**$4,398.91**	**$7,091.87**	**$23,250.00**	
	GRAND TOTAL	**$235,173.06**	**$248,436.50**	**$269,105.00**	**$269,105.00**	**$205,695.35**	**$7,091.87**	**$325,396.00**	INTERIM BUDGET

*****NOTE; The library also requests one additional full-time staff member.*****
Department would like to move a part-time to full and forgo her annual COLA raise to offset cost.

1017 -GENERAL FUND
HOSPITAL GROSS RECEIPT PAYMENTS

	2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
OPERATING EXPENSES								
101-1017-43999 OPERATING COST	$11,144.76	$14,065.57	**$15,000.00**	**$15,000.00**	**$10,751.81**	**$0.00**	$15,000.00	GRT Admin Fees
101-1017-48599 OTHER CONTRACTUAL SERVICES	$425,959.42	$532,448.51	**$500,000.00**	**$500,000.00**	**$416,760.56**	**$83,239.44**	$500,000.00	Hospital part of GRT
TOTAL OPERATING EXPENSES	**$437,104.18**	**$546,514.08**	**$515,000.00**	**$515,000.00**	**$427,512.37**	**$83,239.44**	$515,000.00	INTERIM BUDGET

1018 -GENERAL FUND
UTILITY & INSURANCE EXPENSE

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
101-1018-43780	UTILITIES	$212,274.23	**$221,663.48**	**$215,000.00**	**$215,000.00**	**$200,991.62**	**$52,908.38**	**$600,000.00**	City Trash,Utilities, Gas, Internet-COMBINED ALL DEPARTMENTS
101-1018-43815	SOFTWARE	$2,461.89	**$23,587.56**	**$24,000.00**	**$24,000.00**	**$17,028.42**	**$8,971.58**	**$30,600.00**	Increase due to Microsoft 365 & increase in storage/cloud $2,000mo
101-1018-43998	INTERCEPT	$289,047.48	**$289,047.48**	**$288,640.00**	**$288,640.00**	**$240,872.90**	**$0.00**	**$286,522.00**	PD Building Loan (PPRF-1850 TorC 8) $12,642 Recreation Loan & New Money (PPRF-4968ABC TorC 13) $273,880
101-1018-43999	OPERATING COST	$55,828.61	**$69,876.04**	**$70,000.00**	**$70,000.00**	**$57,372.39**	**$0.00**	**$50,000.00**	Admin Fees for GRT & Property Taxes
101-1018-46731	PROPERTY INSURANCE	$16,508.31	**$8.53**	**$17,000.00**	**$17,000.00**	**$0.00**	**$0.00**	**$57,450.00**	COMBINED ALL DEPARTMENTS
101-1018-46732	GENERAL LIABILITY INSURANCE	$16,773.58	**$16,896.95**	**$18,000.00**	**$18,000.00**	**$0.00**	**$9,000.00**	**$126,600.00**	COMBINED ALL DEPARTMENTS
101-1018-46733	VEHICLE INSURANCE	$4,226.42	**$5,611.39**	**$5,000.00**	**$5,000.00**	**$322,750.00**	**$0.00**	**$51,050.00**	COMBINED ALL DEPARTMENTS
101-1018-48596	AUDIT CONTRACT	$14,007.50	**$13,915.00**	**$14,100.00**	**$14,100.00**	**$10,865.49**	**$3,164.51**	**$55,000.00**	COMBINED ESTIMATE
TOTAL OPERATING EXPENSES		**$622,458.91**	**$719,880.31**	**$730,565.00**	**$730,565.00**	**$932,410.45**	**$81,514.84**	**$1,257,222.00**	INTERIM BUDGET

CITY OF TRUTH OR CONSEQUENCES
SPECIAL REVENUE FUNDS (200)
2025-2026 INTERIM BUDGET

Fund No.	Fund	Estimated Beginning Cash Balance	Estimated + Revenues	Cash + Transfers In	Cash - Transfers Out	Estimated - Expenditures	Estimated Ending Cash = Balance	DFA Local Reserve Requiremer	Estimated Ending Cash = Balance
		7/1/2025	2025-26	2025-26	2025-26	2025-26	2025-26		
SPECIAL REVENUE FUNDS									
201	Corrections	33,900.00	-	75,000	-	75,000	33,900		33,900.00
209	Fire Protection Fund	1,033,775.00	376,585	-	-	1,410,360	-		-
211	Law Enforcement Protection		113,000	-	-	113,000	-		-
213	Law Enforcement Recruitment		56,250	-	-	56,250	-		-
214	Lodger's Tax	603,964.00	591,350	-	-	936,790	258,524		258,524.00
216	Municipal Street	942,982.00	1,168,048	-	(20,454)	1,006,544	1,084,032		1,084,032.00
280	Cannabis Regulation Act	8,408.00	65,000	-	(65,000)	1,500	6,908		6,908.00
293	Veterans Wall Perpetual Care		-	-	-	-	-		-
294	State Library	4,599.00	39,500	-	-	10,302	33,797		33,797.00
295	Municipal Pool	28,174.00	9,400	200,000	-	198,054	39,520		39,520.00
296	PD GRT Fund	157,261.00	380,000	-	(75,000)	322,000	140,261		140,261.00
297	PD Confidential Fund		-	-	-	-	-		-
298	PD Donations	5,058.00	-	-	-	5,058	-		-
299	Special Revenue	1,004.00	12,255	-	-	12,215	1,044		1,044.00
GRAND TOTAL (ALL FUNDS)		**2,819,125.00**	**2,811,388**	**275,000**	**(160,454)**	**4,147,073**	**1,597,986.00**	**-**	**1,597,986.00**

201 CORRECTION FUND		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES- N/A COURTS CLOSED									
TRANSFERS IN (OUT)									
201-1903-39935	IN	$180,000.00	**$89,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$75,000.00	
	TOTAL TRANSFERS	**$180,000.00**	**$89,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$75,000.00	
EXPENDITURES									
201-1903-48598	PROFESSIONAL SERVICES-MEDICAL	$172,070.20	**$28,717.72**	**$30,000.00**	**$30,000.00**	**$17,647.68**	**$12,352.32**	$30,000.00	SVH-Medical for Prisoners (may need to increase. Having meeting with new CEO over billing issues)
201-1903-48710	CARE OF PRISONERS - SIERRA COUNTY	$27,940.00	**$23,760.00**	**$45,000.00**	**$45,000.00**	**$27,170.00**	**$17,830.00**	$45,000.00	Sierra County
	TOTAL EXPENDITURES	**$201,037.20**	**$53,212.72**	**$75,000.00**	**$75,000.00**	**$44,817.68**	**$30,182.32**	$75,000.00	

209 FIRE PROTECTION FUND		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
209-1603-32388	STATE - FIRE ALLOTMENT	$354,685.00	$376,085.00	$376,085.00	$376,085.00	$399,201.00	$0.00	$376,085.00	
209-1603-36373	INTEREST INCOME	$1,011.20	$964.13	$800.00	$800.00	$352.44	$0.00	$500.00	
	TOTAL REVENUE	**$355,696.20**	**$377,149.13**	$376,885.00	$376,885.00	$399,553.44	$0.00	$376,585.00	
EXPENDITURES									
209-1603-42310	PER DIEM	$0.00	$2,802.01	$0.00	$701.00	$700.51	$0.00	$750.00	
209-1603-42720	EMPLOYEE TRAINING	$3,955.20	$1,494.39	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00	
209-1603-43316	FUEL	$2,079.02	$1,752.69	$1,500.00	$5,000.00	$1,247.69	$3,752.31	$5,000.00	
209-1603-43465	RENT OF EQUIPMENT	$3,809.64	$5,023.33	$4,500.00	$12,529.00	$5,166.04	$2,253.96	$7,000.00	245*12=2,940 Peac Solutions/Xerox & 260*12=3,120 Old Xerox
209-1603-43770	SUBSCRIPTION & DUES	$260.00	$235.00	$300.00	$300.00	$0.00	$0.00	$300.00	Annual Dues-NM State Fire Fighters Assoc.
209-1603-43775	TELEPHONE	$4,413.94	$4,196.80	$4,000.00	$10,996.00	$7,065.48	$3,630.15	$5,000.00	126*12=1,512 Windstream, 200*12=2,400-Verizon
209-1603-43780	UTILITIES	$12,511.11	$10,185.86	$10,000.00	$27,200.00	$11,453.39	$15,965.19	$11,000.00	
209-1603-43815	SOFTWARE	$3,397.00	$3,532.00	$4,000.00	$4,000.00	$3,660.00	$0.00	$4,000.00	Fire Program & Emergency Services
209-1603-43999	OPERATING COST	$0.00	$0.00	$1,105,741.00	$234,847.00	$0.00	$0.00	$495,000.00	cash not already assigned to gl items
209-1603-44607	FIELD SUPPLIES	$0.00	$0.00	$300.00	$31,402.00	$7,151.59	$0.00	$30,000.00	
209-1603-44615	SAFETY EQUIPMENT	$0.00	$82,623.30	$0.00	$63,507.00	$51,114.77	$12,001.87	$65,000.00	
209-1603-44810	EQUIPMENT & MACHINERY	$4,506.71	$15,850.84	$0.00	$16,359.00	$16,358.96	$0.00	$0.00	moved to field supplies
209-1603-46730	INSURANCE - NON EMPLOYEE	$11,806.00	$23,612.00	$11,810.00	$11,810.00	$0.00	$0.00	$11,810.00	11,810 a year The Walker Agency
209-1603-47405	MAINTENANCE BUILDINGS	$9,615.52	$0.00	$7,000.00	$7,000.00	$0.00	$0.00	$0.00	
209-1603-47415	MAINTENANCE - REPAIRS GROUNDS	$7,157.22	$5,977.42	$6,000.00	$6,000.00	$4,822.68	$877.32	$6,000.00	
209-1603-47420	MAINTENANCE VEHICLE/EQUIPMENT	$14,593.39	$71,192.92	$15,000.00	$35,000.00	$12,477.59	$11,740.19	$35,000.00	
209-1603-47595	GENERAL FUND ADMIN FEE	$21,500.00	$21,500.00	$21,500.00	$21,500.00	$21,500.00	$0.00	$30,000.00	
209-1603-48599	OTHER CONTRACTUAL SERVICES	$10,000.00	$10,000.00	$10,000.00	$13,500.00	$13,495.00	$0.00	$3,500.00	Annual Radio Integration Services
	TOTAL EXPENDITURES	**$109,604.75**	**$259,978.56**	$1,202,651.00	$502,651.00	$156,213.70	$50,220.99	$710,360.00	
CAPITAL OUTLAY									
209-1603-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	$0.00	$378,011.00	$0.00	$700,000.00	$0.00	$0.00	$700,000.00	New Truck
TOTAL CAPITAL OUTLAY		**$0.00**	**$378,011.00**	$0.00	$700,000.00	$0.00	$0.00	$700,000.00	
	TOTAL EXPENDITURES	**$109,604.75**	**$637,989.56**	$1,202,651.00	$1,202,651.00	$156,213.70	$50,220.99	$1,410,360.00	INTERIM BUDGET

211 LAW ENFORCEMENT PROTECTION FUND		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
211-2003-32389	STATE ALLOTMENT	$57,000.00	$113,000.00	**$116,000.00**	**$116,000.00**	**$116,000.00**	**$0.00**	$113,000.00	
	TOTAL REVENUE	**$57,000.00**	**$113,000.00**	**$116,000.00**	**$116,000.00**	**$116,000.00**	**$0.00**	$113,000.00	
EXPENDITURES									
211-2003-42535	EMPLOYEE TRAINING	$7,392.85	$28,713.67	**$30,000.00**	**$30,000.00**	**$27,897.94**		$12,000.00	Lexipol-Online Pub.Safety
211-2003-44573	UNIFORM & EQUIPMENT	$8,123.79	$10,910.63	**$12,000.00**	**$12,000.00**	**$10,158.25**	**$900.57**	$13,000.00	
211-2003-44607	FIELD SUPPLIES	$10,822.02	$7,840.77	**$8,000.00**	**$7,923.00**	**$7,922.26**		$3,000.00	
211-2003-44613	NON CAPITAL ITEMS	$4,813.16	$6,141.87	**$8,000.00**	**$10,487.00**	**$10,486.71**		$3,000.00	
211-2003-44615	SAFETY EQUIPMENT	$0.00	$4,898.22	**$5,000.00**	**$4,946.00**	**$4,945.40**		$5,000.00	
211-2003-47420	MAINTENANCE VEHICLE	$9,776.75	$12,519.52	**$10,000.00**	**$10,000.00**	**$5,800.04**	**$3,479.19**	$2,000.00	
TOTAL OPERATING EXPENSES		**$45,976.04**	**$71,024.68**	**$73,000.00**	**$75,356.00**	**$67,210.60**	**$4,379.76**	$38,000.00	
CAPITAL OUTLAY									
211-2003-80810	VEHICLES		$52,999.28	**$43,000.00**	**$40,644.00**	**$30,033.26**	**$5,228.05**	$75,000.00	1 fully upfitted patrol vehicle
211-2003-80845	EQUIPMENT & MACHINERY								
TOTAL CAPITAL OUTLAY		**$0.00**	**$52,999.28**	**$43,000.00**	**$40,644.00**	**$30,033.26**	**$5,228.05**	$75,000.00	
	TOTAL EXPENDITURES	**$45,976.04**	**$124,023.96**	**$116,000.00**	**$116,000.00**	**$97,243.86**	**$9,607.81**	$113,000.00	INTERIM BUDGET

213 LAW ENFORCEMENT RECRUITMENT FUND		2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	2025-26 INTERIM	Justification
REVENUES							
213-3001-32389	STATE ALLOTMENT	$225,000.00					
213-3002-32389	STATE ALLOTMENT		$112,500.00	$112,500.00	$112,500.00		
213-3003-32389	STATE ALLOTMENT					$56,250.00	LER 3rd & Final YR Disbursement
	TOTAL REVENUE	**$225,000.00**	**$112,500.00**	**$112,500.00**	**$112,500.00**	$56,250.00	
213-3001-49930	OUT	-$1,119.00			$0.00	$0.00	
	TOTAL TRANSFERS	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00	
PERSONNEL EXPENSES							
213-3003-40110	FULL TIME WAGES				$7,717.14	$56,250.00	LER 3rd & Final YR Disbursement
TOTAL OPERATING EXPENSES		**$223,881.28**	**$112,500.00**	**$112,500.00**	**$112,500.00**	$56,250.00	
	TOTAL EXPENDITURES	**$225,000.28**	**$112,500.00**	**$112,500.00**	**$112,500.00**	$56,250.00	INTERIM BUDGET

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

214 LODGERS' TAX ACT		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
214-2503-30318	PROMOTION/ADVERTISING - LODGER'S TAX BOARD	$247,724.92	$300,395.98	$240,000.00	$240,000.00	$240,822.61	$0.00	$300,000.00	Hotels/Incresed Per Manager
214-2503-30319	NON-PROMOTION/ADVERTISING -CITY	$165,149.80	$200,264.00	$160,000.00	$160,000.00	$160,548.52	$0.00	$200,000.00	Hotels/Incresed Per Manager
214-2503-35317	LATE PENALTIES - CITY	$1,214.61	$986.00	$850.00	$850.00	$1,299.58	$0.00	$850.00	
214-2503-36373	INTEREST INCOME - CITY	$765.42	$640.73	$500.00	$500.00	$373.81	$0.00	$500.00	
214-2503-37323	1% CONVENTION CENTER FEE - CITY	$78,648.64	$95,215.67	$75,000.00	$75,000.00	$74,690.26	$0.00	$90,000.00	Convention Fee Tax. (CIP Needed)
214-2503-37380	MISC REV	$0.00	$0.00	$0.00	$0.00	$300.00	$0.00	$0.00	
	TOTAL REVENUE	$493,503.39	$597,502.38	$476,350.00	$476,350.00	$478,034.78	$0.00	$591,350.00	
TRANSFERS IN (OUT)									
214-2503-39935	IN								
214-2503-49930	OUT	-$55,000.00	-$55,000.00	-$55,000.00	-$55,000.00	-$55,000.00	$0.00		No transfers out per DFA
	TOTAL TRANSFERS	-$55,000.00	-$55,000.00	-$55,000.00	-$55,000.00	-$55,000.00	$0.00	$0.00	
PERSONNEL EXPENSES									
214-2503-40110	FULL TIME WAGES PIO (40% -Admin. 10%-Conv. Fee)	$0.00	$27,290.00	$27,290.00	$27,290.00	$0.00	$0.00	$45,365.00	
214-2503-40125	OVERTIME WAGES	$0.00	$1,500.00	$1,500.00	$1,500.00	$0.00	$0.00	$1,500.00	
214-2503-40140	DELAYED COMPENSATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
214-2503-41205	FICA - REGULAR	$0.00	$1,692.00	$1,695.00	$1,695.00	$0.00	$0.00	$2,906.00	
214-2503-41210	FICA - MEDICARE	$0.00	$396.00	$400.00	$400.00	$0.00	$0.00	$680.00	
214-2503-41215	PERA	$0.00	$2,947.00	$2,950.00	$2,950.00	$0.00	$0.00	$5,353.00	
214-2503-41225	HEALTH INSURANCE	$0.00	$819.00	$820.00	$820.00	$0.00	$0.00	$21,960.00	
214-2503-41226	RETIREE INSURANCE	$0.00	$14,834.00	$14,835.00	$14,835.00	$0.00	$0.00	$1,361.00	
214-2503-41235	UNEMPLOYMENT INS. - GSD HR	$0.00	$54.00	$55.00	$55.00	$0.00	$0.00	$155.00	
214-2503-41240	WORKER'S COMP. ASSESSMENT - PR	$0.00	$10.00	$10.00	$10.00	$0.00	$0.00	$10.00	
TOTAL PERSONNEL EXPENSES		$0.00	$49,542.00	$50,430.00	$50,430.00	$0.00	$0.00	$79,290.00	
EXPENDITURES									
214-2501-60725	GRANTS TO SUB-RECIPIENTS (1% PUBLIC ARTS)	$0.00	$6,000.00	$18,000.00	$18,000.00	$7,600.88	$4,716.25	$20,000.00	
214-2503-43403	REGULAR BUILDING MAINT. CONVENTION FEE 1%	$0.00	$9,734.68	$82,000.00	$82,000.00	$0.00	$0.00	$90,000.00	
214-2503-43999	OTHER OPERATING COSTS GEN FUND ADMIN FEE 10%	$46,783.00	$0.00	$35,000.00	$0.00	$0.00	$0.00	$60,000.00	
214-2503-44607	FIELD SUPPLIES 10%	$0.00	$0.00	$40,000.00	$40,000.00	$19,769.88	$0.00	$175,000.00	Convention Center Signs
214-2503-48596	AUDIT CONTRACT SERVICES	$4,310.00	$0.00	$8,000.00	$8,000.00	$0.00	$6,457.50	$10,000.00	
214-2540-60725	CITY PORTION SUB-RECIPIENTS (40%)	$65,999.92	$67,563.29	$100,000.00	$100,000.00	$62,122.08	$20,477.92	$152,500.00	
214-2560-60725	MARKETING SUB-RECIPIENTS (60%)	$79,935.09	$28,289.70	$125,000.00	$125,000.00	$45,616.05	$57,544.69	$350,000.00	
TOTAL OPERATING EXPENSES		$394,686.00	$333,736.57	$686,500.00	$686,500.00	$286,286.34	$146,930.76	$857,500.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		$9,880.78	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	TOTAL EXPENDITURES	$404,566.78	$383,278.57	$736,930.00	$736,930.00	$286,286.34	$146,930.76	$936,790.00	INTERIM BUDGET

216 MUNICIPAL STREET FUND		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
216-4503-30313	GROSS RECEIPTS-INFRA (STREETS)	$581,798.67	$728,685.43	$600,000.00	$600,000.00	$570,016.54	$0.00	$675,000.00	Increased Per Manager
216-4503-30324	GASOLINE - 1 CENT	$84,457.90	$78,608.36	$75,000.00	$75,000.00	$66,960.97	$0.00	$75,000.00	
216-4503-36373	INTEREST INCOME	$655.11	$1,006.87	$750.00	$750.00	$435.26	$0.00	$500.00	
216-7018-32386	NMDOT GRANT	$62,509.97	$10,749.58	$47,305.00	$47,305.00	$2,183.35	$0.00	$45,122.00	NMDOT Drainage Improvements LGRF 2022-23 HW2L100526 dDesign, Rehabilitation/Improvements and Reconstruciton of City
216-7023-32386	LOCAL/STATE/GRANT/LOANS	$235,227.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Streets. Pine Street from E 8th Ave to E 5th Ave
216-7025-32386	LOCAL/STATE/GRANT/LOANS		$15,031.45	$244,800.00	$244,800.00	$46,750.17	$0.00	$213,113.00	SS4A FY22 Vision Zero Safety Action Plan
216-7026-32386	LOCAL/STATE/GRANT/LOANS		$0.00	$212,910.00	$212,910.00	$53,597.49	$0.00	$159,313.00	Sidewalk Improvement Construction
	TOTAL REVENUE	$1,094,393.68	$834,888.59	$1,430,765.00	$1,180,765.00	$739,943.78	$0.00	$1,168,048.00	
TRANSFERS IN (OUT)									
216-4503-39935	IN	$0.00							
216-4503-49930	OUT	-$105,000.00	-$5,000.00	-$116,788.00	-$255,445.00	-$112,466.00		-$20,454.00	
	TOTAL TRANSFERS	-$105,000.00	-$5,000.00	-$116,788.00	-$255,445.00	-$112,466.00	$0.00	-$20,454.00	
EXPENDITURES									
216-4503-42620	UNIFORMS/LINEN	$1,705.43	$1,804.87	$5,000.00	$5,000.00	$2,702.63	$1,797.37	$4,000.00	Decreased Per Manager
216-4503-42720	EMPLOYEE TRAINING	$0.00	$4,198.69	$15,000.00	$15,000.00	$1,035.18	$0.00	$20,000.00	NEW EMPLOYEES NEED MORE TRAINING CDL $4,000 EACH 2 EMPLOYEES ALSO MORE MANAGEMENT TRAINING FOR MYSELF AND BRENDEN
216-4503-43316	FUEL	$42,919.59	$24,165.09	$55,000.00	$55,000.00	$21,145.50	$25,014.39	$25,000.00	
216-4503-43403	REGULAR BUILDING MAINT	$367.92	$0.00	$500.00	$500.00	$42.70	$0.00	$1,500.00	NEED TO UPDATE PAINT BUILDINGS AND FLOORING
216-4503-43465	RENT OF EQUIPMENT	$0.00	$1,336.26	$0.00	$0.00	$2,029.88	$470.12	$2,500.00	SHARP COPY MACHINE
216-4503-43550	ROADWAY/MAINTENANCE	$179,802.34	$42,889.34	$375,000.00	$375,000.00	$92,495.92	$51,275.27	$200,000.00	Increased Per Manager
216-4503-43770	SUBSCRIPTION AND DUES	$0.00	$5,538.00	$0.00	$5,550.00	$5,538.00	$0.00	$5,550.00	I WORQS
216-4503-43998	INTERCEPT	$121,161.96	$121,161.96	$121,200.00	$121,200.00	$100,968.30	$0.00	$121,162.00	intercept loan
216-4503-43999	OPERATING COSTS-ADMIN FEE LOAN	$14,859.69	$18,754.08	$15,500.00	$15,500.00	$14,335.74	$0.00	$15,500.00	admin fee on GRT Rev
216-4503-44607	FIELD SUPPLIES	$3,674.30	$2,897.71	$4,500.00	$4,500.00	$4,860.68	-$41.25	$5,000.00	PRICE INCREASES ON ALL SUPPLIES PRICE INCREASES ON ALL SUPPLIES NEED NEW DESKS &
216-4503-44613	NON-CAPITAL ITEMS	$2,416.91	$142.49	$2,500.00	$2,500.00	$599.99	$0.00	$3,000.00	COMPUTERS
216-4503-44615	SAFETY EQUIPMENT	$4,063.59	$1,759.27	$4,000.00	$4,000.00	$1,995.81	$0.00	$4,500.00	INCREASE ON ALL SAFTEY SUPPLIES
									NEW EQUIPMENT ADDED MORE OIL AND FILTERS ETC. NEW BLADE, WATER TRUCK, DUALLY AND CHEVY 1500 HAVE BEEN LOW ON EMPLOYEES SO HAVEN'T UTUALIZED
216-4503-47420	MAINT. VEHICLE/EQUIP	$34,431.00	$37,196.23	$70,000.00	$64,450.00	$31,212.45	$8,112.72	$50,000.00	ALL EQUIPMENT-Decreased Per Manager
216-4503-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$29,500.00	
216-4503-48599	OTHER CONTRACT SERVICES	$0.00	$0.00	$2,500.00	$2,500.00	$0.00	$0.00		
216-7018-48598	PROFESSIONAL SERVICES	$62,509.97	$12,742.36	$12,950.00	$12,950.00	$799.61	$11,605.64	$12,150.00	NMDOT Drainage Improvements LGRF 2022-23 HW2L100526 dDesign, Rehabilitation/Improvements and Reconstruciton of City
216-7023-43550	ROADWAY/MAINTENANCE	$0.00	$109,810.97	$235,250.00	$235,250.00	$69,019.09	$467.79	$166,231.00	Streets. Pine Street from E 8th Ave to E 5th Ave
216-7025-48598	PROFESSIONAL SERVICES		$46,492.39	$204,000.00	$204,000.00	$80,815.87	$76,668.96	$123,185.00	SS4A FY22 Vision Zero Safety Action Plan
216-7026-48598	PROFESSIONAL SERVICES		$5,252.43	$212,950.00	$212,950.00	$194,535.22	$13,122.35	$97,766.00	Sidewalk Improvement Construction
216-7026-80860	INFRUSTUCTURE/DAM SAFTEY REPAIR							$15,000.00	Add Per Manager
TOTAL OPERATING EXPENSES		$477,501.58	$466,810.17	$1,344,850.00	$1,344,850.00	$624,132.57	$188,493.36	$886,544.00	
CAPITAL OUTLAY									
216-4503-80810	OTHER CAPITAL PURCHASES-VEHICLES	$0.00	$48,114.00	$290,000.00	$290,000.00	$290,000.00	$169,308.22		LOOKING FOR QUOTES ON NEW VACUUM SWEEPER
216-4503-80845	CAPITAL IMPROVEMENTS - EQUIPMENT	$0.00	$6,108.00	$120,000.00	$120,000.00	$98,757.43	$0.00	$120,000.00	LOW BOY TRAILER, VACUUM TRAILER, MILLING MACHINE
TOTAL CAPITAL OUTLAY		$0.00	$54,222.00	$410,000.00	$410,000.00	$388,757.43	$169,308.22	$120,000.00	
	TOTAL EXPENDITURES	$477,501.58	$521,032.17	$1,754,850.00	$1,754,850.00	$1,012,890.00	$357,801.58	$1,006,544.00	INTERIM BUDGET

280 CANNABIS REGULATION ACT		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2026	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
280-2803-30314	GROSS RECEIPTS-CAN	$74,727.48	$70,528.79	$65,000.00	$65,000.00	$59,749.88	$0.00	$65,000.00	
	TOTAL REVENUE	**$74,727.48**	**$70,528.79**	**$65,000.00**	**$65,000.00**	**$59,749.88**	**$0.00**	$65,000.00	
TRANSFERS IN (OUT)									
280-2803-49930	OUT	$0.00	$ (138,900.00)	$ (65,000.00)	$ (65,000.00)	$0.00	$0.00	$ (65,000.00)	
	TOTAL TRANSFERS	**$0.00**	**$ (138,900.00)**	**$ (65,000.00)**	**$ (65,000.00)**	**$0.00**	**$0.00**	$ (65,000.00)	
EXPENDITURES									
280-2803-43999	OPERATING COSTS	$2,128.88	$1,905.53	$1,500.00	$1,500.00	$1,534.14	$0.00	$1,500.00	
TOTAL OPERATING EXPENSES		**$2,128.88**	**$1,905.53**	**$1,500.00**	**$1,500.00**	**$1,534.14**	**$0.00**	$1,500.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00	
	TOTAL EXPENDITURES	**$2,128.88**	**$1,905.53**	**$1,500.00**	**$1,500.00**	**$1,534.14**	**$0.00**	$1,500.00	INTERIM BUDGET

294 LIBRARY FUND

	2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES								
								GO Bond April 2026 every
294-5003-32393 STATE LIBRARY GRANT	$13,980.00	$4,654.50	$36,895.00	$36,895.00	$14,237.92	$0.00	$37,000.00	2 yrs brought to voters
294-5003-32394 STATE GRANT IN AID	$15,382.08	$15,528.57	$0.00	$15,431.00	$15,430.62	$0.00	$0.00	Possible Nov 25 award
294-5003-37371 DONATIONS	$2,587.42	$4,754.67	$2,500.00	$2,500.00	$3,904.65	$0.00	$2,500.00	
TOTAL REVENUE	$31,949.50	$24,937.74	$39,395.00	$54,826.00	$33,573.19	$0.00	$39,500.00	
OPERATING EXPENSES								
294-5003-60834 STATE LIBRARY GRANT	$10,059.47	$10,649.73	$33,445.00	$33,445.00	$15,473.48	$350.50	$10,302.00	carried over from FY25
294-5003-60xxx STATE GRANT IN AID			$5,950.00	$21,381.00	$29,831.83	$1,457.07		Possible Nov 25 award
TOTAL OPERATING EXPENSES	$60,191.66	$27,658.88	$39,395.00	$54,826.00	$45,305.31	$1,807.57	$10,302.00	INTERIM BUDGET

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

295 MUNICIPAL POOL		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
295-4803-30315	GRT	$573.75	$635.50	$700.00	$700.00	$361.10	$0.00	$700.00	
295-4803-34351	SWIMMING POOL PROCEEDS	$10,799.42	$12,074.50	$7,000.00	$7,000.00	$6,860.90	$0.00	$7,500.00	Pool open from Memorial Day - Labor Day projected proceeds
295-4803-34355	POOL DEPOSIT/RENTAL	$2,730.00	$1,910.00	$1,000.00	$1,000.00	$1,140.00	$0.00	$1,200.00	Pool open from Memorial Day - Labor Day projected pool rentals
	TOTAL REVENUE	$14,103.17	$14,620.00	$8,700.00	$8,700.00	$8,805.00	$0.00	$9,400.00	
TRANSFERS IN (OUT)									
295-4803-39935	IN	$150,000.00	$50,000.00	$100,000.00	$100,000.00	$50,000.00		$200,000.00	
295-4803-49930	OUT	$0.00							
	TOTAL TRANSFERS	$150,000.00	$50,000.00	$100,000.00	$100,000.00	$50,000.00	$0.00	$200,000.00	
PERSONNEL EXPENSES									
295-4803-40110	FULL TIME WAGES	$63,011.89	$48,570.58	$34,760.00	$34,760.00	$36,327.91	$0.00	$33,841.60	
295-4803-40115	PART TIME WAGES	$0.00	$2,123.25	$21,000.00	$21,000.00	$9,556.14	$0.00	$91,140.00	Increase for 6 casuals
295-4803-40125	OVERTIME WAGES	$2,390.58	$2,368.66	$1,500.00	$1,500.00	$941.53	$0.00	$1,500.00	
295-4803-40140	DELAYED COMPENSATION	$819.91	$0.00	$0.00	$0.00	$401.04	$0.00	$500.00	
295-4803-41205	FICA - REGULAR	$4,104.86	$3,288.98	$3,925.00	$3,925.00	$2,927.46	$0.00	$7,873.00	
295-4803-41210	FICA - MEDICARE	$959.89	$769.14	$920.00	$920.00	$684.60	$0.00	$1,841.00	
295-4803-41215	PERA	$5,120.78	$3,746.96	$3,930.00	$3,930.00	$2,751.02	$0.00	$3,993.00	
295-4803-41225	HEALTH INSURANCE	$152.57	$130.98	$145.00	$145.00	$116.67	$0.00	$22,849.00	
295-4803-41226	RETIREE INSURANCE	$1,494.82	$1,042.62	$1,045.00	$1,045.00	$733.83	$0.00	$1,015.00	
295-4803-41235	UNEMPLOYMENT INS. -GSD HR	$54.63	$0.00	$165.00	$165.00	$1,041.59	$0.00	$155.00	
295-4803-41240	WORKER'S COMP. ASSESSMENT PR	$27.60	$23.00	$35.00	$35.00	$11.50	$0.00	$46.00	
TOTAL PERSONNEL EXPENSES		$79,993.04	$62,847.57	$69,445.00	$69,445.00	$55,493.29	$0.00	$164,753.60	
OPERATING EXPENSES									
295-4803-42620	UNFORMS - LIFEGUARDS	$662.15	$1,405.80	$2,400.00	$1,000.00	$0.00	$0.00	$1,000.00	Average $60-$80 per lifeguard X 6 lifegurads
295-4803-42720	EMPLOYEE TRAINING / SUPPLIES	$416.00	$2,886.07	$2,200.00	$1,000.00	$46.00	$0.00	$1,500.00	$50 per lifeguard certification X6 plus pool supervisor training to include certified lifeguard trainer and CPO to include travel
295-4803-43403	REGULAR BUILDING MAINT	$6,682.36	$3,172.65	$8,500.00	$19,975.00	$1,080.00	$18,712.33	$10,000.00	Regular pool maintenance and repairs performed by pool maintenance tech estimated 3 site visits and any additional work needed to prepare for annual inspection to include emergency repairs
295-4803-43465	RENT OF EQUIPMENT	$416.79	$375.21	$420.00	$420.00	$507.91	$163.86	$600.00	average $50 per month
295-4803-43775	TELEPHONE	$342.67	$751.32	$420.00	$420.00	$1,077.84	$322.16	$1,400.00	average $115 per month
295-4803-44606	OFFICE SUPPLIES	$230.70	$123.67	$300.00	$0.00	$0.00	$0.00	$200.00	paper, pens, paper clips, markers, post its, binders, chemical logs
295-4803-44607	FIELD SUPPLIES	$14,440.81	$18,254.83	$16,000.00	$16,000.00	$7,852.61	$0.00	$17,000.00	3-4 orders per year average cost between $5,000 -$ 6,000 for chemicals,
295-4803-44615	SAFETY EQUIPMENT	$0.00	$0.00	$500.00	$0.00	$0.00	$0.00	$1,000.00	rescue tubes, hip packs, resucitation masks, sun glasses, sun screan
295-4803-46794	GOVT. GROSS RECEIPTS	$420.57	$625.89	$500.00	$500.00	$591.93	$0.00	$600.00	
295-4803-47415	MAINTENANCE-GOUNDS	$1,289.46						$0.00	
TOTAL OPERATING EXPENSES		$45,843.95	$50,965.31	$53,240.00	$59,315.00	$26,979.02	$25,175.62	$33,300.00	
	GRAND TOTAL	$125,836.99	$123,801.88	$132,685.00	$132,685.00	$86,397.31	$25,175.62	$198,053.60	

296 POLICE DEPARTMENT GRT FUND

			2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES										
296-2403-30316	1/4% MGRT (POLICE)		$342,770.83	$381,558.60	**$400,000.00**	**$400,000.00**	**$291,328.24**	**$0.00**	$380,000.00	
296-2403-36373	INTEREST INCOME		$612.61	$136.17	**$200.00**	**$200.00**	**$68.80**	**$0.00**		
		TOTAL REVENUE	**$343,783.44**	**$381,694.77**	**$400,200.00**	**$400,200.00**	**$291,397.04**	**$0.00**	$380,000.00	
TRANSFERS IN (OUT)										
296-2403-49930	OUT		$ (902,048.00)	$ (89,000.00)	**$0.00**	**$0.00**	**$0.00**		$ (75,000.00)	
		TOTAL TRANSFERS	**$ (902,048.00)**	**$ (89,000.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$ (75,000.00)	
EXPENDITURES										
296-2403-43740	PRINTING/PUBLISHING		$0.00	**$0.00**	**$0.00**	**$815.00**	**$810.65**	**$0.00**	$0.00	
296-2403-43998	INTERCEPT		$21,015.00	$19,263.75	**$18,000.00**	**$17,185.00**	**$0.00**	**$0.00**	$0.00	
296-2403-43999	OPERATING COSTS		$9,354.17	$12,055.71	**$13,000.00**	**$13,000.00**	**$13,645.84**	**$177.66**	$13,000.00	GRT Rev admin costs
296-2403-44613	NON - CAPITAL ITEMS		$14,321.18	$13,475.01	**$25,000.00**	**$25,000.00**	**$4,639.91**	**$0.00**	$15,000.00	
296-2403-44615	SAFETY EQUIPMENT		$14,136.35	$20,112.60	**$24,000.00**	**$24,000.00**	**$4,749.19**	**$359.00**	$24,000.00	
296-2403-44616	TRAINING SUPPLIES		$322.29	$2,295.27	**$5,000.00**	**$5,000.00**	**$661.12**	**$0.00**	$5,000.00	
296-2403-48598	PROFESSIONAL SERVICES		$16,694.50	$23,002.32	**$25,000.00**	**$25,000.00**	**$12,974.75**	**$1,370.58**	$15,000.00	
		TOTAL EXPENDITURES	**$77,732.41**	**$90,204.66**	**$110,000.00**	**$110,000.00**	**$37,481.46**	**$1,907.24**	$72,000.00	
CAPITAL OUTLAY										
296-2403-80805	BUILDINGS & STRUCTURES				**$200,000.00**	**$305,000.00**	**$201,100.00**	**$0.00**	$215,000.00	
296-2403-80810	OTHER CAPITAL EQUIP./VEHICLES		$99,137.55	$144,999.97	**$175,000.00**	**$70,000.00**	**$10,256.00**	**$40,075.61**	$0.00	
TOTAL CAPITAL OUTLAY			**$99,137.55**	**$144,999.97**	**$375,000.00**	**$375,000.00**	**$211,356.00**	**$40,075.61**	$250,000.00	WITH CASH/PER MANAGER
		TOTAL EXPENDITURES	**$176,869.96**	**$235,204.63**	**$485,000.00**	**$485,000.00**	**$248,837.46**	**$41,982.85**	$322,000.00	INTERIM BUDGET

298 POLICE DEPARTMENT DONATIONS	2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES								
298-2105-37394 Shop W/Cop Donations		$6,560.77	$10,000.00	$10,000.00	$5,722.00	$0.00		BAR when cash received
298-2106-37394 Dare Program Donations		$2,500.00	$2,500.00	$2,500.00	$0.00	$0.00		BAR when cash received
TOTAL REVENUE	$4,311.11	$9,060.77	$0.00	$12,500.00	$5,722.00	$0.00	$0.00	
EXPENDITURES								
298-2105-45607 Shop W/Cop Expenses		$4,500.00	$20,000.00	$20,000.00	$13,200.00	$0.00	$3,568.00	Ending Cash
298-2106-45607 Dare Program Expenses		$1,009.47	$2,500.00	$2,500.00	$0.00	$0.00	$1,490.00	Ending Cash
TOTAL OPERATING EXPENSES	$2,154.55	$5,509.47	$22,500.00	$22,500.00	$13,200.00	$0.00	$5,058.00	
CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY		$0.00						
TOTAL EXPENDITURES	$2,154.55	$5,509.47	$22,500.00	$22,500.00	$13,200.00	$0.00	$5,058.00	INTERIM BUDGET

299 SPECIAL REVENUE

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
299-2004-32375	STATE GRANT ENDWI	$0.00	$0.00	$0.00	$3,570.00	$0.00	$0.00	$3,570.00	NMDOT Traffic Safety Grant
299-2005-32375	STATE GRANT BKLUP	$0.00	$0.00	$0.00	$1,075.00	$0.00	$0.00	$1,075.00	NMDOT Traffic Safety Grant
299-2006-32375	STATE GRANT STEP	$0.00	$0.00	$0.00	$7,570.00	$0.00	$0.00	$7,570.00	NMDOT Traffic Safety Grant
299-7040-32375	STATE GRANT JAG FY25	$0.00	$0.00	$0.00	$11,978.00	$11,968.96	$0.00	$0.00	JAG Grant FY 25
299-7047-32375	STATE GRANT JAG GRANT 23-JAG-TORCC-SFY25	$0.00	$0.00	$0.00	$31,930.00	$0.00	$0.00	$0.00	JAG GRANT 23-JAG-TORCC-SFY25
299-7051-32375	BFAS GRANT - MEDICAL TREATMENT	$0.00	$0.00	$0.00	$12,500.00	$12,500.00	$0.00	$0.00	BFAS GRANT - MEDICAL TREATMENT
299-7052-32375	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI	$0.00	$0.00	$0.00	$41,476.00	$0.00	$0.00	$0.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-9999-36373	INTEREST INCOME	$249.48	$307.01	$250.00	$250.00	$26.49	$0.00	$40.00	
299-7041-37371	BFAS GRANT	$0.00	$0.00	$0.00	$5,000.00	$5,000.00	$0.00	$0.00	BFAS Grant 10-01-24 to 09-30-25
299-7043-37371	BFAS 2025 TEACHING & LEARNING GRANT	$0.00	$0.00	$0.00	$1,700.00	$1,405.00	$0.00	$0.00	BFAS 2025 Teaching & Learning Grant
	TOTAL REVENUE	$249.48	$307.01	$250.00	$117,049.00	$30,900.45	$0.00	$12,255.00	
TRANSFERS IN (OUT)									
299-9999-39935	IN	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	
299-7040-39935	IN	$0.00	$0.00	$0.00	$11,978.00	$11,969.00			JAG Grant FY 25
299-7043-39935	IN				$1,700.00				BFAS 2025 Teaching & Learning Grant
299-7040-49930	OUT	$0.00	$0.00	$0.00	-$11,978.00	$0.00		$0.00	JAG Grant FY 25
	TOTAL TRANSFERS	$0.00	$0.00	$0.00	$0.00	$11,969.00	$0.00	$0.00	
EXPENDITURES									
299-2004-40125	OVERTIME WAGES -STATE GRANT ENDWI	$0.00	$0.00	$0.00	$3,570.00	$0.00	$0.00	$3,570.00	NMDOT Traffic Safety Grant
299-2005-40125	OVERTIME WAGES -STATE GRANT BKLUP	$0.00	$0.00	$0.00	$1,075.00	$0.00	$0.00	$1,075.00	NMDOT Traffic Safety Grant
299-2006-40125	OVERTIME WAGES -STATE GRANT STEP	$0.00	$0.00	$0.00	$7,570.00	$0.00	$0.00	$7,570.00	NMDOT Traffic Safety Grant
299-7043-42310	PER DIEM BFAS 2025 TEACHING & LEARNING GRANT	$0.00	$0.00	$0.00	$1,700.00	$1,689.53	$0.00	$0.00	BFAS 2025 Teaching & Learning Grant
299-7040-44607	FIELD SUPPLIES/OTHER STATE GRANT JAG FY25	$0.00	$0.00	$0.00	$11,978.00	$11,968.96	$0.00	$0.00	JAG Grant FY 25
299-7047-44607	SUPPLIES/EQUIPMENT JAG GRANT 23-JAG-TORCC-SFY2	$0.00	$0.00	$0.00	$31,930.00	$31,930.00	$0.00	$0.00	JAG GRANT 23-JAG-TORCC-SFY25
299-7051-48710	PROFESSIONAL SERV. BFAS GRANT - MEDICAL TREATM	$0.00	$0.00	$0.00	$12,500.00	$0.00	$0.00	$0.00	BFAS GRANT - MEDICAL TREATMENT
299-7052-40110	SALARIES -2022-2023 15PBYA-23-GG-00024-BSCI	$0.00	$0.00	$0.00	$18,000.00	$0.00	$0.00	$18,000.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-7052-42310	EMPLOYEE TRAVEL 2022-2023 15PBYA-23-GG-00024-BSC	$0.00	$0.00	$0.00	$1,000.00	$0.00	$0.00	$1,000.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-7052-43999	OPERATING COSTS 2022-2023 15PBYA-23-GG-00024-BSC	$0.00	$0.00	$0.00	$736.00	$0.00	$0.00	$736.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-7052-48599	PROFESSIONAL SERV. 2022-2023 15PBYA-23-GG-00024-E	$0.00	$0.00	$0.00	$21,740.00	$0.00	$0.00	$21,740.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
TOTAL OPERATING EXPENSES		$0.00	$0.00	$0.00	$111,799.00	$45,588.49	$0.00	$12,215.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$111,799.00	$45,588.49	$0.00	$12,215.00	INTERIM BUDGET

CITY OF TRUTH OR CONSEQUENCES
SPECIAL REVENUE FUNDS (200)
2025-2026 INTERIM BUDGET

Fund No.	Fund	Estimated Beginning Cash Balance	Estimated + Revenues	Cash + Transfers In	Cash - Transfers Out	Estimated - Expenditures	Estimated Ending Cash = Balance	DFA Local Reserve Requiremer	Estimated Ending Cash = Balance
		7/1/2025	2025-26	2025-26	2025-26	2025-26	2025-26		
SPECIAL REVENUE FUNDS									
201	Corrections	33,900.00	-	75,000	-	75,000	33,900		33,900.00
209	Fire Protection Fund	1,033,775.00	376,585	-	-	1,410,360	-		-
211	Law Enforcement Protection		113,000	-	-	113,000	-		-
213	Law Enforcement Recruitment		56,250	-	-	56,250	-		-
214	Lodger's Tax	603,964.00	591,350	-	-	936,790	258,524		258,524.00
216	Municipal Street	942,982.00	1,168,048	-	(20,454)	1,006,544	1,084,032		1,084,032.00
280	Cannabis Regulation Act	8,408.00	65,000	-	(65,000)	1,500	6,908		6,908.00
293	Veterans Wall Perpetual Care		-	-	-	-	-		-
294	State Library	4,599.00	39,500	-	-	10,302	33,797		33,797.00
295	Municipal Pool	28,174.00	9,400	200,000	-	198,054	39,520		39,520.00
296	PD GRT Fund	157,261.00	380,000	-	(75,000)	322,000	140,261		140,261.00
297	PD Confidential Fund		-	-	-	-	-		-
298	PD Donations	5,058.00	-	-	-	5,058	-		-
299	Special Revenue	1,004.00	12,255	-	-	12,215	1,044		1,044.00
GRAND TOTAL (ALL FUNDS)		**2,819,125.00**	**2,811,388**	**275,000**	**(160,454)**	**4,147,073**	**1,597,986.00**	**-**	**1,597,986.00**

201 CORRECTION FUND

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES- N/A COURTS CLOSED									
TRANSFERS IN (OUT)									
201-1903-39935	IN	$180,000.00	**$89,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$75,000.00	
	TOTAL TRANSFERS	**$180,000.00**	**$89,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$75,000.00	
EXPENDITURES									
201-1903-48598	PROFESSIONAL SERVICES-MEDICAL	$172,070.20	**$28,717.72**	**$30,000.00**	**$30,000.00**	**$17,647.68**	**$12,352.32**	$30,000.00	SVH-Medical for Prisoners (may need to increase. Having meeting with new CEO over billing issues)
201-1903-48710	CARE OF PRISONERS - SIERRA COUNTY	$27,940.00	**$23,760.00**	**$45,000.00**	**$45,000.00**	**$27,170.00**	**$17,830.00**	$45,000.00	Sierra County
	TOTAL EXPENDITURES	**$201,037.20**	**$53,212.72**	**$75,000.00**	**$75,000.00**	**$44,817.68**	**$30,182.32**	$75,000.00	

209 FIRE PROTECTION FUND

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
209-1603-32388	STATE - FIRE ALLOTMENT	$354,685.00	$376,085.00	$376,085.00	$376,085.00	$399,201.00	$0.00	$376,085.00	
209-1603-36373	INTEREST INCOME	$1,011.20	$964.13	$800.00	$800.00	$352.44	$0.00	$500.00	
	TOTAL REVENUE	**$355,696.20**	**$377,149.13**	**$376,885.00**	**$376,885.00**	**$399,553.44**	**$0.00**	$376,585.00	
EXPENDITURES									
209-1603-42310	PER DIEM	$0.00	$2,802.01	$0.00	$701.00	$700.51	$0.00	$750.00	
209-1603-42720	EMPLOYEE TRAINING	$3,955.20	$1,494.39	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00	
209-1603-43316	FUEL	$2,079.02	$1,752.69	$1,500.00	$5,000.00	$1,247.69	$3,752.31	$5,000.00	
209-1603-43465	RENT OF EQUIPMENT	$3,809.64	$5,023.33	$4,500.00	$12,529.00	$5,166.04	$2,253.96	$7,000.00	245*12=2,940 Peac Solutions/Xerox & 260*12=3,120 Old Xerox
209-1603-43770	SUBSCRIPTION & DUES	$260.00	$235.00	$300.00	$300.00	$0.00	$0.00	$300.00	Annual Dues-NM State Fire Fighters Assoc.
209-1603-43775	TELEPHONE	$4,413.94	$4,196.80	$4,000.00	$10,996.00	$7,065.48	$3,630.15	$5,000.00	126*12=1,512 Windstream, 200*12=2,400-Verizon
209-1603-43780	UTILITIES	$12,511.11	$10,185.86	$10,000.00	$27,200.00	$11,453.39	$15,965.19	$11,000.00	
209-1603-43815	SOFTWARE	$3,397.00	$3,532.00	$4,000.00	$4,000.00	$3,660.00	$0.00	$4,000.00	Fire Program & Emergency Services
209-1603-43999	OPERATING COST	$0.00	$0.00	$1,105,741.00	$234,847.00	$0.00	$0.00	$495,000.00	cash not already assigned to gl items
209-1603-44607	FIELD SUPPLIES	$0.00	$0.00	$300.00	$31,402.00	$7,151.59	$0.00	$30,000.00	
209-1603-44615	SAFETY EQUIPMENT	$0.00	$82,623.30	$0.00	$63,507.00	$51,114.77	$12,001.87	$65,000.00	
209-1603-44810	EQUIPMENT & MACHINERY	$4,506.71	$15,850.84	$0.00	$16,359.00	$16,358.96	$0.00	$0.00	moved to field supplies
209-1603-46730	INSURANCE - NON EMPLOYEE	$11,806.00	$23,612.00	$11,810.00	$11,810.00	$0.00	$0.00	$11,810.00	11,810 a year The Walker Agency
209-1603-47405	MAINTENANCE BUILDINGS	$9,615.52	$0.00	$7,000.00	$7,000.00	$0.00	$0.00	$0.00	
209-1603-47415	MAINTENANCE - REPAIRS GROUNDS	$7,157.22	$5,977.42	$6,000.00	$6,000.00	$4,822.68	$877.32	$6,000.00	
209-1603-47420	MAINTENANCE VEHICLE/EQUIPMENT	$14,593.39	$71,192.92	$15,000.00	$35,000.00	$12,477.59	$11,740.19	$35,000.00	
209-1603-47595	GENERAL FUND ADMIN FEE	$21,500.00	$21,500.00	$21,500.00	$21,500.00	$21,500.00	$0.00	$30,000.00	
209-1603-48599	OTHER CONTRACTUAL SERVICES	$10,000.00	$10,000.00	$10,000.00	$13,500.00	$13,495.00	$0.00	$3,500.00	Annual Radio Integration Services
	TOTAL EXPENDITURES	**$109,604.75**	**$259,978.56**	**$1,202,651.00**	**$502,651.00**	**$156,213.70**	**$50,220.99**	$710,360.00	
CAPITAL OUTLAY									
209-1603-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	$0.00	$378,011.00	$0.00	$700,000.00	$0.00	$0.00	$700,000.00	New Truck
TOTAL CAPITAL OUTLAY		**$0.00**	**$378,011.00**	**$0.00**	**$700,000.00**	**$0.00**	**$0.00**	$700,000.00	
	TOTAL EXPENDITURES	**$109,604.75**	**$637,989.56**	**$1,202,651.00**	**$1,202,651.00**	**$156,213.70**	**$50,220.99**	$1,410,360.00	INTERIM BUDGET

211 LAW ENFORCEMENT PROTECTION FUND

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
211-2003-32389	STATE ALLOTMENT	$57,000.00	$113,000.00	**$116,000.00**	**$116,000.00**	**$116,000.00**	**$0.00**	$113,000.00	
	TOTAL REVENUE	**$57,000.00**	**$113,000.00**	**$116,000.00**	**$116,000.00**	**$116,000.00**	**$0.00**	$113,000.00	
EXPENDITURES									
211-2003-42535	EMPLOYEE TRAINING	$7,392.85	$28,713.67	**$30,000.00**	**$30,000.00**	**$27,897.94**		$12,000.00	Lexipol-Online Pub.Safety
211-2003-44573	UNIFORM & EQUIPMENT	$8,123.79	$10,910.63	**$12,000.00**	**$12,000.00**	**$10,158.25**	**$900.57**	$13,000.00	
211-2003-44607	FIELD SUPPLIES	$10,822.02	$7,840.77	**$8,000.00**	**$7,923.00**	**$7,922.26**		$3,000.00	
211-2003-44613	NON CAPITAL ITEMS	$4,813.16	$6,141.87	**$8,000.00**	**$10,487.00**	**$10,486.71**		$3,000.00	
211-2003-44615	SAFETY EQUIPMENT	$0.00	$4,898.22	**$5,000.00**	**$4,946.00**	**$4,945.40**		$5,000.00	
211-2003-47420	MAINTENANCE VEHICLE	$9,776.75	$12,519.52	**$10,000.00**	**$10,000.00**	**$5,800.04**	**$3,479.19**	$2,000.00	
TOTAL OPERATING EXPENSES		**$45,976.04**	**$71,024.68**	**$73,000.00**	**$75,356.00**	**$67,210.60**	**$4,379.76**	$38,000.00	
CAPITAL OUTLAY									
211-2003-80810	VEHICLES		$52,999.28	**$43,000.00**	**$40,644.00**	**$30,033.26**	**$5,228.05**	$75,000.00	1 fully upfitted patrol vehicle
211-2003-80845	EQUIPMENT & MACHINERY								
TOTAL CAPITAL OUTLAY		**$0.00**	**$52,999.28**	**$43,000.00**	**$40,644.00**	**$30,033.26**	**$5,228.05**	$75,000.00	
	TOTAL EXPENDITURES	**$45,976.04**	**$124,023.96**	**$116,000.00**	**$116,000.00**	**$97,243.86**	**$9,607.81**	$113,000.00	INTERIM BUDGET

213 LAW ENFORCEMENT RECRUITMENT FUND

		2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	2025-26 INTERIM	Justification
REVENUES							
213-3001-32389	STATE ALLOTMENT	$225,000.00					
213-3002-32389	STATE ALLOTMENT		$112,500.00	$112,500.00	$112,500.00		
213-3003-32389	STATE ALLOTMENT					$56,250.00	LER 3rd & Final YR Disbursement
	TOTAL REVENUE	**$225,000.00**	**$112,500.00**	**$112,500.00**	**$112,500.00**	$56,250.00	
213-3001-49930	OUT	-$1,119.00			$0.00	$0.00	
	TOTAL TRANSFERS	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00	
PERSONNEL EXPENSES							
213-3003-40110	FULL TIME WAGES				$7,717.14	$56,250.00	LER 3rd & Final YR Disbursement
TOTAL OPERATING EXPENSES		**$223,881.28**	**$112,500.00**	**$112,500.00**	**$112,500.00**	$56,250.00	
	TOTAL EXPENDITURES	**$225,000.28**	**$112,500.00**	**$112,500.00**	**$112,500.00**	$56,250.00	INTERIM BUDGET

214 LODGERS' TAX ACT

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
214-2503-30318	PROMOTION/ADVERTISING - LODGER'S TAX BOARD	$247,724.92	$300,395.98	$240,000.00	$240,000.00	$240,822.61	$0.00	$300,000.00	Hotels/Incresed Per Manager
214-2503-30319	NON-PROMOTION/ADVERTISING -CITY	$165,149.80	$200,264.00	$160,000.00	$160,000.00	$160,548.52	$0.00	$200,000.00	Hotels/Incresed Per Manager
214-2503-35317	LATE PENALTIES - CITY	$1,214.61	$986.00	$850.00	$850.00	$1,299.58	$0.00	$850.00	
214-2503-36373	INTEREST INCOME - CITY	$765.42	$640.73	$500.00	$500.00	$373.81	$0.00	$500.00	
214-2503-37323	1% CONVENTION CENTER FEE - CITY	$78,648.64	$95,215.67	$75,000.00	$75,000.00	$74,690.26	$0.00	$90,000.00	Convention Fee Tax. (CIP Needed)
214-2503-37380	MISC REV	$0.00	$0.00	$0.00	$0.00	$300.00	$0.00	$0.00	
	TOTAL REVENUE	**$493,503.39**	**$597,502.38**	**$476,350.00**	**$476,350.00**	**$478,034.78**	$0.00	$591,350.00	
TRANSFERS IN (OUT)									
214-2503-39935	IN								
214-2503-49930	OUT	-$55,000.00	-$55,000.00	-$55,000.00	-$55,000.00	-$55,000.00	$0.00		No transfers out per DFA
	TOTAL TRANSFERS	**-$55,000.00**	**-$55,000.00**	-$55,000.00	-$55,000.00	-$55,000.00	$0.00	$0.00	
PERSONNEL EXPENSES									
214-2503-40110	FULL TIME WAGES PIO (40% -Admin. 10%-Conv. Fee)	$0.00	$27,290.00	$27,290.00	$27,290.00	$0.00	$0.00	$45,365.00	
214-2503-40125	OVERTIME WAGES	$0.00	$1,500.00	$1,500.00	$1,500.00	$0.00	$0.00	$1,500.00	
214-2503-40140	DELAYED COMPENSATION	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
214-2503-41205	FICA - REGULAR	$0.00	$1,692.00	$1,695.00	$1,695.00	$0.00	$0.00	$2,906.00	
214-2503-41210	FICA - MEDICARE	$0.00	$396.00	$400.00	$400.00	$0.00	$0.00	$680.00	
214-2503-41215	PERA	$0.00	$2,947.00	$2,950.00	$2,950.00	$0.00	$0.00	$5,353.00	
214-2503-41225	HEALTH INSURANCE	$0.00	$819.00	$820.00	$820.00	$0.00	$0.00	$21,960.00	
214-2503-41226	RETIREE INSURANCE	$0.00	$14,834.00	$14,835.00	$14,835.00	$0.00	$0.00	$1,361.00	
214-2503-41235	UNEMPLOYMENT INS. - GSD HR	$0.00	$54.00	$55.00	$55.00	$0.00	$0.00	$155.00	
214-2503-41240	WORKER'S COMP. ASSESSMENT - PR	$0.00	$10.00	$10.00	$10.00	$0.00	$0.00	$10.00	
TOTAL PERSONNEL EXPENSES		**$0.00**	**$49,542.00**	$50,430.00	$50,430.00	$0.00	$0.00	$79,290.00	
EXPENDITURES									
214-2501-60725	GRANTS TO SUB-RECIPIENTS (1% PUBLIC ARTS)	$0.00	$6,000.00	$18,000.00	$18,000.00	$7,600.88	$4,716.25	$20,000.00	
214-2503-43403	REGULAR BUILDING MAINT. CONVENTION FEE 1%	$0.00	$9,734.68	$82,000.00	$82,000.00	$0.00	$0.00	$90,000.00	
214-2503-43999	OTHER OPERATING COSTS GEN FUND ADMIN FEE 10%	$46,783.00	$0.00	$35,000.00	$0.00	$0.00	$0.00	$60,000.00	
214-2503-44607	FIELD SUPPLIES 10%	$0.00	$0.00	$40,000.00	$40,000.00	$19,769.88	$0.00	$175,000.00	Convention Center Signs
214-2503-48596	AUDIT CONTRACT SERVICES	$4,310.00	$0.00	$8,000.00	$8,000.00	$0.00	$6,457.50	$10,000.00	
214-2540-60725	CITY PORTION SUB-RECIPIENTS (40%)	$65,999.92	$67,563.29	$100,000.00	$100,000.00	$62,122.08	$20,477.92	$152,500.00	
214-2560-60725	MARKETING SUB-RECIPIENTS (60%)	$79,935.09	$28,289.70	$125,000.00	$125,000.00	$45,616.05	$57,544.69	$350,000.00	
TOTAL OPERATING EXPENSES		**$394,686.00**	**$333,736.57**	$686,500.00	$686,500.00	$286,286.34	$146,930.76	$857,500.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		**$9,880.78**	**$0.00**	$0.00	$0.00	$0.00	$0.00	$0.00	
	TOTAL EXPENDITURES	**$404,566.78**	**$383,278.57**	$736,930.00	$736,930.00	$286,286.34	$146,930.76	$936,790.00	INTERIM BUDGET

216 MUNICIPAL STREET FUND		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
216-4503-30313	GROSS RECEIPTS-INFRA (STREETS)	$581,798.67	$728,685.43	$600,000.00	$600,000.00	$570,016.54	$0.00	$675,000.00	Increased Per Manager
216-4503-30324	GASOLINE - 1 CENT	$84,457.90	$78,608.36	$75,000.00	$75,000.00	$66,960.97	$0.00	$75,000.00	
216-4503-36373	INTEREST INCOME	$655.11	$1,006.87	$750.00	$750.00	$435.26	$0.00	$500.00	
216-7018-32386	NMDOT GRANT	$62,509.97	$10,749.58	$47,305.00	$47,305.00	$2,183.35	$0.00	$45,122.00	NMDOT Drainage Improvements LGRF 2022-23 HW2L100526 dDesign, Rehabilitation/Improvements and Reconstruciton of City
216-7023-32386	LOCAL/STATE/GRANT/LOANS	$235,227.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Streets. Pine Street from E 8th Ave to E 5th Ave
216-7025-32386	LOCAL/STATE/GRANT/LOANS		$15,031.45	$244,800.00	$244,800.00	$46,750.17	$0.00	$213,113.00	SS4A FY22 Vision Zero Safety Action Plan
216-7026-32386	LOCAL/STATE/GRANT/LOANS		$0.00	$212,910.00	$212,910.00	$53,597.49	$0.00	$159,313.00	Sidewalk Improvement Construction
	TOTAL REVENUE	$1,094,393.68	$834,888.59	$1,430,765.00	$1,180,765.00	$739,943.78	$0.00	$1,168,048.00	
TRANSFERS IN (OUT)									
216-4503-39935	IN	$0.00							
216-4503-49930	OUT	-$105,000.00	-$5,000.00	-$116,788.00	-$255,445.00	-$112,466.00		-$20,454.00	
	TOTAL TRANSFERS	-$105,000.00	-$5,000.00	-$116,788.00	-$255,445.00	-$112,466.00	$0.00	-$20,454.00	
EXPENDITURES									
216-4503-42620	UNIFORMS/LINEN	$1,705.43	$1,804.87	$5,000.00	$5,000.00	$2,702.63	$1,797.37	$4,000.00	Decreased Per Manager
216-4503-42720	EMPLOYEE TRAINING	$0.00	$4,198.69	$15,000.00	$15,000.00	$1,035.18	$0.00	$20,000.00	NEW EMPLOYEES NEED MORE TRAINING CDL $4,000 EACH 2 EMPLOYEES ALSO MORE MANAGEMENT TRAINING FOR MYSELF AND BRENDEN
216-4503-43316	FUEL	$42,919.59	$24,165.09	$55,000.00	$55,000.00	$21,145.50	$25,014.39	$25,000.00	
216-4503-43403	REGULAR BUILDING MAINT	$367.92	$0.00	$500.00	$500.00	$42.70	$0.00	$1,500.00	NEED TO UPDATE PAINT BUILDINGS AND FLOORING
216-4503-43465	RENT OF EQUIPMENT	$0.00	$1,336.26	$0.00	$0.00	$2,029.88	$470.12	$2,500.00	SHARP COPY MACHINE
216-4503-43550	ROADWAY/MAINTENANCE	$179,802.34	$42,889.34	$375,000.00	$375,000.00	$92,495.92	$51,275.27	$200,000.00	Increased Per Manager
216-4503-43770	SUBSCRIPTION AND DUES	$0.00	$5,538.00	$0.00	$5,550.00	$5,538.00	$0.00	$5,550.00	I WORQS
216-4503-43998	INTERCEPT	$121,161.96	$121,161.96	$121,200.00	$121,200.00	$100,968.30	$0.00	$121,162.00	intercept loan
216-4503-43999	OPERATING COSTS-ADMIN FEE LOAN	$14,859.69	$18,754.08	$15,500.00	$15,500.00	$14,335.74	$0.00	$15,500.00	admin fee on GRT Rev
216-4503-44607	FIELD SUPPLIES	$3,674.30	$2,897.71	$4,500.00	$4,500.00	$4,860.68	-$41.25	$5,000.00	PRICE INCREASES ON ALL SUPPLIES
216-4503-44613	NON-CAPITAL ITEMS	$2,416.91	$142.49	$2,500.00	$2,500.00	$599.99	$0.00	$3,000.00	PRICE INCREASES ON ALL SUPPLIES NEED NEW DESKS & COMPUTERS
216-4503-44615	SAFETY EQUIPMENT	$4,063.59	$1,759.27	$4,000.00	$4,000.00	$1,995.81	$0.00	$4,500.00	INCREASE ON ALL SAFTEY SUPPLIES
									NEW EQUIPMENT ADDED MORE OIL AND FILTERS ETC. NEW BLADE, WATER TRUCK, DUALLY AND CHEVY 1500 HAVE BEEN LOW ON EMPLOYEES SO HAVEN'T UTUALIZED
216-4503-47420	MAINT. VEHICLE/EQUIP	$34,431.00	$37,196.23	$70,000.00	$64,450.00	$31,212.45	$8,112.72	$50,000.00	ALL EQUIPMENT-Decreased Per Manager
216-4503-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$29,500.00	
216-4503-48599	OTHER CONTRACT SERVICES	$0.00	$0.00	$2,500.00	$2,500.00	$0.00	$0.00		
216-7018-48598	PROFESSIONAL SERVICES	$62,509.97	$12,742.36	$12,950.00	$12,950.00	$799.61	$11,605.64	$12,150.00	NMDOT Drainage Improvements LGRF 2022-23 HW2L100526 dDesign, Rehabilitation/Improvements and Reconstruciton of City
216-7023-43550	ROADWAY/MAINTENANCE	$0.00	$109,810.97	$235,250.00	$235,250.00	$69,019.09	$467.79	$166,231.00	Streets. Pine Street from E 8th Ave to E 5th Ave
216-7025-48598	PROFESSIONAL SERVICES		$46,492.39	$204,000.00	$204,000.00	$80,815.87	$76,668.96	$123,185.00	SS4A FY22 Vision Zero Safety Action Plan
216-7026-48598	PROFESSIONAL SERVICES		$5,252.43	$212,950.00	$212,950.00	$194,535.22	$13,122.35	$97,766.00	Sidewalk Improvement Construction
216-7026-80860	INFRUSTUCTURE/DAM SAFTEY REPAIR							$15,000.00	Add Per Manager
TOTAL OPERATING EXPENSES		$477,501.58	$466,810.17	$1,344,850.00	$1,344,850.00	$624,132.57	$188,493.36	$886,544.00	
CAPITAL OUTLAY									
216-4503-80810	OTHER CAPITAL PURCHASES-VEHICLES	$0.00	$48,114.00	$290,000.00	$290,000.00	$290,000.00	$169,308.22		LOOKING FOR QUOTES ON NEW VACUUM SWEEPER
216-4503-80845	CAPITAL IMPROVEMENTS - EQUIPMENT	$0.00	$6,108.00	$120,000.00	$120,000.00	$98,757.43	$0.00	$120,000.00	LOW BOY TRAILER, VACUUM TRAILER, MILLING MACHINE
TOTAL CAPITAL OUTLAY		$0.00	$54,222.00	$410,000.00	$410,000.00	$388,757.43	$169,308.22	$120,000.00	
	TOTAL EXPENDITURES	$477,501.58	$521,032.17	$1,754,850.00	$1,754,850.00	$1,012,890.00	$357,801.58	$1,006,544.00	INTERIM BUDGET

280 CANNABIS REGULATION ACT		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
280-2803-30314	GROSS RECEIPTS-CAN	$74,727.48	**$70,528.79**	**$65,000.00**	**$65,000.00**	**$59,749.88**	**$0.00**	$65,000.00	
	TOTAL REVENUE	**$74,727.48**	**$70,528.79**	**$65,000.00**	**$65,000.00**	**$59,749.88**	**$0.00**	$65,000.00	
TRANSFERS IN (OUT)									
280-2803-49930	OUT	$0.00	**$ (138,900.00)**	**$ (65,000.00)**	**$ (65,000.00)**	**$0.00**	**$0.00**	$ (65,000.00)	
	TOTAL TRANSFERS	**$0.00**	**$ (138,900.00)**	**$ (65,000.00)**	**$ (65,000.00)**	**$0.00**	**$0.00**	$ (65,000.00)	
EXPENDITURES									
280-2803-43999	OPERATING COSTS	$2,128.88	**$1,905.53**	**$1,500.00**	**$1,500.00**	**$1,534.14**	**$0.00**	$1,500.00	
TOTAL OPERATING EXPENSES		**$2,128.88**	**$1,905.53**	**$1,500.00**	**$1,500.00**	**$1,534.14**	**$0.00**	$1,500.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00	
	TOTAL EXPENDITURES	**$2,128.88**	**$1,905.53**	**$1,500.00**	**$1,500.00**	**$1,534.14**	**$0.00**	$1,500.00	INTERIM BUDGET

294 LIBRARY FUND

	2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES								
								GO Bond April 2026 every
294-5003-32393 STATE LIBRARY GRANT	$13,980.00	$4,654.50	$36,895.00	$36,895.00	$14,237.92	$0.00	$37,000.00	2 yrs brought to voters
294-5003-32394 STATE GRANT IN AID	$15,382.08	$15,528.57	$0.00	$15,431.00	$15,430.62	$0.00	$0.00	Possible Nov 25 award
294-5003-37371 DONATIONS	$2,587.42	$4,754.67	$2,500.00	$2,500.00	$3,904.65	$0.00	$2,500.00	
TOTAL REVENUE	$31,949.50	$24,937.74	$39,395.00	$54,826.00	$33,573.19	$0.00	$39,500.00	
OPERATING EXPENSES								
294-5003-60834 STATE LIBRARY GRANT	$10,059.47	$10,649.73	$33,445.00	$33,445.00	$15,473.48	$350.50	$10,302.00	carried over from FY25
294-5003-60xxx STATE GRANT IN AID			$5,950.00	$21,381.00	$29,831.83	$1,457.07		Possible Nov 25 award
TOTAL OPERATING EXPENSES	$60,191.66	$27,658.88	$39,395.00	$54,826.00	$45,305.31	$1,807.57	$10,302.00	INTERIM BUDGET

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

295 MUNICIPAL POOL		2022-23 Actual	2023-24 Actual	2024-25 FINAL	~~2024-25 Budget w/bars~~	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
295-4803-30315	GRT	$573.75	$635.50	$700.00	$700.00	$361.10	$0.00	$700.00	
295-4803-34351	SWIMMING POOL PROCEEDS	$10,799.42	$12,074.50	$7,000.00	$7,000.00	$6,860.90	$0.00	$7,500.00	Pool open from Memorial Day - Labor Day projected proceeds
295-4803-34355	POOL DEPOSIT/RENTAL	$2,730.00	$1,910.00	$1,000.00	$1,000.00	$1,140.00	$0.00	$1,200.00	Pool open from Memorial Day - Labor Day projected pool rentals
	TOTAL REVENUE	**$14,103.17**	**$14,620.00**	**$8,700.00**	**$8,700.00**	**$8,805.00**	$0.00	$9,400.00	
TRANSFERS IN (OUT)									
295-4803-39935	IN	$150,000.00	$50,000.00	$100,000.00	$100,000.00	$50,000.00		$200,000.00	
295-4803-49930	OUT	$0.00							
	TOTAL TRANSFERS	**$150,000.00**	**$50,000.00**	**$100,000.00**	**$100,000.00**	**$50,000.00**	$0.00	$200,000.00	
PERSONNEL EXPENSES									
295-4803-40110	FULL TIME WAGES	$63,011.89	$48,570.58	$34,760.00	$34,760.00	$36,327.91	$0.00	$33,841.60	
295-4803-40115	PART TIME WAGES	$0.00	$2,123.25	$21,000.00	$21,000.00	$9,556.14	$0.00	$91,140.00	Increase for 6 casuals
295-4803-40125	OVERTIME WAGES	$2,390.58	$2,368.66	$1,500.00	$1,500.00	$941.53	$0.00	$1,500.00	
295-4803-40140	DELAYED COMPENSATION	$819.91	$0.00	$0.00	$0.00	$401.04	$0.00	$500.00	
295-4803-41205	FICA - REGULAR	$4,104.86	$3,288.98	$3,925.00	$3,925.00	$2,927.46	$0.00	$7,873.00	
295-4803-41210	FICA - MEDICARE	$959.89	$769.14	$920.00	$920.00	$684.60	$0.00	$1,841.00	
295-4803-41215	PERA	$5,120.78	$3,746.96	$3,930.00	$3,930.00	$2,751.02	$0.00	$3,993.00	
295-4803-41225	HEALTH INSURANCE	$152.57	$130.98	$145.00	$145.00	$116.67	$0.00	$22,849.00	
295-4803-41226	RETIREE INSURANCE	$1,494.82	$1,042.62	$1,045.00	$1,045.00	$733.83	$0.00	$1,015.00	
295-4803-41235	UNEMPLOYMENT INS. -GSD HR	$54.63	$0.00	$165.00	$165.00	$1,041.59	$0.00	$155.00	
295-4803-41240	WORKER'S COMP. ASSESSMENT PR	$27.60	$23.00	$35.00	$35.00	$11.50	$0.00	$46.00	
TOTAL PERSONNEL EXPENSES		**$79,993.04**	**$62,847.57**	**$69,445.00**	**$69,445.00**	**$55,493.29**	$0.00	$164,753.60	
OPERATING EXPENSES									
295-4803-42620	UNFORMS - LIFEGUARDS	$662.15	$1,405.80	$2,400.00	$1,000.00	$0.00	$0.00	$1,000.00	Average $60-$80 per lifeguard X 6 lifegurads
295-4803-42720	EMPLOYEE TRAINING / SUPPLIES	$416.00	$2,886.07	$2,200.00	$1,000.00	$46.00	$0.00	$1,500.00	$50 per lifeguard certification X6 plus pool supervisor training to include certified lifeguard trainer and CPO to include travel
295-4803-43403	REGULAR BUILDING MAINT	$6,682.36	$3,172.65	$8,500.00	$19,975.00	$1,080.00	$18,712.33	$10,000.00	Regular pool maintenance and repairs performed by pool maintenance tech estimated 3 site visits and any additional work needed to prepare for annual inspection to include emergency repairs
295-4803-43465	RENT OF EQUIPMENT	$416.79	$375.21	$420.00	$420.00	$507.91	$163.86	$600.00	average $50 per month
295-4803-43775	TELEPHONE	$342.67	$751.32	$420.00	$420.00	$1,077.84	$322.16	$1,400.00	average $115 per month
295-4803-44606	OFFICE SUPPLIES	$230.70	$123.67	$300.00	$0.00	$0.00	$0.00	$200.00	paper, pens, paper clips, markers, post its, binders, chemical logs
295-4803-44607	FIELD SUPPLIES	$14,440.81	$18,254.83	$16,000.00	$16,000.00	$7,852.61	$0.00	$17,000.00	3-4 orders per year average cost between $5,000 -$ 6,000 for chemicals,
295-4803-44615	SAFETY EQUIPMENT	$0.00	$0.00	$500.00	$0.00	$0.00	$0.00	$1,000.00	rescue tubes, hip packs, resucitation masks, sun glasses, sun screan
295-4803-46794	GOVT. GROSS RECEIPTS	$420.57	$625.89	$500.00	$500.00	$591.93	$0.00	$600.00	
295-4803-47415	MAINTENANCE-GOUNDS	$1,289.46						$0.00	
TOTAL OPERATING EXPENSES		**$45,843.95**	**$50,965.31**	**$53,240.00**	**$59,315.00**	**$26,979.02**	$25,175.62	$33,300.00	
	GRAND TOTAL	**$125,836.99**	**$123,801.88**	**$132,685.00**	**$132,685.00**	**$86,397.31**	$25,175.62	$198,053.60	

296 POLICE DEPARTMENT GRT FUND

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
296-2403-30316	1/4% MGRT (POLICE)	$342,770.83	$381,558.60	**$400,000.00**	**$400,000.00**	**$291,328.24**	**$0.00**	$380,000.00	
296-2403-36373	INTEREST INCOME	$612.61	$136.17	**$200.00**	**$200.00**	**$68.80**	**$0.00**		
	TOTAL REVENUE	**$343,783.44**	**$381,694.77**	**$400,200.00**	**$400,200.00**	**$291,397.04**	**$0.00**	$380,000.00	
TRANSFERS IN (OUT)									
296-2403-49930	OUT	$ (902,048.00)	$ (89,000.00)	**$0.00**	**$0.00**	**$0.00**		$ (75,000.00)	
	TOTAL TRANSFERS	**$ (902,048.00)**	**$ (89,000.00)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$ (75,000.00)	
EXPENDITURES									
296-2403-43740	PRINTING/PUBLISHING	$0.00	**$0.00**	**$0.00**	**$815.00**	**$810.65**	**$0.00**	$0.00	
296-2403-43998	INTERCEPT	$21,015.00	$19,263.75	**$18,000.00**	**$17,185.00**	**$0.00**	**$0.00**	$0.00	
296-2403-43999	OPERATING COSTS	$9,354.17	$12,055.71	**$13,000.00**	**$13,000.00**	**$13,645.84**	**$177.66**	$13,000.00	GRT Rev admin costs
296-2403-44613	NON - CAPITAL ITEMS	$14,321.18	$13,475.01	**$25,000.00**	**$25,000.00**	**$4,639.91**	**$0.00**	$15,000.00	
296-2403-44615	SAFETY EQUIPMENT	$14,136.35	$20,112.60	**$24,000.00**	**$24,000.00**	**$4,749.19**	**$359.00**	$24,000.00	
296-2403-44616	TRAINING SUPPLIES	$322.29	$2,295.27	**$5,000.00**	**$5,000.00**	**$661.12**	**$0.00**	$5,000.00	
296-2403-48598	PROFESSIONAL SERVICES	$16,694.50	$23,002.32	**$25,000.00**	**$25,000.00**	**$12,974.75**	**$1,370.58**	$15,000.00	
	TOTAL EXPENDITURES	**$77,732.41**	**$90,204.66**	**$110,000.00**	**$110,000.00**	**$37,481.46**	**$1,907.24**	$72,000.00	
CAPITAL OUTLAY									
296-2403-80805	BUILDINGS & STRUCTURES			**$200,000.00**	**$305,000.00**	**$201,100.00**	**$0.00**	$215,000.00	
296-2403-80810	OTHER CAPITAL EQUIP./VEHICLES	$99,137.55	$144,999.97	**$175,000.00**	**$70,000.00**	**$10,256.00**	**$40,075.61**	$0.00	
TOTAL CAPITAL OUTLAY		**$99,137.55**	**$144,999.97**	**$375,000.00**	**$375,000.00**	**$211,356.00**	**$40,075.61**	$250,000.00	WITH CASH/PER MANAGER
	TOTAL EXPENDITURES	**$176,869.96**	**$235,204.63**	**$485,000.00**	**$485,000.00**	**$248,837.46**	**$41,982.85**	$322,000.00	INTERIM BUDGET

298 POLICE DEPARTMENT DONATIONS

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
298-2105-37394	Shop W/Cop Donations		$6,560.77	$10,000.00	$10,000.00	$5,722.00	$0.00		BAR when cash received
298-2106-37394	Dare Program Donations		$2,500.00	$2,500.00	$2,500.00	$0.00	$0.00		BAR when cash received
	TOTAL REVENUE	$4,311.11	$9,060.77	$0.00	$12,500.00	$5,722.00	$0.00	$0.00	
EXPENDITURES									
298-2105-45607	Shop W/Cop Expenses		$4,500.00	$20,000.00	$20,000.00	$13,200.00	$0.00	$3,568.00	Ending Cash
298-2106-45607	Dare Program Expenses		$1,009.47	$2,500.00	$2,500.00	$0.00	$0.00	$1,490.00	Ending Cash
TOTAL OPERATING EXPENSES		$2,154.55	$5,509.47	$22,500.00	$22,500.00	$13,200.00	$0.00	$5,058.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY			$0.00						
	TOTAL EXPENDITURES	$2,154.55	$5,509.47	$22,500.00	$22,500.00	$13,200.00	$0.00	$5,058.00	INTERIM BUDGET

299 SPECIAL REVENUE

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
299-2004-32375	STATE GRANT ENDWI	$0.00	$0.00	$0.00	$3,570.00	$0.00	$0.00	$3,570.00	NMDOT Traffic Safety Grant
299-2005-32375	STATE GRANT BKLUP	$0.00	$0.00	$0.00	$1,075.00	$0.00	$0.00	$1,075.00	NMDOT Traffic Safety Grant
299-2006-32375	STATE GRANT STEP	$0.00	$0.00	$0.00	$7,570.00	$0.00	$0.00	$7,570.00	NMDOT Traffic Safety Grant
299-7040-32375	STATE GRANT JAG FY25	$0.00	$0.00	$0.00	$11,978.00	$11,968.96	$0.00	$0.00	JAG Grant FY 25
299-7047-32375	STATE GRANT JAG GRANT 23-JAG-TORCC-SFY25	$0.00	$0.00	$0.00	$31,930.00	$0.00	$0.00	$0.00	JAG GRANT 23-JAG-TORCC-SFY25
299-7051-32375	BFAS GRANT - MEDICAL TREATMENT	$0.00	$0.00	$0.00	$12,500.00	$12,500.00	$0.00	$0.00	BFAS GRANT - MEDICAL TREATMENT
299-7052-32375	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI	$0.00	$0.00	$0.00	$41,476.00	$0.00	$0.00	$0.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-9999-36373	INTEREST INCOME	$249.48	$307.01	$250.00	$250.00	$26.49	$0.00	$40.00	
299-7041-37371	BFAS GRANT	$0.00	$0.00	$0.00	$5,000.00	$5,000.00	$0.00	$0.00	BFAS Grant 10-01-24 to 09-30-25
299-7043-37371	BFAS 2025 TEACHING & LEARNING GRANT	$0.00	$0.00	$0.00	$1,700.00	$1,405.00	$0.00	$0.00	BFAS 2025 Teaching & Learning Grant
	TOTAL REVENUE	$249.48	$307.01	$250.00	$117,049.00	$30,900.45	$0.00	$12,255.00	
TRANSFERS IN (OUT)									
299-9999-39935	IN	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00	
299-7040-39935	IN	$0.00	$0.00	$0.00	$11,978.00	$11,969.00			JAG Grant FY 25
299-7043-39935	IN				$1,700.00				BFAS 2025 Teaching & Learning Grant
299-7040-49930	OUT	$0.00	$0.00	$0.00	-$11,978.00	$0.00		$0.00	JAG Grant FY 25
	TOTAL TRANSFERS	$0.00	$0.00	$0.00	$0.00	$11,969.00	$0.00	$0.00	
EXPENDITURES									
299-2004-40125	OVERTIME WAGES -STATE GRANT ENDWI	$0.00	$0.00	$0.00	$3,570.00	$0.00	$0.00	$3,570.00	NMDOT Traffic Safety Grant
299-2005-40125	OVERTIME WAGES -STATE GRANT BKLUP	$0.00	$0.00	$0.00	$1,075.00	$0.00	$0.00	$1,075.00	NMDOT Traffic Safety Grant
299-2006-40125	OVERTIME WAGES -STATE GRANT STEP	$0.00	$0.00	$0.00	$7,570.00	$0.00	$0.00	$7,570.00	NMDOT Traffic Safety Grant
299-7043-42310	PER DIEM BFAS 2025 TEACHING & LEARNING GRANT	$0.00	$0.00	$0.00	$1,700.00	$1,689.53	$0.00	$0.00	BFAS 2025 Teaching & Learning Grant
299-7040-44607	FIELD SUPPLIES/OTHER STATE GRANT JAG FY25	$0.00	$0.00	$0.00	$11,978.00	$11,968.96	$0.00	$0.00	JAG Grant FY 25
299-7047-44607	SUPPLIES/EQUIPMENT JAG GRANT 23-JAG-TORCC-SFY2	$0.00	$0.00	$0.00	$31,930.00	$31,930.00	$0.00	$0.00	JAG GRANT 23-JAG-TORCC-SFY25
299-7051-48710	PROFESSIONAL SERV. BFAS GRANT - MEDICAL TREATM	$0.00	$0.00	$0.00	$12,500.00	$0.00	$0.00	$0.00	BFAS GRANT - MEDICAL TREATMENT
299-7052-40110	SALARIES -2022-2023 15PBYA-23-GG-00024-BSCI	$0.00	$0.00	$0.00	$18,000.00	$0.00	$0.00	$18,000.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-7052-42310	EMPLOYEE TRAVEL 2022-2023 15PBYA-23-GG-00024-BSC	$0.00	$0.00	$0.00	$1,000.00	$0.00	$0.00	$1,000.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-7052-43999	OPERATING COSTS 2022-2023 15PBYA-23-GG-00024-BSC	$0.00	$0.00	$0.00	$736.00	$0.00	$0.00	$736.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
299-7052-48599	PROFESSIONAL SERV. 2022-2023 15PBYA-23-GG-00024-B	$0.00	$0.00	$0.00	$21,740.00	$0.00	$0.00	$21,740.00	STATE GRANT 2022-2023 15PBYA-23-GG-00024-BSCI
TOTAL OPERATING EXPENSES		$0.00	$0.00	$0.00	$111,799.00	$45,588.49	$0.00	$12,215.00	
CAPITAL OUTLAY									
TOTAL CAPITAL OUTLAY		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$111,799.00	$45,588.49	$0.00	$12,215.00	INTERIM BUDGET

Truth or Consequences

My Budget Report
Account Summary
For Fiscal: 2024-2025 Period Ending: 05/31/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 301 - Impact Fees Account								
Department: 3503 - Effluent								
Revenue								
301-3503-34374	WATER IMPACT FEE	800.00	800.00	0.00	112.50	0.00	-687.50	14.06 %
301-3503-34375	WASTE WATER IMPACT FEES	800.00	800.00	0.00	112.50	0.00	-687.50	14.06 %
301-3503-36373	INTEREST INCOME	200.00	200.00	0.00	41.21	0.00	-158.79	20.61 %
301-3503-36411	INVESTMENT INTEREST	2,000.00	2,000.00	0.00	2,177.47	0.00	177.47	108.87 %
	Revenue Total:	**3,800.00**	**3,800.00**	**0.00**	**2,443.68**	**0.00**	**-1,356.32**	**64.31%**
Expense								
301-3503-45555	Miscellaneuos Exp	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00 %
	Expense Total:	**150,000.00**	**150,000.00**	**0.00**	**0.00**	**0.00**	**150,000.00**	**0.00%**
	Department: 3503 - Effluent Surplus (Deficit):	**-146,200.00**	**-146,200.00**	**0.00**	**2,443.68**	**0.00**	**148,643.68**	**-1.67%**
	Fund: 301 - Impact Fees Account Surplus (Deficit):	**-146,200.00**	**-146,200.00**	**0.00**	**2,443.68**	**0.00**	**148,643.68**	**-1.67%**
Fund: 303 - Vet Wall								
Department: 4703 - Vet Wall								
Revenue								
303-4703-39935	TRANSFER IN	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00	100.00 %
	Revenue Total:	**2,000.00**	**2,000.00**	**0.00**	**2,000.00**	**0.00**	**0.00**	**100.00%**
Expense								
303-4703-43775	TELEPHONE	2,000.00	3,150.00	0.00	2,389.71	760.29	0.00	100.00 %
303-4703-47415	MAINTENANCE--REPAIRS GROUNDS -ROADWAYS	2,300.00	1,150.00	0.00	0.00	0.00	1,150.00	0.00 %
	Expense Total:	**4,300.00**	**4,300.00**	**0.00**	**2,389.71**	**760.29**	**1,150.00**	**73.26%**
	Department: 4703 - Vet Wall Surplus (Deficit):	**-2,300.00**	**-2,300.00**	**0.00**	**-389.71**	**-760.29**	**1,150.00**	**50.00%**
	Fund: 303 - Vet Wall Surplus (Deficit):	**-2,300.00**	**-2,300.00**	**0.00**	**-389.71**	**-760.29**	**1,150.00**	**50.00%**
Fund: 304 - Senior Grants								
Department: 4903 - Senior Grants								
Revenue								
304-4903-32010	STATE - AGENCY ON AGING	135,000.00	135,000.00	0.00	35,000.00	0.00	-100,000.00	25.93 %
304-4903-32314	EQUIPMENT VEHICLE SJOA GRANT REIMB	32,000.00	32,000.00	0.00	0.00	0.00	-32,000.00	0.00 %
304-4903-32315	BUILDING RENOVATIONS SJOA REIMB	60,000.00	60,000.00	0.00	40,756.94	0.00	-19,243.06	67.93 %
	Revenue Total:	**227,000.00**	**227,000.00**	**0.00**	**75,756.94**	**0.00**	**-151,243.06**	**33.37%**
Expense								
304-4903-43403	REGULAR BUILDING MAINT	75,000.00	75,000.00	18,403.12	50,319.56	5,425.00	19,255.44	74.33 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
304-4903-43999	OPERATING COSTS	35,000.00	35,000.00	0.00	35,000.00	0.00	0.00	100.00 %
304-4903-80810	EQUIPMENT VEHICLE SJOA GRANT	32,000.00	32,000.00	0.00	0.00	0.00	32,000.00	0.00 %
	Expense Total:	**142,000.00**	**142,000.00**	**18,403.12**	**85,319.56**	**5,425.00**	**51,255.44**	**63.90%**
	Department: 4903 - Senior Grants Surplus (Deficit):	**85,000.00**	**85,000.00**	**-18,403.12**	**-9,562.62**	**-5,425.00**	**-99,987.62**	**-17.63%**
Department: 7039 - SJOA GRANT A23H2062								
Revenue								
304-7039-32314	Local / State Grants/Loans	0.00	31,617.00	0.00	0.00	0.00	-31,617.00	0.00 %
304-7039-39935	Transfer In	0.00	31,617.00	0.00	0.00	0.00	-31,617.00	0.00 %
	Revenue Total:	**0.00**	**63,234.00**	**0.00**	**0.00**	**0.00**	**-63,234.00**	**0.00%**
Expense								
304-7039-49930	Transfer Out	0.00	31,617.00	0.00	0.00	0.00	31,617.00	0.00 %
304-7039-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	0.00	31,617.00	0.00	0.00	31,617.00	0.00	100.00 %
	Expense Total:	**0.00**	**63,234.00**	**0.00**	**0.00**	**31,617.00**	**31,617.00**	**50.00%**
	Department: 7039 - SJOA GRANT A23H2062 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-31,617.00**	**-31,617.00**	**0.00%**
Department: 7046 - SJOA Grant Agreement A2412022 - Vehicle Purchase								
Revenue								
304-7046-32314	Local / State Grants/Loans SJOA GRANT A2412022	0.00	50,000.00	0.00	0.00	0.00	-50,000.00	0.00 %
304-7046-39935	Transfer In SJOA GRANT A2412022	0.00	50,000.00	0.00	0.00	0.00	-50,000.00	0.00 %
	Revenue Total:	**0.00**	**100,000.00**	**0.00**	**0.00**	**0.00**	**-100,000.00**	**0.00%**
Expense								
304-7046-49930	Transfer Out SJOA GRANT A2412022	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
304-7046-80810	OTHER CAPITAL EQUIP VEHICLES SJOA GRANT A2412022	0.00	50,000.00	42,761.00	42,761.00	0.00	7,239.00	85.52 %
	Expense Total:	**0.00**	**100,000.00**	**42,761.00**	**42,761.00**	**0.00**	**57,239.00**	**42.76%**
Department: 7046 - SJOA Grant Agreement A2412022 - Vehicle Purchase Surplus (Deficit):		**0.00**	**0.00**	**-42,761.00**	**-42,761.00**	**0.00**	**-42,761.00**	**0.00%**
Department: 7049 - SJOA Grant Agreement A2412021 - Vehicle Purchase								
Revenue								
304-7049-32314	Local / State Grants/Loans SJOA A2412021	0.00	60,883.00	0.00	0.00	0.00	-60,883.00	0.00 %
304-7049-39935	Transfer In SJOA GRANT A2412021	0.00	60,883.00	0.00	0.00	0.00	-60,883.00	0.00 %
	Revenue Total:	**0.00**	**121,766.00**	**0.00**	**0.00**	**0.00**	**-121,766.00**	**0.00%**
Expense								
304-7049-49930	Transfer Out SJOA GRANT A2412021	0.00	60,883.00	0.00	0.00	0.00	60,883.00	0.00 %
304-7049-80810	OTHER CAPITAL EQUIP VEHICLE SJOA A2412021	0.00	60,883.00	0.00	0.00	51,554.50	9,328.50	84.68 %
	Expense Total:	**0.00**	**121,766.00**	**0.00**	**0.00**	**51,554.50**	**70,211.50**	**42.34%**
Department: 7049 - SJOA Grant Agreement A2412021 - Vehicle Purchase Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**-51,554.50**	**-51,554.50**	**0.00%**
	Fund: 304 - Senior Grants Surplus (Deficit):	**85,000.00**	**85,000.00**	**-61,164.12**	**-52,323.62**	**-88,596.50**	**-225,920.12**	**-165.79%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 305 - CI Gen								
Department: 6003 - CI Gen								
Revenue								
305-6003-36373	INTEREST INCOME	70.00	70.00	0.00	35.83	0.00	-34.17	51.19 %
	Revenue Total:	**70.00**	**70.00**	**0.00**	**35.83**	**0.00**	**-34.17**	**51.19%**
Expense								
305-6003-43550	MAINTENANCE & REPAIR GROUNDS/ROADWAYS	85,000.00	85,000.00	0.00	0.00	0.00	85,000.00	0.00 %
	Expense Total:	**85,000.00**	**85,000.00**	**0.00**	**0.00**	**0.00**	**85,000.00**	**0.00%**
	Department: 6003 - CI Gen Surplus (Deficit):	**-84,930.00**	**-84,930.00**	**0.00**	**35.83**	**0.00**	**84,965.83**	**-0.04%**
Department: 7029 - ANIMAL SHELTER GRANT 23-H3214								
Revenue								
305-7029-32380	Local / State Grants/Loans	445,500.00	445,500.00	0.00	0.00	0.00	-445,500.00	0.00 %
	Revenue Total:	**445,500.00**	**445,500.00**	**0.00**	**0.00**	**0.00**	**-445,500.00**	**0.00%**
Expense								
305-7029-80805	BUILDINGS & STRUCTURES	445,500.00	445,500.00	0.00	0.00	37,068.00	408,432.00	8.32 %
	Expense Total:	**445,500.00**	**445,500.00**	**0.00**	**0.00**	**37,068.00**	**408,432.00**	**8.32%**
	Department: 7029 - ANIMAL SHELTER GRANT 23-H3214 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-37,068.00**	**-37,068.00**	**0.00%**
	Fund: 305 - CI Gen Surplus (Deficit):	**-84,930.00**	**-84,930.00**	**0.00**	**35.83**	**-37,068.00**	**47,897.83**	**43.60%**
Fund: 306 - CI Jt Uti								
Department: 6103 - CI Jt Uti								
Revenue								
306-6103-36373	INTEREST INCOME	100.00	100.00	0.00	21.93	0.00	-78.07	21.93 %
	Revenue Total:	**100.00**	**100.00**	**0.00**	**21.93**	**0.00**	**-78.07**	**21.93%**
Expense								
306-6103-48598	PROFESSIONAL SERVICES	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00 %
	Expense Total:	**50,000.00**	**50,000.00**	**0.00**	**0.00**	**0.00**	**50,000.00**	**0.00%**
	Department: 6103 - CI Jt Uti Surplus (Deficit):	**-49,900.00**	**-49,900.00**	**0.00**	**21.93**	**0.00**	**49,921.93**	**-0.04%**
	Fund: 306 - CI Jt Uti Surplus (Deficit):	**-49,900.00**	**-49,900.00**	**0.00**	**21.93**	**0.00**	**49,921.93**	**-0.04%**
Fund: 311 - R&R Sewer								
Department: 8103 - R&R Sewer								
Revenue								
311-8103-36411	INVESTMENT INTEREST-R&R SEWER CD	2,000.00	2,000.00	0.00	3,093.11	0.00	1,093.11	154.66 %
	Revenue Total:	**2,000.00**	**2,000.00**	**0.00**	**3,093.11**	**0.00**	**1,093.11**	**154.66%**
	Department: 8103 - R&R Sewer Total:	**2,000.00**	**2,000.00**	**0.00**	**3,093.11**	**0.00**	**1,093.11**	**154.66%**
	Fund: 311 - R&R Sewer Total:	**2,000.00**	**2,000.00**	**0.00**	**3,093.11**	**0.00**	**1,093.11**	**154.66%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 312 - R&R Airport								
Department: 7014 - NM DOT AVIATION GRANT CONS.								
Revenue								
312-7014-32375	OTHER STATE GRANTS	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Revenue Total:	**22,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
312-7014-44607	FIELD SUPPLIES	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
	Expense Total:	**22,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Department: 7014 - NM DOT AVIATION GRANT CONS. Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7024 - Fuel Farm Upgrades & Mitigate Airfield Safety Issues (TCS-22-01)								
Revenue								
312-7024-32375	OTHER STATE GRANTS	720,000.00	720,000.00	0.00	526,485.00	0.00	-193,515.00	73.12 %
	Revenue Total:	**720,000.00**	**720,000.00**	**0.00**	**526,485.00**	**0.00**	**-193,515.00**	**73.12%**
Expense								
312-7024-47415	MAINTENANCE--REPAIRS GROUNDS -ROADWAYS	720,000.00	720,000.00	0.00	1,147,132.47	126,294.72	-553,427.19	176.86 %
	Expense Total:	**720,000.00**	**720,000.00**	**0.00**	**1,147,132.47**	**126,294.72**	**-553,427.19**	**176.86%**
	Department: 7024 - Fuel Farm Upgrades & Mitigate Airfield Safety Issues (TCS-22-01) Surp	**0.00**	**0.00**	**0.00**	**-620,647.47**	**-126,294.72**	**-746,942.19**	**0.00%**
Department: 7028 - TCS-24-01 AIRFIELD MAINTENANCE & CONSUMABLES								
Revenue								
312-7028-32375	OTHER STATE GRANTS	0.00	22,000.00	0.00	0.00	0.00	-22,000.00	0.00 %
	Revenue Total:	**0.00**	**22,000.00**	**0.00**	**0.00**	**0.00**	**-22,000.00**	**0.00%**
Expense								
312-7028-44607	FIELD SUPPLIES	0.00	22,000.00	0.00	13,926.23	0.00	8,073.77	63.30 %
	Expense Total:	**0.00**	**22,000.00**	**0.00**	**13,926.23**	**0.00**	**8,073.77**	**63.30%**
	Department: 7028 - TCS-24-01 AIRFIELD MAINTENANCE & CONSUMABLES Surplus (Deficit	**0.00**	**0.00**	**0.00**	**-13,926.23**	**0.00**	**-13,926.23**	**0.00%**
Department: 7035 - FUEL FARM/TERMINAL APRON IMPROV								
Revenue								
312-7035-31375	Federal Grants/Loans	0.00	1,128,883.00	0.00	586,499.31	0.00	-542,383.69	51.95 %
312-7035-39935	Transfer In	0.00	1,128,833.00	0.00	0.00	0.00	-1,128,833.00	0.00 %
	Revenue Total:	**0.00**	**2,257,716.00**	**0.00**	**586,499.31**	**0.00**	**-1,671,216.69**	**25.98%**
Expense								
312-7035-47415	Maintenance GROUNDS & ROADWAYS	0.00	1,128,883.00	0.00	713,351.25	308,602.37	106,929.38	90.53 %
312-7035-49930	Transfer Out	0.00	1,128,883.00	0.00	0.00	0.00	1,128,883.00	0.00 %
	Expense Total:	**0.00**	**2,257,766.00**	**0.00**	**713,351.25**	**308,602.37**	**1,235,812.38**	**45.26%**
	Department: 7035 - FUEL FARM/TERMINAL APRON IMPROV Surplus (Deficit):	**0.00**	**-50.00**	**0.00**	**-126,851.94**	**-308,602.37**	**-435,404.31**	**70,908.62%**
Department: 7036 - FUEL FARM/TERM APRON IMPRV 027-2024								
Revenue								
312-7036-31375	Federal Grants/Loans	0.00	336,000.00	0.00	174,565.27	0.00	-161,434.73	51.95 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
312-7036-39935	Transfer In	0.00	336,000.00	0.00	0.00	0.00	-336,000.00	0.00 %
	Revenue Total:	**0.00**	**672,000.00**	**0.00**	**174,565.27**	**0.00**	**-497,434.73**	**25.98%**
Expense								
312-7036-47415	Maintenance GROUNDS & ROADWAYS	0.00	336,000.00	0.00	-105,188.21	91,852.20	349,336.01	-3.97 %
312-7036-49930	Transfer Out	0.00	336,000.00	0.00	0.00	0.00	336,000.00	0.00 %
	Expense Total:	**0.00**	**672,000.00**	**0.00**	**-105,188.21**	**91,852.20**	**685,336.01**	**-1.98%**
	Department: 7036 - FUEL FARM/TERM APRON IMPRV 027-2024 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**279,753.48**	**-91,852.20**	**187,901.28**	**0.00%**
Department: 7037 - TCS-25-01 NMDOT AVIATION								
Revenue								
312-7037-32380	Local / State Grants/Loans	0.00	24,079.00	0.00	0.00	0.00	-24,079.00	0.00 %
312-7037-39935	Transfer In	0.00	24,079.00	0.00	0.00	0.00	-24,079.00	0.00 %
	Revenue Total:	**0.00**	**48,158.00**	**0.00**	**0.00**	**0.00**	**-48,158.00**	**0.00%**
Expense								
312-7037-47415	Maintenance GROUNDS & ROADWAYS	0.00	24,079.00	0.00	-7,548.41	6,592.73	25,034.68	-3.97 %
312-7037-49930	Transfer Out	0.00	24,079.00	0.00	0.00	0.00	24,079.00	0.00 %
	Expense Total:	**0.00**	**48,158.00**	**0.00**	**-7,548.41**	**6,592.73**	**49,113.68**	**-1.98%**
	Department: 7037 - TCS-25-01 NMDOT AVIATION Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**7,548.41**	**-6,592.73**	**955.68**	**0.00%**
Department: 7050 - TCS-25-01 #AVA1629 NMDOT Aviation								
Revenue								
312-7050-32375	State Grants TCS-25-01 #AVA1629 NM DOT	0.00	146,489.00	0.00	76,131.00	0.00	-70,358.00	51.97 %
312-7050-39935	Transfer In TCS-25-01 #AVA1629 NMDOT Aviation	0.00	146,489.00	0.00	0.00	0.00	-146,489.00	0.00 %
	Revenue Total:	**0.00**	**292,978.00**	**0.00**	**76,131.00**	**0.00**	**-216,847.00**	**25.99%**
Expense								
312-7050-47415	Maint GROUNDS & ROADWAYS TCS-25-01 #AVA1629 NMD	0.00	146,489.00	0.00	1,925.76	40,035.12	104,528.12	28.64 %
312-7050-49930	Transfer Out TCS-25-01 #AVA1629 NMDOT Aviation	0.00	146,489.00	0.00	0.00	0.00	146,489.00	0.00 %
	Expense Total:	**0.00**	**292,978.00**	**0.00**	**1,925.76**	**40,035.12**	**251,017.12**	**14.32%**
	Department: 7050 - TCS-25-01 #AVA1629 NMDOT Aviation Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**74,205.24**	**-40,035.12**	**34,170.12**	**0.00%**
	Fund: 312 - R&R Airport Surplus (Deficit):	**0.00**	**-50.00**	**0.00**	**-399,918.51**	**-573,377.14**	**-973,245.65**	**46,591.30%**
Fund: 313 - R&R Water								
Department: 8503 - R&R Water								
Revenue								
313-8503-36411	INVESTMENT INTEREST-R&R WATER CD	1,500.00	1,500.00	0.00	6,648.68	0.00	5,148.68	443.25 %
	Revenue Total:	**1,500.00**	**1,500.00**	**0.00**	**6,648.68**	**0.00**	**5,148.68**	**443.25%**
	Department: 8503 - R&R Water Total:	**1,500.00**	**1,500.00**	**0.00**	**6,648.68**	**0.00**	**5,148.68**	**443.25%**
	Fund: 313 - R&R Water Total:	**1,500.00**	**1,500.00**	**0.00**	**6,648.68**	**0.00**	**5,148.68**	**443.25%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 314 - CDBG								
Department: 7030 - CDBG Comprehensive Plan								
Revenue								
314-7030-32375	OTHER STATE GRANTS	0.00	50,000.00	0.00	0.00	0.00	-50,000.00	0.00 %
314-7030-39935	Transfer In	0.00	5,000.00	0.00	0.00	0.00	-5,000.00	0.00 %
	Revenue Total:	**0.00**	**55,000.00**	**0.00**	**0.00**	**0.00**	**-55,000.00**	**0.00%**
Expense								
314-7030-48598	Professional Serv/Contracts	0.00	55,000.00	0.00	0.00	54,886.31	113.69	99.79 %
	Expense Total:	**0.00**	**55,000.00**	**0.00**	**0.00**	**54,886.31**	**113.69**	**99.79%**
	Department: 7030 - CDBG Comprehensive Plan Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-54,886.31**	**-54,886.31**	**0.00%**
Department: 8603 - CDBG								
Revenue								
314-8603-32375	OTHER STATE GRANTS	750,000.00	750,000.00	0.00	28,673.82	0.00	-721,326.18	3.82 %
314-8603-39935	TRANSFER IN	75,000.00	75,000.00	0.00	25,000.00	0.00	-50,000.00	33.33 %
	Revenue Total:	**825,000.00**	**825,000.00**	**0.00**	**53,673.82**	**0.00**	**-771,326.18**	**6.51%**
Expense								
314-8603-44607	FIELD SUPPLIES	825,000.00	825,000.00	0.00	0.00	0.00	825,000.00	0.00 %
314-8603-48598	Professional Serv/Contracts	0.00	0.00	0.00	36,153.86	23,791.49	-59,945.35	0.00 %
	Expense Total:	**825,000.00**	**825,000.00**	**0.00**	**36,153.86**	**23,791.49**	**765,054.65**	**7.27%**
	Department: 8603 - CDBG Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**17,519.96**	**-23,791.49**	**-6,271.53**	**0.00%**
	Fund: 314 - CDBG Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**17,519.96**	**-78,677.80**	**-61,157.84**	**0.00%**
Fund: 315 - CI Reserve								
Department: 3803 - Water								
Revenue								
315-3803-32390	WATER REVENUE BOND 2023	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00 %
315-3803-39935	TRANSFER IN	0.00	0.00	0.00	187,504.78	0.00	187,504.78	0.00 %
	Revenue Total:	**250,000.00**	**250,000.00**	**0.00**	**187,504.78**	**0.00**	**-62,495.22**	**75.00%**
Expense								
315-3803-80860	INFRASTRUCTURE	0.00	250,000.00	0.00	187,504.78	0.00	62,495.22	75.00 %
	Expense Total:	**0.00**	**250,000.00**	**0.00**	**187,504.78**	**0.00**	**62,495.22**	**75.00%**
	Department: 3803 - Water Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 3804 - Operating Costs								
Revenue								
315-3804-32390	WATER REVENUE BOND 2024	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00 %
	Revenue Total:	**250,000.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**-250,000.00**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense								
315-3804-80860	INFRASTRUCTURE	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00 %
	Expense Total:	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**0.00%**
	Department: 3804 - Operating Costs Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 4003 - BOND 2023								
Revenue								
315-4003-32390	WW REVENUE BOND 2023	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00 %
315-4003-39935	Transfer In	0.00	0.00	0.00	11,379.38	0.00	11,379.38	0.00 %
	Revenue Total:	**250,000.00**	**250,000.00**	**0.00**	**11,379.38**	**0.00**	**-238,620.62**	**4.55%**
Expense								
315-4003-80860	INFRASTRUCTURE	0.00	250,000.00	0.00	11,379.38	0.00	238,620.62	4.55 %
	Expense Total:	**0.00**	**250,000.00**	**0.00**	**11,379.38**	**0.00**	**238,620.62**	**4.55%**
	Department: 4003 - BOND 2023 Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 4004 - Field Supplies								
Revenue								
315-4004-32390	WW REVENUE BOND 2024	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00 %
	Revenue Total:	**250,000.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**-250,000.00**	**0.00%**
Expense								
315-4004-80860	INFRASTRUCTURE	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00 %
	Expense Total:	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**0.00%**
	Department: 4004 - Field Supplies Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 4503 - Muni Street								
Revenue								
315-4503-32390	STREETS REVENUE BOND 2023	0.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00 %
	Revenue Total:	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**-250,000.00**	**0.00%**
Expense								
315-4503-80860	INFRASTRUCTURE	0.00	500,000.00	0.00	0.00	0.00	500,000.00	0.00 %
	Expense Total:	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**500,000.00**	**0.00%**
	Department: 4503 - Muni Street Surplus (Deficit):	**0.00**	**-250,000.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**0.00%**
Department: 4504 - BOND 2024								
Revenue								
315-4504-32390	STREETS REVENUE BOND 2024	0.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00 %
	Revenue Total:	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**-250,000.00**	**0.00%**
	Department: 4504 - BOND 2024 Total:	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**-250,000.00**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Department: 7027 - Comm Project Funding Wtr Infrastructure								
Revenue								
315-7027-32386	Local / State Grants/Loans	1,600,000.00	1,600,000.00	0.00	0.00	0.00	-1,600,000.00	0.00 %
	Revenue Total:	**1,600,000.00**	**1,600,000.00**	**0.00**	**0.00**	**0.00**	**-1,600,000.00**	**0.00%**
Expense								
315-7027-48598	Professional Serv/Contracts	1,600,000.00	1,600,000.00	112,992.36	429,632.80	1,170,367.20	0.00	100.00 %
	Expense Total:	**1,600,000.00**	**1,600,000.00**	**112,992.36**	**429,632.80**	**1,170,367.20**	**0.00**	**100.00%**
	Department: 7027 - Comm Project Funding Wtr Infrastructure Surplus (Deficit):	**0.00**	**0.00**	**-112,992.36**	**-429,632.80**	**-1,170,367.20**	**-1,600,000.00**	**0.00%**
Department: 8001 - PPRF-4968 TECHNOLOGY EQUIPMENT								
Revenue								
315-8001-39935	TRANSFER IN	0.00	0.00	0.00	64,903.99	0.00	64,903.99	0.00 %
	Revenue Total:	**0.00**	**0.00**	**0.00**	**64,903.99**	**0.00**	**64,903.99**	**0.00%**
Expense								
315-8001-80845	CAPITAL IMPROVEMENTS EQUIPMENT	0.00	0.00	0.00	59,462.52	0.00	-59,462.52	0.00 %
	Expense Total:	**0.00**	**0.00**	**0.00**	**59,462.52**	**0.00**	**-59,462.52**	**0.00%**
	Department: 8001 - PPRF-4968 TECHNOLOGY EQUIPMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**5,441.47**	**0.00**	**5,441.47**	**0.00%**
Department: 8004 - PPRF-4968 BUILDING RENOVATION-ROOFING								
Expense								
315-8004-43403	REGULAR BUILDING MAINTENANCE	0.00	0.00	0.00	34,767.72	0.00	-34,767.72	0.00 %
	Expense Total:	**0.00**	**0.00**	**0.00**	**34,767.72**	**0.00**	**-34,767.72**	**0.00%**
	Department: 8004 - PPRF-4968 BUILDING RENOVATION-ROOFING Total:	**0.00**	**0.00**	**0.00**	**34,767.72**	**0.00**	**-34,767.72**	**0.00%**
Department: 8006 - PPRF-4968 VEHICLES								
Revenue								
315-8006-39935	TRANSFER IN	0.00	0.00	0.00	78,228.00	0.00	78,228.00	0.00 %
	Revenue Total:	**0.00**	**0.00**	**0.00**	**78,228.00**	**0.00**	**78,228.00**	**0.00%**
Expense								
315-8006-80810	CAPITAL PURCHASES VEHICLES	0.00	0.00	0.00	78,228.00	0.00	-78,228.00	0.00 %
	Expense Total:	**0.00**	**0.00**	**0.00**	**78,228.00**	**0.00**	**-78,228.00**	**0.00%**
	Department: 8006 - PPRF-4968 VEHICLES Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 8007 - PPRF-4968 RECREATIONAL-PARKS								
Revenue								
315-8007-39935	TRANSFER IN	0.00	0.00	0.00	17,528.62	0.00	17,528.62	0.00 %
	Revenue Total:	**0.00**	**0.00**	**0.00**	**17,528.62**	**0.00**	**17,528.62**	**0.00%**
Expense								
315-8007-47415	MAINTENANCE & REPAIRS GROUNDS/ROADWAYS	1,000,000.00	1,000,000.00	0.00	17,528.62	0.00	982,471.38	1.75 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
315-8007-48598	PROFESSIONAL SERVICES	0.00	0.00	0.00	1,792.39	0.00	-1,792.39	0.00 %
	Expense Total:	**1,000,000.00**	**1,000,000.00**	**0.00**	**19,321.01**	**0.00**	**980,678.99**	**1.93%**
	Department: 8007 - PPRF-4968 RECREATIONAL-PARKS Surplus (Deficit):	**-1,000,000.00**	**-1,000,000.00**	**0.00**	**-1,792.39**	**0.00**	**998,207.61**	**0.18%**
Department: 8010 - RALPH EDWARDS PARK/SKATE PARK PROJECT								
Expense								
315-8010-45600	ENTITY MATCH	0.00	162,641.00	0.00	0.00	0.00	162,641.00	0.00 %
315-8010-48598	Professional Serv/Contracts	0.00	0.00	0.00	39,781.29	1,893.77	-41,675.06	0.00 %
315-8010-80860	INFRASTRUCTURE	0.00	322,875.00	0.00	123,438.61	0.00	199,436.39	38.23 %
	Expense Total:	**0.00**	**485,516.00**	**0.00**	**163,219.90**	**1,893.77**	**320,402.33**	**34.01%**
	Department: 8010 - RALPH EDWARDS PARK/SKATE PARK PROJECT Total:	**0.00**	**485,516.00**	**0.00**	**163,219.90**	**1,893.77**	**320,402.33**	**34.01%**
Department: 8011 - RALPH EDWARDS PARK/ SKATE PARK IMPROVEMENTS								
Expense								
315-8011-48598	Professional Serv/Contracts	0.00	0.00	0.00	0.00	2,970.11	-2,970.11	0.00 %
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**2,970.11**	**-2,970.11**	**0.00%**
	Department: 8011 - RALPH EDWARDS PARK/ SKATE PARK IMPROVEMENTS Total:	**0.00**	**0.00**	**0.00**	**0.00**	**2,970.11**	**-2,970.11**	**0.00%**
Department: 9003 - CI Reserve								
Revenue								
315-9003-36373	INTEREST INCOME	0.00	0.00	0.00	1,165.76	0.00	1,165.76	0.00 %
315-9003-39935	TRANSFER IN	262,300.00	20,662,300.00	0.00	196,725.00	0.00	-20,465,575.00	0.95 %
	Revenue Total:	**262,300.00**	**20,662,300.00**	**0.00**	**197,890.76**	**0.00**	**-20,464,409.24**	**0.96%**
Expense								
315-9003-49930	TRANSFER OUT	121,908.00	20,963,175.00	0.00	25,000.00	0.00	20,938,175.00	0.12 %
	Expense Total:	**121,908.00**	**20,963,175.00**	**0.00**	**25,000.00**	**0.00**	**20,938,175.00**	**0.12%**
	Department: 9003 - CI Reserve Surplus (Deficit):	**140,392.00**	**-300,875.00**	**0.00**	**172,890.76**	**0.00**	**473,765.76**	**-57.46%**
	Fund: 315 - CI Reserve Surplus (Deficit):	**140,392.00**	**-1,786,391.00**	**-112,992.36**	**-451,080.58**	**-1,175,231.08**	**160,079.34**	**91.04%**
Fund: 316 - Emergency Reserve								
Department: 9103 - Emergency Reserve Jt Util								
Revenue								
316-9103-36373	INTEREST INCOME	100.00	100.00	0.00	54.10	0.00	-45.90	54.10 %
316-9103-36411	INVESTMENT INTEREST-E.R. RESERVE CD	200.00	200.00	0.00	555.25	0.00	355.25	277.63 %
316-9103-39935	TRANSFER IN	12,500.00	12,500.00	0.00	9,375.00	0.00	-3,125.00	75.00 %
	Revenue Total:	**12,800.00**	**12,800.00**	**0.00**	**9,984.35**	**0.00**	**-2,815.65**	**78.00%**
	Department: 9103 - Emergency Reserve Jt Util Total:	**12,800.00**	**12,800.00**	**0.00**	**9,984.35**	**0.00**	**-2,815.65**	**78.00%**
	Fund: 316 - Emergency Reserve Total:	**12,800.00**	**12,800.00**	**0.00**	**9,984.35**	**0.00**	**-2,815.65**	**78.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 317 - WW Reserve								
Department: 9203 - WW Reserve								
Revenue								
317-9203-36373	INTEREST INCOME	100.00	100.00	0.00	47.18	0.00	-52.82	47.18 %
317-9203-36411	INVESTMENT INTEREST-WWR RESERVE CD	500.00	500.00	0.00	1,390.29	0.00	890.29	278.06 %
317-9203-39935	TRANSFER IN	20,030.00	20,030.00	0.00	15,022.50	0.00	-5,007.50	75.00 %
	Revenue Total:	**20,630.00**	**20,630.00**	**0.00**	**16,459.97**	**0.00**	**-4,170.03**	**79.79%**
Expense								
317-9203-47425	SYSTEM REPAIR & MAINT	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00 %
	Expense Total:	**75,000.00**	**75,000.00**	**0.00**	**0.00**	**0.00**	**75,000.00**	**0.00%**
	Department: 9203 - WW Reserve Surplus (Deficit):	**-54,370.00**	**-54,370.00**	**0.00**	**16,459.97**	**0.00**	**70,829.97**	**-30.27%**
	Fund: 317 - WW Reserve Surplus (Deficit):	**-54,370.00**	**-54,370.00**	**0.00**	**16,459.97**	**0.00**	**70,829.97**	**-30.27%**
Fund: 318 - Elec Const Reserve								
Department: 9303 - Elec Const Reserve								
Revenue								
318-9303-36373	INTEREST INCOME	20.00	20.00	0.00	17.41	0.00	-2.59	87.05 %
318-9303-36411	INVESTMENT INTEREST-E.C. RESERVE CD	400.00	400.00	0.00	487.48	0.00	87.48	121.87 %
318-9303-39935	TRANSFER IN	10,000.00	10,000.00	0.00	7,500.00	0.00	-2,500.00	75.00 %
	Revenue Total:	**10,420.00**	**10,420.00**	**0.00**	**8,004.89**	**0.00**	**-2,415.11**	**76.82%**
	Department: 9303 - Elec Const Reserve Total:	**10,420.00**	**10,420.00**	**0.00**	**8,004.89**	**0.00**	**-2,415.11**	**76.82%**
	Fund: 318 - Elec Const Reserve Total:	**10,420.00**	**10,420.00**	**0.00**	**8,004.89**	**0.00**	**-2,415.11**	**76.82%**
Fund: 320 - USDA WATER SYSTEM IMPROVEMENTS								
Department: 6603 - MSD / USDA WATER SYSTEM IMPROVEMENTS								
Revenue								
320-6603-31375	FEDERAL GRANTS	1,350,000.00	1,350,000.00	0.00	0.00	0.00	-1,350,000.00	0.00 %
320-6603-38387	LOAN PROCEEDS	375,000.00	375,000.00	0.00	739,843.93	0.00	364,843.93	197.29 %
	Revenue Total:	**1,725,000.00**	**1,725,000.00**	**0.00**	**739,843.93**	**0.00**	**-985,156.07**	**42.89%**
Expense								
320-6603-80860	INFRASTRUCTURE	1,725,000.00	1,725,000.00	0.00	761,002.68	962,883.12	1,114.20	99.94 %
	Expense Total:	**1,725,000.00**	**1,725,000.00**	**0.00**	**761,002.68**	**962,883.12**	**1,114.20**	**99.94%**
	Department: 6603 - MSD / USDA WATER SYSTEM IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-21,158.75**	**-962,883.12**	**-984,041.87**	**0.00%**
	Fund: 320 - USDA WATER SYSTEM IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-21,158.75**	**-962,883.12**	**-984,041.87**	**0.00%**
Fund: 321 - WATER SYSTEM IMPROVEMENTS								
Department: 7017 - USDA WATER SYSTEM IMPROVEMENTS P1								
Revenue								
321-7017-31375	FEDERAL GRANTS	2,720,000.00	2,720,000.00	0.00	0.00	0.00	-2,720,000.00	0.00 %
321-7017-38387	LOAN PROCEEDS	4,811,000.00	4,811,000.00	0.00	306,535.34	0.00	-4,504,464.66	6.37 %
	Revenue Total:	**7,531,000.00**	**7,531,000.00**	**0.00**	**306,535.34**	**0.00**	**-7,224,464.66**	**4.07%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense								
321-7017-80860	INFRASTRUCTURE	7,531,000.00	7,531,000.00	0.00	306,535.34	323,596.89	6,900,867.77	8.37 %
	Expense Total:	**7,531,000.00**	**7,531,000.00**	**0.00**	**306,535.34**	**323,596.89**	**6,900,867.77**	**8.37%**
Department: 7017 - USDA WATER SYSTEM IMPROVEMENTS P1 Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**-323,596.89**	**-323,596.89**	**0.00%**
Department: 7042 - USDA WATER SYSTEM IMPROV (WISPI 2)								
Revenue								
321-7042-31375	FEDERAL GRANTS	0.00	7,227,000.00	0.00	0.00	0.00	-7,227,000.00	0.00 %
321-7042-38387	LOAN PROCEEDS	0.00	2,673,000.00	0.00	0.00	0.00	-2,673,000.00	0.00 %
	Revenue Total:	**0.00**	**9,900,000.00**	**0.00**	**0.00**	**0.00**	**-9,900,000.00**	**0.00%**
Expense								
321-7042-80860	INFRASTRUCTURE	0.00	9,900,000.00	0.00	0.00	1,065,983.36	8,834,016.64	10.77 %
	Expense Total:	**0.00**	**9,900,000.00**	**0.00**	**0.00**	**1,065,983.36**	**8,834,016.64**	**10.77%**
Department: 7042 - USDA WATER SYSTEM IMPROV (WISPI 2) Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**-1,065,983.36**	**-1,065,983.36**	**0.00%**
Fund: 321 - WATER SYSTEM IMPROVEMENTS Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**-1,389,580.25**	**-1,389,580.25**	**0.00%**
Fund: 340 - ROAD/STREET PROJECTS								
Department: 7031 - Grant 23-ZH5053-52 Louis Armijo Sports Complex Project								
Revenue								
340-7031-32386	Local / State Grants/Loans	0.00	104,000.00	0.00	0.00	0.00	-104,000.00	0.00 %
340-7031-39935	Transfer In	0.00	138,667.00	0.00	0.00	0.00	-138,667.00	0.00 %
	Revenue Total:	**0.00**	**242,667.00**	**0.00**	**0.00**	**0.00**	**-242,667.00**	**0.00%**
Expense								
340-7031-43550	ROADWAY MAINTENANCE	0.00	104,000.00	5,422.45	25,692.51	78,307.49	0.00	100.00 %
340-7031-45600	ENTITY MATCH	0.00	34,667.00	1,807.50	8,564.26	26,102.74	0.00	100.00 %
	Expense Total:	**0.00**	**138,667.00**	**7,229.95**	**34,256.77**	**104,410.23**	**0.00**	**100.00%**
Department: 7031 - Grant 23-ZH5053-52 Louis Armijo Sports Complex Project Surplus (De		**0.00**	**104,000.00**	**-7,229.95**	**-34,256.77**	**-104,410.23**	**-242,667.00**	**-133.33%**
Fund: 340 - ROAD/STREET PROJECTS Surplus (Deficit):		**0.00**	**104,000.00**	**-7,229.95**	**-34,256.77**	**-104,410.23**	**-242,667.00**	**-133.33%**
Fund: 360 - NMFA PROJECTS								
Department: 7009 - NMFA COLONIAS 2020								
Revenue								
360-7009-32700	OTHER STATE GRANTS	500,000.00	500,000.00	0.00	468,053.83	0.00	-31,946.17	93.61 %
360-7009-38387	LOAN PROCEEDS	35,000.00	35,000.00	0.00	52,005.99	0.00	17,005.99	148.59 %
	Revenue Total:	**535,000.00**	**535,000.00**	**0.00**	**520,059.82**	**0.00**	**-14,940.18**	**97.21%**
Expense								
360-7009-80847	ROADWAYS/BRIDGES	535,000.00	535,000.00	0.00	562,811.41	11,587.45	-39,398.86	107.36 %
	Expense Total:	**535,000.00**	**535,000.00**	**0.00**	**562,811.41**	**11,587.45**	**-39,398.86**	**107.36%**
Department: 7009 - NMFA COLONIAS 2020 Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**-42,751.59**	**-11,587.45**	**-54,339.04**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Department: 7021 - NMFA COLONIAS 2021 CIF 5550								
Revenue								
360-7021-32700	LOCAL/STATE GRANTS	450,000.00	450,000.00	0.00	0.00	0.00	-450,000.00	0.00 %
360-7021-38387	LOANS	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	0.00 %
	Revenue Total:	**500,000.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**-500,000.00**	**0.00%**
Expense								
360-7021-80860	INFRASTRUCTURE	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00	0.00 %
	Expense Total:	**500,000.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**500,000.00**	**0.00%**
	Department: 7021 - NMFA COLONIAS 2021 CIF 5550 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7044 - NMFA CIF-6441 WATERLINE REPLACEMENT								
Revenue								
360-7044-32700	LOCAL/STATE GRANTS	0.00	3,960,000.00	0.00	0.00	0.00	-3,960,000.00	0.00 %
360-7044-38387	LOAN PROCEEDS	0.00	440,000.00	0.00	0.00	0.00	-440,000.00	0.00 %
360-7044-39935	Transfer In	0.00	4,840,000.00	0.00	0.00	0.00	-4,840,000.00	0.00 %
	Revenue Total:	**0.00**	**9,240,000.00**	**0.00**	**0.00**	**0.00**	**-9,240,000.00**	**0.00%**
Expense								
360-7044-45600	ENTITY MATCH	0.00	440,000.00	0.00	0.00	0.00	440,000.00	0.00 %
360-7044-49930	Transfer Out	0.00	4,400,000.00	0.00	0.00	0.00	4,400,000.00	0.00 %
360-7044-80860	INFRASTRUCTURE	0.00	4,400,000.00	0.00	0.00	0.00	4,400,000.00	0.00 %
	Expense Total:	**0.00**	**9,240,000.00**	**0.00**	**0.00**	**0.00**	**9,240,000.00**	**0.00%**
	Department: 7044 - NMFA CIF-6441 WATERLINE REPLACEMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7045 - NMFA CIF-6442 WW BAR SCREEN REPLACEMENT								
Revenue								
360-7045-32700	LOCAL/STATE GRANTS	0.00	274,860.00	0.00	0.00	0.00	-274,860.00	0.00 %
360-7045-38387	LOAN PROCEEDS	0.00	30,540.00	0.00	0.00	0.00	-30,540.00	0.00 %
360-7045-39935	Transfer In	0.00	335,940.00	0.00	0.00	0.00	-335,940.00	0.00 %
	Revenue Total:	**0.00**	**641,340.00**	**0.00**	**0.00**	**0.00**	**-641,340.00**	**0.00%**
Expense								
360-7045-45600	ENTITY MATCH	0.00	30,540.00	0.00	0.00	0.00	30,540.00	0.00 %
360-7045-49930	Transfer Out	0.00	305,400.00	0.00	0.00	0.00	305,400.00	0.00 %
360-7045-80860	INFRASTRUCTURE	0.00	305,400.00	0.00	0.00	0.00	305,400.00	0.00 %
	Expense Total:	**0.00**	**641,340.00**	**0.00**	**0.00**	**0.00**	**641,340.00**	**0.00%**
	Department: 7045 - NMFA CIF-6442 WW BAR SCREEN REPLACEMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7048 - WPF-6323 D&C WTRLINE REPLACEMENT								
Revenue								
360-7048-32700	State Grant WPF-6323 DESIGN & CONSTRUCTION	0.00	14,400,000.00	0.00	0.00	0.00	-14,400,000.00	0.00 %
360-7048-38387	LOAN PROCEEDS WPF-6323 DESIGN & CONSTRUCTION	0.00	1,600,000.00	0.00	0.00	0.00	-1,600,000.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
360-7048-39935	Transfer In WPF-6323 DESIGN & CONSTRUCTION	0.00	16,000,000.00	0.00	0.00	0.00	-16,000,000.00	0.00 %
	Revenue Total:	**0.00**	**32,000,000.00**	**0.00**	**0.00**	**0.00**	**-32,000,000.00**	**0.00%**
Expense								
360-7048-49930	Transfer Out WPF-6323 DESIGN & CONSTRUCTION	0.00	16,000,000.00	0.00	0.00	0.00	16,000,000.00	0.00 %
360-7048-80860	INFRASTRUCTURE WPF-6323 DESIGN & CONSTRUCTION	0.00	16,000,000.00	0.00	0.00	0.00	16,000,000.00	0.00 %
	Expense Total:	**0.00**	**32,000,000.00**	**0.00**	**0.00**	**0.00**	**32,000,000.00**	**0.00%**
	Department: 7048 - WPF-6323 D&C WTRLINE REPLACEMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Fund: 360 - NMFA PROJECTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-42,751.59**	**-11,587.45**	**-54,339.04**	**0.00%**
Fund: 370 - WATER TRUST BOARD PROJECTS								
Department: 7008 - BOOSTER STATION & AUSTIN ST IMPROVEMENTS								
Revenue								
370-7008-32375	STATE WATER TRUST BOARD GRANTS	133,000.00	133,000.00	0.00	0.00	0.00	-133,000.00	0.00 %
370-7008-38387	LOAN PROCEEDS	130,000.00	130,000.00	0.00	0.00	0.00	-130,000.00	0.00 %
	Revenue Total:	**263,000.00**	**263,000.00**	**0.00**	**0.00**	**0.00**	**-263,000.00**	**0.00%**
Expense								
370-7008-47415	MAINTENANCE--REPAIRS GROUNDS -ROADWAYS	238,000.00	238,000.00	0.00	0.00	0.00	238,000.00	0.00 %
370-7008-48598	PROFESSIONAL SERVICES	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00 %
	Expense Total:	**263,000.00**	**263,000.00**	**0.00**	**0.00**	**0.00**	**263,000.00**	**0.00%**
	Department: 7008 - BOOSTER STATION & AUSTIN ST IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7019 - WATER TRUST BOARD CANTRELL DAM								
Revenue								
370-7019-32375	GRANT PROCEEDS	229,500.00	229,500.00	0.00	206,755.78	0.00	-22,744.22	90.09 %
370-7019-38387	LOAN PROCEEDS	152,500.00	152,500.00	0.00	22,972.88	0.00	-129,527.12	15.06 %
	Revenue Total:	**382,000.00**	**382,000.00**	**0.00**	**229,728.66**	**0.00**	**-152,271.34**	**60.14%**
Expense								
370-7019-48598	Professional Serv/Contracts	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00 %
370-7019-80847	ROADWAYS AND BRIDGES	282,000.00	282,000.00	0.00	198,897.45	22,808.55	60,294.00	78.62 %
	Expense Total:	**382,000.00**	**382,000.00**	**0.00**	**198,897.45**	**22,808.55**	**160,294.00**	**58.04%**
	Department: 7019 - WATER TRUST BOARD CANTRELL DAM Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**30,831.21**	**-22,808.55**	**8,022.66**	**0.00%**
	Fund: 370 - WATER TRUST BOARD PROJECTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**30,831.21**	**-22,808.55**	**8,022.66**	**0.00%**
Fund: 380 - OTHER STATE FUNDED PROJECTS								
Department: 7001 - VACUUM SEWER REHABILITATION								
Revenue								
380-7001-32375	OTHER STATE GRANTS	93,533.00	93,533.00	0.00	0.00	0.00	-93,533.00	0.00 %
380-7001-38387	LOAN PROCEEDS	348,878.00	348,878.00	0.00	0.00	0.00	-348,878.00	0.00 %
	Revenue Total:	**442,411.00**	**442,411.00**	**0.00**	**0.00**	**0.00**	**-442,411.00**	**0.00%**

			Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense									
380-7001-80860	INFRASTRUCTURE		442,411.00	442,411.00	0.00	1,606.25	3.67	440,801.08	0.36 %
		Expense Total:	**442,411.00**	**442,411.00**	**0.00**	**1,606.25**	**3.67**	**440,801.08**	**0.36%**
	Department: 7001 - VACUUM SEWER REHABILITATION Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**-1,606.25**	**-3.67**	**-1,609.92**	**0.00%**
Department: 7002 - VARIOUS WATERLINE REPLACEMENTS									
Revenue									
380-7002-32375	OTHER STATE GRANTS		10,000.00	10,000.00	0.00	0.00	0.00	-10,000.00	0.00 %
380-7002-38387	LOAN PROCEEDS		20,000.00	20,000.00	0.00	43,438.75	0.00	23,438.75	217.19 %
		Revenue Total:	**30,000.00**	**30,000.00**	**0.00**	**43,438.75**	**0.00**	**13,438.75**	**144.80%**
Expense									
380-7002-48598	PROFESSIONAL SERVICES		1,475.00	1,475.00	0.00	0.00	0.00	1,475.00	0.00 %
380-7002-80860	INFRASTRUCTURE		28,525.00	28,525.00	0.00	0.00	0.00	28,525.00	0.00 %
		Expense Total:	**30,000.00**	**30,000.00**	**0.00**	**0.00**	**0.00**	**30,000.00**	**0.00%**
	Department: 7002 - VARIOUS WATERLINE REPLACEMENTS Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**43,438.75**	**0.00**	**43,438.75**	**0.00%**
Department: 7005 - AIRFIELD MAINTENANCE & CONSUMABLE ITEMS									
Revenue									
380-7005-39935	Transfer In		46,908.00	46,908.00	0.00	0.00	0.00	-46,908.00	0.00 %
		Revenue Total:	**46,908.00**	**46,908.00**	**0.00**	**0.00**	**0.00**	**-46,908.00**	**0.00%**
	Department: 7005 - AIRFIELD MAINTENANCE & CONSUMABLE ITEMS Total:		**46,908.00**	**46,908.00**	**0.00**	**0.00**	**0.00**	**-46,908.00**	**0.00%**
Department: 7020 - MAINSTREET STREET IMPROVEMENTS PROJECT									
Revenue									
380-7020-32375	OTHER STATE GRANTS		1,920,000.00	1,920,000.00	0.00	11,620.96	0.00	-1,908,379.04	0.61 %
		Revenue Total:	**1,920,000.00**	**1,920,000.00**	**0.00**	**11,620.96**	**0.00**	**-1,908,379.04**	**0.61%**
Expense									
380-7020-48598	PROFESSIONAL SERVICES		40,000.00	40,000.00	0.00	11,620.96	15,429.28	12,949.76	67.63 %
380-7020-80860	INFRASTRUCTURE		1,880,000.00	1,880,000.00	0.00	0.00	0.00	1,880,000.00	0.00 %
		Expense Total:	**1,920,000.00**	**1,920,000.00**	**0.00**	**11,620.96**	**15,429.28**	**1,892,949.76**	**1.41%**
	Department: 7020 - MAINSTREET STREET IMPROVEMENTS PROJECT Surplus (Deficit):		**0.00**	**0.00**	**0.00**	**0.00**	**-15,429.28**	**-15,429.28**	**0.00%**
Department: 7033 - CLEAN & BEAUTIFUL GRANT FY 25									
Revenue									
380-7033-32380	Local / State Grants/Loans		0.00	18,801.00	0.00	0.00	0.00	-18,801.00	0.00 %
380-7033-39935	Transfer In		0.00	18,801.00	0.00	0.00	0.00	-18,801.00	0.00 %
		Revenue Total:	**0.00**	**37,602.00**	**0.00**	**0.00**	**0.00**	**-37,602.00**	**0.00%**
Expense									
380-7033-44607	Supplies/Equipment		0.00	18,801.00	0.00	11,931.24	5,974.98	894.78	95.24 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
380-7033-49930	Transfer Out	0.00	18,801.00	0.00	0.00	0.00	18,801.00	0.00 %
	Expense Total:	**0.00**	**37,602.00**	**0.00**	**11,931.24**	**5,974.98**	**19,695.78**	**47.62%**
	Department: 7033 - CLEAN & BEAUTIFUL GRANT FY 25 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-11,931.24**	**-5,974.98**	**-17,906.22**	**0.00%**
Department: 7034 - SAP 24-12460-GF-WTR SYSTEM								
Revenue								
380-7034-32380	Local / State Grants/Loans	0.00	4,400,000.00	0.00	0.00	0.00	-4,400,000.00	0.00 %
380-7034-39935	Transfer In	0.00	4,400,000.00	0.00	0.00	0.00	-4,400,000.00	0.00 %
	Revenue Total:	**0.00**	**8,800,000.00**	**0.00**	**0.00**	**0.00**	**-8,800,000.00**	**0.00%**
Expense								
380-7034-49930	Transfer Out	0.00	4,400,000.00	0.00	0.00	0.00	4,400,000.00	0.00 %
380-7034-80860	INFRASTRUCTURE	0.00	4,400,000.00	49,122.44	79,658.01	803,306.67	3,517,035.32	20.07 %
	Expense Total:	**0.00**	**8,800,000.00**	**49,122.44**	**79,658.01**	**803,306.67**	**7,917,035.32**	**10.03%**
	Department: 7034 - SAP 24-12460-GF-WTR SYSTEM Surplus (Deficit):	**0.00**	**0.00**	**-49,122.44**	**-79,658.01**	**-803,306.67**	**-882,964.68**	**0.00%**
Department: 7038 - GRO - Grant PD Gov to Gov Contract - City of TorC 24-ID134								
Revenue								
380-7038-32375	OTHER STATE GRANTS	0.00	100,000.00	0.00	91,715.10	0.00	-8,284.90	91.72 %
	Revenue Total:	**0.00**	**100,000.00**	**0.00**	**91,715.10**	**0.00**	**-8,284.90**	**91.72%**
Expense								
380-7038-80810	OTHER CAPITAL EQUIPMENT VEHICLES	0.00	100,000.00	0.00	91,715.10	8,276.97	7.93	99.99 %
	Expense Total:	**0.00**	**100,000.00**	**0.00**	**91,715.10**	**8,276.97**	**7.93**	**99.99%**
	Department: 7038 - GRO - Grant PD Gov to Gov Contract - City of TorC 24-ID134 Surplus (	**0.00**	**0.00**	**0.00**	**0.00**	**-8,276.97**	**-8,276.97**	**0.00%**
	Fund: 380 - OTHER STATE FUNDED PROJECTS Surplus (Deficit):	**46,908.00**	**46,908.00**	**-49,122.44**	**-49,756.75**	**-832,991.57**	**-929,656.32**	**-1,881.87%**
	Report Surplus (Deficit):	**-38,680.00**	**-1,861,513.00**	**-230,508.87**	**-956,592.67**	**-5,277,971.98**	**-4,373,051.65**	**334.92%**

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 301 - Impact Fees Account							
Department: 3503 - Effluent							
Revenue	3,800.00	3,800.00	0.00	2,443.68	0.00	-1,356.32	64.31%
Expense	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00%
Department: 3503 - Effluent Surplus (Deficit):	**-146,200.00**	**-146,200.00**	**0.00**	**2,443.68**	**0.00**	**148,643.68**	**-1.67%**
Fund: 301 - Impact Fees Account Surplus (Deficit):	**-146,200.00**	**-146,200.00**	**0.00**	**2,443.68**	**0.00**	**148,643.68**	**-1.67%**
Fund: 303 - Vet Wall							
Department: 4703 - Vet Wall							
Revenue	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00	100.00%
Expense	4,300.00	4,300.00	0.00	2,389.71	760.29	1,150.00	73.26%
Department: 4703 - Vet Wall Surplus (Deficit):	**-2,300.00**	**-2,300.00**	**0.00**	**-389.71**	**-760.29**	**1,150.00**	**50.00%**
Fund: 303 - Vet Wall Surplus (Deficit):	**-2,300.00**	**-2,300.00**	**0.00**	**-389.71**	**-760.29**	**1,150.00**	**50.00%**
Fund: 304 - Senior Grants							
Department: 4903 - Senior Grants							
Revenue	227,000.00	227,000.00	0.00	75,756.94	0.00	-151,243.06	33.37%
Expense	142,000.00	142,000.00	18,403.12	85,319.56	5,425.00	51,255.44	63.90%
Department: 4903 - Senior Grants Surplus (Deficit):	**85,000.00**	**85,000.00**	**-18,403.12**	**-9,562.62**	**-5,425.00**	**-99,987.62**	**-17.63%**
Department: 7039 - SJOA GRANT A23H2062							
Revenue	0.00	63,234.00	0.00	0.00	0.00	-63,234.00	0.00%
Expense	0.00	63,234.00	0.00	0.00	31,617.00	31,617.00	50.00%
Department: 7039 - SJOA GRANT A23H2062 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-31,617.00**	**-31,617.00**	**0.00%**
Department: 7046 - SJOA Grant Agreement A2412022 - Vehicle Purchase							
Revenue	0.00	100,000.00	0.00	0.00	0.00	-100,000.00	0.00%
Expense	0.00	100,000.00	42,761.00	42,761.00	0.00	57,239.00	42.76%
Department: 7046 - SJOA Grant Agreement A2412022 - Vehicle Purchase Surplus (Deficit):	**0.00**	**0.00**	**-42,761.00**	**-42,761.00**	**0.00**	**-42,761.00**	**0.00%**
Department: 7049 - SJOA Grant Agreement A2412021 - Vehicle Purchase							
Revenue	0.00	121,766.00	0.00	0.00	0.00	-121,766.00	0.00%
Expense	0.00	121,766.00	0.00	0.00	51,554.50	70,211.50	42.34%
Department: 7049 - SJOA Grant Agreement A2412021 - Vehicle Purchase Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-51,554.50**	**-51,554.50**	**0.00%**
Fund: 304 - Senior Grants Surplus (Deficit):	**85,000.00**	**85,000.00**	**-61,164.12**	**-52,323.62**	**-88,596.50**	**-225,920.12**	**-165.79%**
Fund: 305 - CI Gen							
Department: 6003 - CI Gen							
Revenue	70.00	70.00	0.00	35.83	0.00	-34.17	51.19%
Expense	85,000.00	85,000.00	0.00	0.00	0.00	85,000.00	0.00%
Department: 6003 - CI Gen Surplus (Deficit):	**-84,930.00**	**-84,930.00**	**0.00**	**35.83**	**0.00**	**84,965.83**	**-0.04%**

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Department: 7029 - ANIMAL SHELTER GRANT 23-H3214							
Revenue	445,500.00	445,500.00	0.00	0.00	0.00	-445,500.00	0.00%
Expense	445,500.00	445,500.00	0.00	0.00	37,068.00	408,432.00	8.32%
Department: 7029 - ANIMAL SHELTER GRANT 23-H3214 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-37,068.00**	**-37,068.00**	**0.00%**
Fund: 305 - CI Gen Surplus (Deficit):	**-84,930.00**	**-84,930.00**	**0.00**	**35.83**	**-37,068.00**	**47,897.83**	**43.60%**
Fund: 306 - CI Jt Uti							
Department: 6103 - CI Jt Uti							
Revenue	100.00	100.00	0.00	21.93	0.00	-78.07	21.93%
Expense	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00%
Department: 6103 - CI Jt Uti Surplus (Deficit):	**-49,900.00**	**-49,900.00**	**0.00**	**21.93**	**0.00**	**49,921.93**	**-0.04%**
Fund: 306 - CI Jt Uti Surplus (Deficit):	**-49,900.00**	**-49,900.00**	**0.00**	**21.93**	**0.00**	**49,921.93**	**-0.04%**
Fund: 311 - R&R Sewer							
Department: 8103 - R&R Sewer							
Revenue	2,000.00	2,000.00	0.00	3,093.11	0.00	1,093.11	154.66%
Department: 8103 - R&R Sewer Surplus (Deficit):	**2,000.00**	**2,000.00**	**0.00**	**3,093.11**	**0.00**	**1,093.11**	**154.66%**
Fund: 311 - R&R Sewer Surplus (Deficit):	**2,000.00**	**2,000.00**	**0.00**	**3,093.11**	**0.00**	**1,093.11**	**154.66%**
Fund: 312 - R&R Airport							
Department: 7014 - NM DOT AVIATION GRANT CONS.							
Revenue	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Department: 7014 - NM DOT AVIATION GRANT CONS. Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7024 - Fuel Farm Upgrades & Mitigate Airfield Safety Issues (TCS-22-01)							
Revenue	720,000.00	720,000.00	0.00	526,485.00	0.00	-193,515.00	73.12%
Expense	720,000.00	720,000.00	0.00	1,147,132.47	126,294.72	-553,427.19	176.86%
Department: 7024 - Fuel Farm Upgrades & Mitigate Airfield Safety Issues (TCS-22-01) Surpl	**0.00**	**0.00**	**0.00**	**-620,647.47**	**-126,294.72**	**-746,942.19**	**0.00%**
Department: 7028 - TCS-24-01 AIRFIELD MAINTENANCE & CONSUMABLES							
Revenue	0.00	22,000.00	0.00	0.00	0.00	-22,000.00	0.00%
Expense	0.00	22,000.00	0.00	13,926.23	0.00	8,073.77	63.30%
Department: 7028 - TCS-24-01 AIRFIELD MAINTENANCE & CONSUMABLES Surplus (Deficit)	**0.00**	**0.00**	**0.00**	**-13,926.23**	**0.00**	**-13,926.23**	**0.00%**
Department: 7035 - FUEL FARM/TERMINAL APRON IMPROV							
Revenue	0.00	2,257,716.00	0.00	586,499.31	0.00	-1,671,216.69	25.98%
Expense	0.00	2,257,766.00	0.00	713,351.25	308,602.37	1,235,812.38	45.26%
Department: 7035 - FUEL FARM/TERMINAL APRON IMPROV Surplus (Deficit):	**0.00**	**-50.00**	**0.00**	**-126,851.94**	**-308,602.37**	**-435,404.31**	**70,908.62%**
Department: 7036 - FUEL FARM/TERM APRON IMPRV 027-2024							
Revenue	0.00	672,000.00	0.00	174,565.27	0.00	-497,434.73	25.98%
Expense	0.00	672,000.00	0.00	-105,188.21	91,852.20	685,336.01	-1.98%
Department: 7036 - FUEL FARM/TERM APRON IMPRV 027-2024 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**279,753.48**	**-91,852.20**	**187,901.28**	**0.00%**

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Department: 7037 - TCS-25-01 NMDOT AVIATION							
Revenue	0.00	48,158.00	0.00	0.00	0.00	-48,158.00	0.00%
Expense	0.00	48,158.00	0.00	-7,548.41	6,592.73	49,113.68	-1.98%
Department: 7037 - TCS-25-01 NMDOT AVIATION Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**7,548.41**	**-6,592.73**	**955.68**	**0.00%**
Department: 7050 - TCS-25-01 #AVA1629 NMDOT Aviation							
Revenue	0.00	292,978.00	0.00	76,131.00	0.00	-216,847.00	25.99%
Expense	0.00	292,978.00	0.00	1,925.76	40,035.12	251,017.12	14.32%
Department: 7050 - TCS-25-01 #AVA1629 NMDOT Aviation Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**74,205.24**	**-40,035.12**	**34,170.12**	**0.00%**
Fund: 312 - R&R Airport Surplus (Deficit):	**0.00**	**-50.00**	**0.00**	**-399,918.51**	**-573,377.14**	**-973,245.65**	**46,591.30%**
Fund: 313 - R&R Water							
Department: 8503 - R&R Water							
Revenue	1,500.00	1,500.00	0.00	6,648.68	0.00	5,148.68	443.25%
Department: 8503 - R&R Water Surplus (Deficit):	**1,500.00**	**1,500.00**	**0.00**	**6,648.68**	**0.00**	**5,148.68**	**443.25%**
Fund: 313 - R&R Water Surplus (Deficit):	**1,500.00**	**1,500.00**	**0.00**	**6,648.68**	**0.00**	**5,148.68**	**443.25%**
Fund: 314 - CDBG							
Department: 7030 - CDBG Comprehensive Plan							
Revenue	0.00	55,000.00	0.00	0.00	0.00	-55,000.00	0.00%
Expense	0.00	55,000.00	0.00	0.00	54,886.31	113.69	99.79%
Department: 7030 - CDBG Comprehensive Plan Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-54,886.31**	**-54,886.31**	**0.00%**
Department: 8603 - CDBG							
Revenue	825,000.00	825,000.00	0.00	53,673.82	0.00	-771,326.18	6.51%
Expense	825,000.00	825,000.00	0.00	36,153.86	23,791.49	765,054.65	7.27%
Department: 8603 - CDBG Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**17,519.96**	**-23,791.49**	**-6,271.53**	**0.00%**
Fund: 314 - CDBG Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**17,519.96**	**-78,677.80**	**-61,157.84**	**0.00%**
Fund: 315 - CI Reserve							
Department: 3803 - Water							
Revenue	250,000.00	250,000.00	0.00	187,504.78	0.00	-62,495.22	75.00%
Expense	0.00	250,000.00	0.00	187,504.78	0.00	62,495.22	75.00%
Department: 3803 - Water Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 3804 - Operating Costs							
Revenue	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
Expense	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00%
Department: 3804 - Operating Costs Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 4003 - BOND 2023							
Revenue	250,000.00	250,000.00	0.00	11,379.38	0.00	-238,620.62	4.55%
Expense	0.00	250,000.00	0.00	11,379.38	0.00	238,620.62	4.55%
Department: 4003 - BOND 2023 Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Department: 4004 - Field Supplies							
Revenue	250,000.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
Expense	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00%
Department: 4004 - Field Supplies Surplus (Deficit):	**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 4503 - Muni Street							
Revenue	0.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
Expense	0.00	500,000.00	0.00	0.00	0.00	500,000.00	0.00%
Department: 4503 - Muni Street Surplus (Deficit):	**0.00**	**-250,000.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**0.00%**
Department: 4504 - BOND 2024							
Revenue	0.00	250,000.00	0.00	0.00	0.00	-250,000.00	0.00%
Department: 4504 - BOND 2024 Surplus (Deficit):	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**	**-250,000.00**	**0.00%**
Department: 7027 - Comm Project Funding Wtr Infrastructure							
Revenue	1,600,000.00	1,600,000.00	0.00	0.00	0.00	-1,600,000.00	0.00%
Expense	1,600,000.00	1,600,000.00	112,992.36	429,632.80	1,170,367.20	0.00	100.00%
Department: 7027 - Comm Project Funding Wtr Infrastructure Surplus (Deficit):	**0.00**	**0.00**	**-112,992.36**	**-429,632.80**	**-1,170,367.20**	**-1,600,000.00**	**0.00%**
Department: 8001 - PPRF-4968 TECHNOLOGY EQUIPMENT							
Revenue	0.00	0.00	0.00	64,903.99	0.00	64,903.99	0.00%
Expense	0.00	0.00	0.00	59,462.52	0.00	-59,462.52	0.00%
Department: 8001 - PPRF-4968 TECHNOLOGY EQUIPMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**5,441.47**	**0.00**	**5,441.47**	**0.00%**
Department: 8004 - PPRF-4968 BUILDING RENOVATION-ROOFING							
Expense	0.00	0.00	0.00	34,767.72	0.00	-34,767.72	0.00%
Department: 8004 - PPRF-4968 BUILDING RENOVATION-ROOFING Total:	**0.00**	**0.00**	**0.00**	**34,767.72**	**0.00**	**-34,767.72**	**0.00%**
Department: 8006 - PPRF-4968 VEHICLES							
Revenue	0.00	0.00	0.00	78,228.00	0.00	78,228.00	0.00%
Expense	0.00	0.00	0.00	78,228.00	0.00	-78,228.00	0.00%
Department: 8006 - PPRF-4968 VEHICLES Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 8007 - PPRF-4968 RECREATIONAL-PARKS							
Revenue	0.00	0.00	0.00	17,528.62	0.00	17,528.62	0.00%
Expense	1,000,000.00	1,000,000.00	0.00	19,321.01	0.00	980,678.99	1.93%
Department: 8007 - PPRF-4968 RECREATIONAL-PARKS Surplus (Deficit):	**-1,000,000.00**	**-1,000,000.00**	**0.00**	**-1,792.39**	**0.00**	**998,207.61**	**0.18%**
Department: 8010 - RALPH EDWARDS PARK/SKATE PARK PROJECT							
Expense	0.00	485,516.00	0.00	163,219.90	1,893.77	320,402.33	34.01%
Department: 8010 - RALPH EDWARDS PARK/SKATE PARK PROJECT Total:	**0.00**	**485,516.00**	**0.00**	**163,219.90**	**1,893.77**	**320,402.33**	**34.01%**
Department: 8011 - RALPH EDWARDS PARK/ SKATE PARK IMPROVEMENTS							
Expense	0.00	0.00	0.00	0.00	2,970.11	-2,970.11	0.00%
Department: 8011 - RALPH EDWARDS PARK/ SKATE PARK IMPROVEMENTS Total:	**0.00**	**0.00**	**0.00**	**0.00**	**2,970.11**	**-2,970.11**	**0.00%**
Department: 9003 - CI Reserve							
Revenue	262,300.00	20,662,300.00	0.00	197,890.76	0.00	-20,464,409.24	0.96%

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense	121,908.00	20,963,175.00	0.00	25,000.00	0.00	20,938,175.00	0.12%
Department: 9003 - CI Reserve Surplus (Deficit):	**140,392.00**	**-300,875.00**	**0.00**	**172,890.76**	**0.00**	**473,765.76**	**-57.46%**
Fund: 315 - CI Reserve Surplus (Deficit):	**140,392.00**	**-1,786,391.00**	**-112,992.36**	**-451,080.58**	**-1,175,231.08**	**160,079.34**	**91.04%**
Fund: 316 - Emergency Reserve							
Department: 9103 - Emergency Reserve Jt Util							
Revenue	12,800.00	12,800.00	0.00	9,984.35	0.00	-2,815.65	78.00%
Department: 9103 - Emergency Reserve Jt Util Surplus (Deficit):	**12,800.00**	**12,800.00**	**0.00**	**9,984.35**	**0.00**	**-2,815.65**	**78.00%**
Fund: 316 - Emergency Reserve Surplus (Deficit):	**12,800.00**	**12,800.00**	**0.00**	**9,984.35**	**0.00**	**-2,815.65**	**78.00%**
Fund: 317 - WW Reserve							
Department: 9203 - WW Reserve							
Revenue	20,630.00	20,630.00	0.00	16,459.97	0.00	-4,170.03	79.79%
Expense	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00%
Department: 9203 - WW Reserve Surplus (Deficit):	**-54,370.00**	**-54,370.00**	**0.00**	**16,459.97**	**0.00**	**70,829.97**	**-30.27%**
Fund: 317 - WW Reserve Surplus (Deficit):	**-54,370.00**	**-54,370.00**	**0.00**	**16,459.97**	**0.00**	**70,829.97**	**-30.27%**
Fund: 318 - Elec Const Reserve							
Department: 9303 - Elec Const Reserve							
Revenue	10,420.00	10,420.00	0.00	8,004.89	0.00	-2,415.11	76.82%
Department: 9303 - Elec Const Reserve Surplus (Deficit):	**10,420.00**	**10,420.00**	**0.00**	**8,004.89**	**0.00**	**-2,415.11**	**76.82%**
Fund: 318 - Elec Const Reserve Surplus (Deficit):	**10,420.00**	**10,420.00**	**0.00**	**8,004.89**	**0.00**	**-2,415.11**	**76.82%**
Fund: 320 - USDA WATER SYSTEM IMPROVEMENTS							
Department: 6603 - MSD / USDA WATER SYSTEM IMPROVEMENTS							
Revenue	1,725,000.00	1,725,000.00	0.00	739,843.93	0.00	-985,156.07	42.89%
Expense	1,725,000.00	1,725,000.00	0.00	761,002.68	962,883.12	1,114.20	99.94%
Department: 6603 - MSD / USDA WATER SYSTEM IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-21,158.75**	**-962,883.12**	**-984,041.87**	**0.00%**
Fund: 320 - USDA WATER SYSTEM IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-21,158.75**	**-962,883.12**	**-984,041.87**	**0.00%**
Fund: 321 - WATER SYSTEM IMPROVEMENTS							
Department: 7017 - USDA WATER SYSTEM IMPROVEMENTS P1							
Revenue	7,531,000.00	7,531,000.00	0.00	306,535.34	0.00	-7,224,464.66	4.07%
Expense	7,531,000.00	7,531,000.00	0.00	306,535.34	323,596.89	6,900,867.77	8.37%
Department: 7017 - USDA WATER SYSTEM IMPROVEMENTS P1 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-323,596.89**	**-323,596.89**	**0.00%**
Department: 7042 - USDA WATER SYSTEM IMPROV (WISPI 2)							
Revenue	0.00	9,900,000.00	0.00	0.00	0.00	-9,900,000.00	0.00%
Expense	0.00	9,900,000.00	0.00	0.00	1,065,983.36	8,834,016.64	10.77%
Department: 7042 - USDA WATER SYSTEM IMPROV (WISPI 2) Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-1,065,983.36**	**-1,065,983.36**	**0.00%**
Fund: 321 - WATER SYSTEM IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-1,389,580.25**	**-1,389,580.25**	**0.00%**

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 340 - ROAD/STREET PROJECTS							
Department: 7031 - Grant 23-ZH5053-52 Louis Armijo Sports Complex Project							
Revenue	0.00	242,667.00	0.00	0.00	0.00	-242,667.00	0.00%
Expense	0.00	138,667.00	7,229.95	34,256.77	104,410.23	0.00	100.00%
Department: 7031 - Grant 23-ZH5053-52 Louis Armijo Sports Complex Project Surplus (Defi	**0.00**	**104,000.00**	**-7,229.95**	**-34,256.77**	**-104,410.23**	**-242,667.00**	**-133.33%**
Fund: 340 - ROAD/STREET PROJECTS Surplus (Deficit):	**0.00**	**104,000.00**	**-7,229.95**	**-34,256.77**	**-104,410.23**	**-242,667.00**	**-133.33%**
Fund: 360 - NMFA PROJECTS							
Department: 7009 - NMFA COLONIAS 2020							
Revenue	535,000.00	535,000.00	0.00	520,059.82	0.00	-14,940.18	97.21%
Expense	535,000.00	535,000.00	0.00	562,811.41	11,587.45	-39,398.86	107.36%
Department: 7009 - NMFA COLONIAS 2020 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-42,751.59**	**-11,587.45**	**-54,339.04**	**0.00%**
Department: 7021 - NMFA COLONIAS 2021 CIF 5550							
Revenue	500,000.00	500,000.00	0.00	0.00	0.00	-500,000.00	0.00%
Expense	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00	0.00%
Department: 7021 - NMFA COLONIAS 2021 CIF 5550 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7044 - NMFA CIF-6441 WATERLINE REPLACEMENT							
Revenue	0.00	9,240,000.00	0.00	0.00	0.00	-9,240,000.00	0.00%
Expense	0.00	9,240,000.00	0.00	0.00	0.00	9,240,000.00	0.00%
Department: 7044 - NMFA CIF-6441 WATERLINE REPLACEMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7045 - NMFA CIF-6442 WW BAR SCREEN REPLACEMENT							
Revenue	0.00	641,340.00	0.00	0.00	0.00	-641,340.00	0.00%
Expense	0.00	641,340.00	0.00	0.00	0.00	641,340.00	0.00%
Department: 7045 - NMFA CIF-6442 WW BAR SCREEN REPLACEMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7048 - WPF-6323 D&C WTRLINE REPLACEMENT							
Revenue	0.00	32,000,000.00	0.00	0.00	0.00	-32,000,000.00	0.00%
Expense	0.00	32,000,000.00	0.00	0.00	0.00	32,000,000.00	0.00%
Department: 7048 - WPF-6323 D&C WTRLINE REPLACEMENT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 360 - NMFA PROJECTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-42,751.59**	**-11,587.45**	**-54,339.04**	**0.00%**
Fund: 370 - WATER TRUST BOARD PROJECTS							
Department: 7008 - BOOSTER STATION & AUSTIN ST IMPROVEMENTS							
Revenue	263,000.00	263,000.00	0.00	0.00	0.00	-263,000.00	0.00%
Expense	263,000.00	263,000.00	0.00	0.00	0.00	263,000.00	0.00%
Department: 7008 - BOOSTER STATION & AUSTIN ST IMPROVEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Department: 7019 - WATER TRUST BOARD CANTRELL DAM							
Revenue	382,000.00	382,000.00	0.00	229,728.66	0.00	-152,271.34	60.14%
Expense	382,000.00	382,000.00	0.00	198,897.45	22,808.55	160,294.00	58.04%
Department: 7019 - WATER TRUST BOARD CANTRELL DAM Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**30,831.21**	**-22,808.55**	**8,022.66**	**0.00%**
Fund: 370 - WATER TRUST BOARD PROJECTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**30,831.21**	**-22,808.55**	**8,022.66**	**0.00%**

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 380 - OTHER STATE FUNDED PROJECTS							
Department: 7001 - VACUUM SEWER REHABILITATION							
Revenue	442,411.00	442,411.00	0.00	0.00	0.00	-442,411.00	0.00%
Expense	442,411.00	442,411.00	0.00	1,606.25	3.67	440,801.08	0.36%
Department: 7001 - VACUUM SEWER REHABILITATION Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-1,606.25**	**-3.67**	**-1,609.92**	**0.00%**
Department: 7002 - VARIOUS WATERLINE REPLACEMENTS							
Revenue	30,000.00	30,000.00	0.00	43,438.75	0.00	13,438.75	144.80%
Expense	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00%
Department: 7002 - VARIOUS WATERLINE REPLACEMENTS Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**43,438.75**	**0.00**	**43,438.75**	**0.00%**
Department: 7005 - AIRFIELD MAINTENANCE & CONSUMABLE ITEMS							
Revenue	46,908.00	46,908.00	0.00	0.00	0.00	-46,908.00	0.00%
Department: 7005 - AIRFIELD MAINTENANCE & CONSUMABLE ITEMS Surplus (Deficit):	**46,908.00**	**46,908.00**	**0.00**	**0.00**	**0.00**	**-46,908.00**	**0.00%**
Department: 7020 - MAINSTREET STREET IMPROVEMENTS PROJECT							
Revenue	1,920,000.00	1,920,000.00	0.00	11,620.96	0.00	-1,908,379.04	0.61%
Expense	1,920,000.00	1,920,000.00	0.00	11,620.96	15,429.28	1,892,949.76	1.41%
Department: 7020 - MAINSTREET STREET IMPROVEMENTS PROJECT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-15,429.28**	**-15,429.28**	**0.00%**
Department: 7033 - CLEAN & BEAUTIFUL GRANT FY 25							
Revenue	0.00	37,602.00	0.00	0.00	0.00	-37,602.00	0.00%
Expense	0.00	37,602.00	0.00	11,931.24	5,974.98	19,695.78	47.62%
Department: 7033 - CLEAN & BEAUTIFUL GRANT FY 25 Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-11,931.24**	**-5,974.98**	**-17,906.22**	**0.00%**
Department: 7034 - SAP 24-12460-GF-WTR SYSTEM							
Revenue	0.00	8,800,000.00	0.00	0.00	0.00	-8,800,000.00	0.00%
Expense	0.00	8,800,000.00	49,122.44	79,658.01	803,306.67	7,917,035.32	10.03%
Department: 7034 - SAP 24-12460-GF-WTR SYSTEM Surplus (Deficit):	**0.00**	**0.00**	**-49,122.44**	**-79,658.01**	**-803,306.67**	**-882,964.68**	**0.00%**
Department: 7038 - GRO - Grant PD Gov to Gov Contract - City of TorC 24-ID134							
Revenue	0.00	100,000.00	0.00	91,715.10	0.00	-8,284.90	91.72%
Expense	0.00	100,000.00	0.00	91,715.10	8,276.97	7.93	99.99%
Department: 7038 - GRO - Grant PD Gov to Gov Contract - City of TorC 24-ID134 Surplus (D	**0.00**	**0.00**	**0.00**	**0.00**	**-8,276.97**	**-8,276.97**	**0.00%**
Fund: 380 - OTHER STATE FUNDED PROJECTS Surplus (Deficit):	**46,908.00**	**46,908.00**	**-49,122.44**	**-49,756.75**	**-832,991.57**	**-929,656.32**	**-1,881.87%**
Report Surplus (Deficit):	**-38,680.00**	**-1,861,513.00**	**-230,508.87**	**-956,592.67**	**-5,277,971.98**	**-4,373,051.65**	**334.92%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
301 - Impact Fees Account	-146,200.00	-146,200.00	0.00	2,443.68	0.00	148,643.68
303 - Vet Wall	-2,300.00	-2,300.00	0.00	-389.71	-760.29	1,150.00
304 - Senior Grants	85,000.00	85,000.00	-61,164.12	-52,323.62	-88,596.50	-225,920.12
305 - CI Gen	-84,930.00	-84,930.00	0.00	35.83	-37,068.00	47,897.83
306 - CI Jt Uti	-49,900.00	-49,900.00	0.00	21.93	0.00	49,921.93
311 - R&R Sewer	2,000.00	2,000.00	0.00	3,093.11	0.00	1,093.11
312 - R&R Airport	0.00	-50.00	0.00	-399,918.51	-573,377.14	-973,245.65
313 - R&R Water	1,500.00	1,500.00	0.00	6,648.68	0.00	5,148.68
314 - CDBG	0.00	0.00	0.00	17,519.96	-78,677.80	-61,157.84
315 - CI Reserve	140,392.00	-1,786,391.00	-112,992.36	-451,080.58	-1,175,231.08	160,079.34
316 - Emergency Reserve	12,800.00	12,800.00	0.00	9,984.35	0.00	-2,815.65
317 - WW Reserve	-54,370.00	-54,370.00	0.00	16,459.97	0.00	70,829.97
318 - Elec Const Reserve	10,420.00	10,420.00	0.00	8,004.89	0.00	-2,415.11
320 - USDA WATER SYSTEM IMP	0.00	0.00	0.00	-21,158.75	-962,883.12	-984,041.87
321 - WATER SYSTEM IMPROVEI	0.00	0.00	0.00	0.00	-1,389,580.25	-1,389,580.25
340 - ROAD/STREET PROJECTS	0.00	104,000.00	-7,229.95	-34,256.77	-104,410.23	-242,667.00
360 - NMFA PROJECTS	0.00	0.00	0.00	-42,751.59	-11,587.45	-54,339.04
370 - WATER TRUST BOARD PRO	0.00	0.00	0.00	30,831.21	-22,808.55	8,022.66
380 - OTHER STATE FUNDED PRC	46,908.00	46,908.00	-49,122.44	-49,756.75	-832,991.57	-929,656.32
Report Surplus (Deficit):	**-38,680.00**	**-1,861,513.00**	**-230,508.87**	**-956,592.67**	**-5,277,971.98**	**-4,373,051.65**

403 DEBT SERVICE FUND
PLEDGE STATE TAX

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 Interim	Justification
REVENUES									
403-1203-32385	LOAN PROCEEDS	1,320,907	790,000	-	-	812,823.29	-	-	
403-1203-32386	GRT INTERCEPTED	431,224	429,473	410,215	410,215	319,017.91	-	407,684	
403-1203-36373	INTEREST INCOME	140	167	140	140	91.10	-	140	
403-1203-36410	INVESTMENT INCOME - NMFA	30,856	79,255	37,895	37,895	30,704.63	-	37,895	
403-1203-36411	INVESTMENT INCOME - CD'S	1,498	16,540	13,465	13,465	12,633.82	-	13,465	
403-2024-36410	INVESTMENT INCOME - GO BOND 2024 PPRF-6467	-	-	-	-	25,271.61	-	-	
403-2303-36410	INVESTMENT INCOME - GO BOND 2023 PPRF-6072	-	-	-	-	23,818.26	-	-	
	TOTAL REVENUE	**1,808,001**	**1,338,381**	461,715	461,715	1,224,360.62	-	459,184	
TRANSFERS IN (OUT)									
403-1203-39935	IN	571,392	689,558	1,032,494	1,287,913	933,667.50	-	1,054,430	
403-1203-49930	OUT	(1,188,816)	(79,486)	-	-	(359,544.77)	-		
	TOTAL TRANSFERS	**(617,424)**	**610,072**	1,032,494	1,287,913	574,122.73	-	1,054,430	
EXPENDITURES									
403-1203-90905	DEBT SERVICE PRINCIPAL	869,052	863,658	1,179,635	1,285,937	439,416.32	174,829.41	1,207,355	
403-1203-90910	DEBT SERVICE INTEREST	246,653	139,977	259,691	409,789	330,759.53	10,337.34	242,176	
403-1203-90925	COMMITMENTS AND OTHER FEES	2,935	2,321	3,381	3,669	979.27	250.00	12,583	
403-1203-90930	COST OF DEBT ISSUANCE	-	39,572	-	-	38,834.38	-		
	TOTAL EXPENDITURES	**1,118,640**	**1,045,529**	1,442,707	1,699,395	809,989.50	185,417	1,462,114	INTERIM BUDGET
		71,937	902,924	51,502	50,233	988,494		51,500	

CITY OF TRUTH OR CONSEQUENCES
BUDGET RECAP

ENTERPRISE FUNDS (500)
FISCAL YEAR 7/1/2025 - 6/30/2026

Fund No.	Fund Name	Audited Beginning Cash Balance 7/1/2025	+ Investments 7/1/2025	= Cash & Investments	+ Estimated Revenues 6/30/2026	+ Estimated Cash Transfers In 6/30/2026	- Estimated Cash Transfers Out 6/30/2026	- Estimated Expenditures 6/30/2026	= Estimated Ending Cash Balance With Investments 6/30/2026
501	Cemetery	48,299.25	-	48,299.25	15,030	-	-	(22,500)	40,829
502	Utility Office	64,976.89	-	64,976.89	93,500	400,000	-	(541,426)	17,051
503	Electric Division	3,116,013.79	-	3,116,013.79	8,182,400	-	(481,365)	(7,465,394)	3,351,655
504	Water Division	354,326.95	-	354,326.95	1,884,600	-	(519,270)	(1,431,442)	288,215
505	Solid Waste Division	952,526.90	478,540.49	1,431,067.39	2,570,000	-	(277,440)	(2,994,246)	729,381
506	Waste Water Division	411,610.54	-	411,610.54	1,404,000	-	(242,076)	(1,474,571)	98,964
508	Golf Course	38,057.78	-	38,057.78	61,500	300,000	-	(320,868)	78,690
509	Municipal Airport	37,236.49	-	37,236.49	219,975	285,000	-	(472,660)	69,551
				-					
GRAND TOTAL ENTERPRISE FUNDS		**5,023,048.59**	**478,540.49**	**5,501,589.08**	**14,431,005**	**985,000**	**(1,520,151)**	**(14,723,107)**	**4,674,336**

501 CEMETERY

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
501-1803-34355	OTHER CHARGES FOR SERVICES	$20,470.00	$14,935.00	$15,000.00	$15,000.00	$13,880.00	$0.00	$15,000.00	
501-1803-36373	INTEREST INCOME	$30.48	$48.63	$30.00	$30.00	$25.13	$0.00	$30.00	
	TOTAL REVENUE	$20,500.48	$14,983.63	$15,030.00	$15,030.00	$13,905.13	$0.00	$15,030.00	
EXPENDITURES									
501-1803-47415	MAINTENANCE GROUNDS	$3,000.00	$5,000.00	$4,000.00	$4,000.00	$3,000.00	$1,000.00	$10,500.00	Hot Springs Cemetery Maintenance Contract = $4,000 annually Increase-Signage & Burrial Veteran's Wall
501-1803-48599	OTHER CONTRACT SERVICES	$0.00	$0.00	$20,000.00	$20,000.00	$440.00	$15,160.00	$12,000.00	= $150 monthly charge=$1,800 + $10,000 for plots not sold and All Funerals Contract Agreement
TOTAL OPERATING EXPENSES		$10,568.32	$10,935.26	$32,000.00	$32,000.00	$9,857.08	$17,742.92	$22,500.00	
	TOTAL EXPENDITURES	$10,568.32	$10,935.26	$32,000.00	$32,000.00	$9,857.08	$17,742.92	$22,500.00	INTERIM BUDGET

2 UTILITY BILLING

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
VENUES									
2-3601-35330	RETURNED CHECK FEES	$1,325.00	$1,275.00	$1,500.00	$1,500.00	$1,100.00	$0.00	$1,500.00	
2-3601-35355	RED TAG FEE	$77,940.74	$68,961.89	$58,500.00	$58,500.00	$67,242.50	$0.00	$60,000.00	
2-3601-36373	INTEREST INCOME	$3,142.48	$3,601.54	$3,500.00	$3,500.00	$2,358.97	$0.00	$3,500.00	
2-3601-37374	SURPLUS AUCTION PROCEEDS	$0.00	$0.00	$0.00	$0.00	$2,093.12	$0.00	$0.00	
2-3601-37380	MISC. REV	$27,410.14	$29,200.00	$28,500.00	$28,500.00	$29,225.40	$0.00	$28,500.00	$2.50 CC Fee
	TOTAL REVENUE	$109,818.36	$103,041.33	$92,000.00	$92,000.00	$102,039.99	$0.00	$93,500.00	
ANSFERS IN (OUT)									
2-3601-39935	IN	$328,000.00	$345,000.00	$260,280.00	$260,280.00	$195,210.00	$0.00	$400,000.00	
	TOTAL TRANSFERS	$328,000.00	$345,000.00	$260,280.00	$260,280.00	$195,210.00	$0.00	$400,000.00	INCREASE PER MANAGER
RSONNEL EXPENSES									
2-3601-40110	FULL TIME WAGES	$229,656.26	$177,890.04	$184,945.00	$181,105.00	$141,588.10	$0.00	$230,173.00	
2-3601-40115	PART TIME WAGES	$0.00	$3,319.36	$0.00	$0.00	$4,098.78	$0.00	$0.00	
2-3601-40125	OVERTIME	$171.02	$0.00	$1,000.00	$1,000.00	$0.00	$0.00	$3,000.00	
2-3601-40140	DELAYED COMPENSATION	$384.00		$500.00	$500.00	$157.44	$0.00	$500.00	
2-3601-41205	FICA - REGULAR	$13,809.80	$10,908.54	$11,700.00	$11,700.00	$8,819.89	$0.00	$14,488.00	
2-3601-41210	FICA - MEDICARE	$3,229.51	$2,551.09	$2,750.00	$2,750.00	$2,062.67	$0.00	$3,388.00	
2-3601-41215	PERA	$23,636.69	$19,169.89	$20,900.00	$20,900.00	$15,934.49	$0.00	$27,160.00	
2-3601-41225	HEALTH INSURANCE	$30,307.10	$21,362.32	$19,500.00	$19,500.00	$14,668.16	$0.00	$66,822.00	
2-3601-41226	RETIREE INSURANCE	$6,896.88	$5,314.18	$5,550.00	$5,550.00	$4,247.68	$0.00	$6,905.00	
2-3601-41235	UNEMPLOYMENT INS. - GSD HR	$138.15	$0.00	$400.00	$400.00	$3,279.26	$0.00	$1,030.00	
2-3601-41240	WORKER'S COMP. ASSESSMENT PR	$55.20	$39.10	$50.00	$50.00	$32.20	$0.00	$60.00	
TAL PERSONNEL EXPENSES		$308,590.93	$240,677.85	$247,695.00	$243,855.00	$194,888.67	$0.00	$353,526.00	
PENDITURES									
2-3601-42720	EMPLOYEE TRAINING	$0.00	$198.69	$1,500.00	$5,340.00	$157.15	$0.00	$1,500.00	Trainging for new employees (Customer service, tyler and notary)
2-3601-43316	FUEL	$4,051.53	$1,335.28	$2,500.00	$2,500.00	$164.58	$2,335.42	$2,500.00	New vehicle hasn't been driven because of wreck
2-3601-43465	RENT OF EQUIPMENT	$31,952.37	$29,149.41	$35,000.00	$25,035.00	$21,094.30	$19,685.70	$35,000.00	PITNEY BOWES, XEROX EQUIPMENT
2-3601-43735	POSTAGE & MAIL SERVICES	$35,200.00	$41,020.00	$55,000.00	$55,000.00	$40,000.00	$15,000.00	$45,000.00	POSTAGE FOR UTILITY BILLING, CITY MAIL
2-3601-43740	PRINTING/PUBLISHING	$7,371.10	$6,853.76	$10,500.00	$10,500.00	$6,150.63	$0.00	$12,000.00	UTILITY BILLING ENVELOPES , RETURN
2-3601-43770	SUBSCRIPTION & DUES	$62,286.32	$61,833.84	$50,000.00	$50,000.00	$45,702.68	$1,797.00	$50,000.00	CREDIT CARD FEES FOR CUSTOMER PAYMENTS
2-3601-43775	TELEPHONE	$3,038.92	$2,706.39	$3,000.00	$3,000.00	$1,931.69	$518.31	$3,000.00	
2-3601-43780	UTILITIES	$4,012.33	$4,580.54	$5,000.00	$5,000.00	$4,795.56	$204.44	$5,000.00	
2-3601-43815	SOFTWARE LIC/SOFTWARE UPDATE	$3,854.61	$2,842.25	$5,000.00	$14,965.00	$10,851.22	$0.00	$15,000.00	Tyler, Datamatic (SPMR), Credit card equipment
2-3601-44606	OFFICE SUPPLIES	$4,462.31	$5,071.74	$5,500.00	$5,500.00	$3,171.09	$457.82	$5,500.00	
2-3601-44613	NON-CAPITAL ITEMS	$0.00	$0.00	$500.00	$500.00	$0.00	$0.00	$3,000.00	office furniture, lobby fixtures,break room
2-3601-47420	MAINT. VEHICLE/EQUIP MAIN.	$1,647.20	$1,290.05	$1,500.00	$1,500.00	$421.79	$0.00	$1,200.00	
2-3601-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,000.00	new
TAL OPERATING EXPENSES		$162,068.99	$170,943.65	$178,700.00	$182,540.00	$134,440.69	$39,998.69	$187,700.00	
	TOTAL EXPENDITURES	$470,659.92	$411,621.50	$426,395.00	$426,395.00	$329,329.36	$39,998.69	$541,226.00	INTERIM BUDGET
	NET INCOME	$ (32,841.56)	$36,419.83	$ (74,115.00)	$ (74,115.00)	$ (32,079.37)		$ (47,726.00)	

503 ELECTRIC DIVISION

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
503-3702-30161	GROSS RECEIPTS-YD-JOINT UTILITY	$836.60	$957.07	$900.00	$900.00	$887.35	$0.00	$900.00	
503-3702-30162	GROSS RECEIPTS-EL-JOINT UTILITY	$438,281.53	$499,887.17	$450,000.00	$450,000.00	$472,042.16	$0.00	$500,000.00	
503-3702-34521	UTILITY SERVICES YARD LIGHT	$19,243.98	$21,373.21	$19,000.00	$19,000.00	$21,629.28	$0.00	$20,000.00	
503-3702-34522	UTILITY SERVICES-ELEC DIV	$6,579,495.57	$7,457,026.63	$7,250,000.00	$7,250,000.00	$6,930,377.95	$0.00	$7,500,000.00	INCREASE PER MANAGER
503-3702-34532	UTILITY SERVICES CONNECTIONS	$16,940.04	$13,483.85	$16,000.00	$16,000.00	$10,879.87	$0.00	$12,000.00	
503-3702-34772	MERCHANDISE & JOBBING	$48,606.24	$81,369.23	$25,000.00	$93,815.00	$103,572.06	$0.00	$94,000.00	
503-3702-35542	NON-PAYMENT PENALTIES	$5,376.74	$6,298.68	$5,500.00	$5,500.00	$4,765.24	$0.00	$5,500.00	
503-3702-37374	SURPLUS AUCTION PROCEEDS	$0.00	$269.87	$0.00	$0.00	$6,739.87	$0.00	$0.00	
503-3702-37380	MISC INCOME	$0.00	$0.00	$0.00	$0.00	$470.76	$0.00	$0.00	
503-3702-37426	MIS. (POLE RENTALS, ETC.) - ELECTRIC	$55,662.82	$70,167.68	$40,000.00	$40,000.00	$28,346.04	$0.00	$50,000.00	Windstream/TDS/ETHOS Fees
	TOTAL REVENUE	**$7,164,443.52**	**$8,150,833.39**	**$7,806,400.00**	**$7,875,215.00**	**$7,579,710.58**	$0.00	$8,182,400.00	
TRANSFERS IN (OUT)									
503-3702-49930	OUT	$ (411,826.00)	$ (445,747.00)	$ (419,477.00)	$ (419,477.00)	$ (330,875.25)	$0.00	$ (481,365.00)	PER CITY MANAGER
	TOTAL TRANSFERS	**$ (411,826.00)**	**$ (445,747.00)**	**$ (419,477.00)**	**$ (419,477.00)**	**$ (330,875.25)**	$0.00	$ (481,365.00)	
PERSONNEL EXPENSES									
503-3702-40110	FULL TIME WAGES	$368,594.52	$356,424.82	$399,030.00	$399,030.00	$308,271.75	$0.00	$410,280.00	
503-3702-40125	OVERTIME WAGES	$18,591.85	$21,510.07	$20,000.00	$20,000.00	$16,074.53	$0.00	$20,000.00	
503-3702-40135	STANDBY WAGES	$19,061.76	$18,315.40	$18,000.00	$18,000.00	$16,466.12	$0.00	$18,000.00	
503-3702-40140	DELAYED COMPENSATION	$1,857.04	$620.48	$1,500.00	$1,500.00	$0.00	$0.00	$8,000.00	HR CORRECTION INCREASE
503-3702-41205	FICA - REGULAR	$24,555.26	$23,721.57	$27,190.00	$27,190.00	$20,433.06	$0.00	$27,886.00	
503-3702-41210	FICA - MEDICARE	$5,742.79	$5,547.80	$6,360.00	$6,360.00	$4,778.69	$0.00	$6,522.00	
503-3702-41215	PERA	$37,896.11	$38,426.33	$45,090.00	$45,090.00	$34,663.24	$0.00	$48,413.00	
503-3702-41225	HEALTH INSURANCE	$57,686.98	$68,321.73	$104,160.00	$104,160.00	$57,672.56	$0.00	$97,305.00	
503-3702-41226	RETIREE INSURANCE	$1,105.39	$10,671.17	$11,975.00	$11,975.00	$9,239.07	$0.00	$12,308.00	
503-3702-41235	UNEMPLOYMENT INS. - GSD HR	$213.83	$0.00	$380.00	$5,236.00	$5,228.18	$0.00	$1,800.00	
503-3702-41240	WORKER'S COMP. ASSESSMENT PR	$66.70	$66.70	$70.00	$70.00	$48.30	$0.00	$80.00	
TOTAL PERSONNEL EXPENSES		**$537,953.35**	**$546,334.09**	**$637,255.00**	**$647,726.00**	**$472,875.50**	$0.00	$650,594.00	

EXPENDITURES									
503-3702-42310	PER DIEM	$0.00	$0.00	$2,000.00	$2,000.00	$0.00	$0.00	$2,000.00	Employees going to training
503-3702-42620	UNIFORM/LINEN	$5,849.87	$5,738.12	$6,000.00	$6,500.00	$5,376.44	$1,029.30	$6,000.00	7 Employees
503-3702-42720	EMPLOYEE TRAINING	$4,013.20	$11,356.19	$15,000.00	$14,500.00	$9,456.53	$0.00	$15,000.00	Employees going to School. CDL Training
503-3702-43316	FUEL	$24,528.38	$18,966.01	$40,000.00	$40,000.00	$12,276.50	$25,723.50	$15,000.00	Gas and Diesel for Trucks/ REDUCED PER MANAGER
503-3702-43465	RENT OF EQUIPMENT	$1,775.01	$2,204.72	$2,500.00	$3,600.00	$1,795.32	$1,624.68	$3,600.00	Sharp Contract and Xreox Contract
503-3702-43740	PRINTING/PUBLISHING	$0.00	$0.00	$250.00	$250.00	$111.77	$0.00	$250.00	Newspaper notices
503-3702-43770	SUBSCRIPTIONS & DUES	$16,515.58	$22,737.68	$20,700.00	$28,490.00	$24,173.20	$4,234.15	$25,000.00	BLM Site Rental Fee, Journeyman Dues, AMI Saas fee, NM 811 Fee, American Public Power Dees/ REDUCED PER MANAGER
503-3702-43775	TELEPHONE	$2,923.02	$3,036.88	$4,000.00	$4,000.00	$2,491.32	$238.68	$4,000.00	Two Cell Phones, Three Office Phones, SIM cards for AMI Collectors.
503-3702-43815	SOFTWARE LIC/SOFTWARE UPDATE	$21,542.16	$22,325.40	$25,000.00	$25,000.00	$19,574.21	$1,290.12	$25,000.00	Tyler Dues, Email Service, Tech. Studio Maint.
503-3702-43999	OPERATING COSTS - SOLAR REFUNDS	$0.00	$0.00	$15,000.00	$15,000.00	$0.00	$0.00	$22,000.00	Solar Refunds
503-3702-44606	OFFICE SUPPLIES	$1,259.59	$1,648.22	$2,000.00	$2,000.00	$1,296.06	$0.00	$2,000.00	Copy Paper, Folders, Etc.
503-3702-44607	FIELD SUPPLIES	$249,695.98	$307,010.08	$300,000.00	$418,815.00	$322,028.05	$93,343.83	$350,000.00	Poles, Transformers, Cross Arms, Meters, All Hardware
503-3702-44613	NON-CAPITAL ITEMS	$7,269.65	$11,697.91	$10,000.00	$10,000.00	$2,528.71	$600.00	$10,000.00	Tools Under 5,000
503-3702-44615	SAFETY EQUIPMENT	$10,077.04	$15,054.97	$14,550.00	$14,550.00	$5,321.88	$164.99	$14,550.00	Hard Hats, Boots, Line Hoses, Rubber Gloves and Sleeves Tested every 6 Months, Saftey Tools.
503-3702-45793	GRT	$438,574.90	$497,325.69	$500,000.00	$500,000.00	$472,188.66	$0.00	$500,000.00	
503-3702-45796	FRANCHISE TAX	$18,087.25	$18,471.00	$20,000.00	$20,000.00	$16,423.58	$3,576.42	$20,000.00	
503-3702-47415	MAINT. REPAIRS GROUNDS ROADWAYS	$550,159.34	$158,766.48	$300,000.00	$250,000.00	$109,004.69	$112,058.49	$400,000.00	Substation Relays Replaced. Replace 7 poles on Austin. Build 3 phase line for Loves Truck Stop.
503-3702-47420	MAINT.VEHICLE/EQUIP	$92,946.80	$105,383.81	$70,000.00	$70,000.00	$23,847.82	$33,929.46	$80,000.00	Truck Repairs, Oil Changes, Tires, Altec Inspections.
503-3702-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$160,400.00	new moving to 1018
503-3702-48596	AUDIT CONTRACT	$9,697.50	$9,710.00	$10,000.00	$10,000.00	$8,315.19	$1,394.81	$10,000.00	Electric Department Share of Contract.
503-3702-48598	PROFESSIONAL SERVICE/CONTRACTS	$86,453.46	$33,607.63	$650,000.00	$650,000.00	$335,022.96	$261,022.04	$120,000.00	ASPLUDH Electric Testing Contract. Steve House Contract
503-3702-50795	WHOLESALE POWER COSTS	$3,908,452.62	$3,751,483.35	$4,500,000.00	$4,474,489.00	$3,596,162.44	$578,837.56	$4,800,000.00	WAPA, Sierra Electric, Solar Array, Tri-State, Power Costs.
TOTAL OPERATING EXPENSES		**$5,564,830.90**	**$5,109,635.48**	**$6,638,600.00**	**$6,693,444.00**	**$5,031,225.13**	**$1,142,473.23**	$6,584,800.00	
CAPITAL OUTLAY									
503-3702-80810	OTHER CAPITAL EQUIP VEHICLES	$0.00	$253,816.42	$230,000.00	$253,320.00	$9,950.00	$349,668.08	$230,000.00	Bucket Truck Rolled over from last year. Will be here in July.
TOTAL CAPITAL OUTLAY		**$0.00**	**$520,160.47**	**$230,000.00**	**$253,320.00**	**$9,950.00**	**$349,668.08**	$230,000.00	
	TOTAL EXPENDITURES	**$6,102,784.25**	**$6,176,130.04**	**$7,505,855.00**	**$7,594,490.00**	**$5,514,050.63**	**$1,492,141.31**	$7,465,394.00	INTERIM BUDGET
	NET INCOME	**$649,833.27**	**$1,528,956.35**	**$ (118,932.00)**	**$ (138,752.00)**	**$1,734,784.70**		$235,641.00	

504 WATER DIVISION

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-25 INTERIM	Justification
REVENUES									
504-3803-30153	GOV'T GROSS RECEIPTS-WA	$63,207.95	$70,009.09	$65,000.00	$65,000.00	$58,487.01	$0.00	$150,000.00	INCREASE PER MANAGER
504-3803-34523	UTILITY SERVICES	$1,454,817.07	$1,654,870.24	$1,500,500.00	$1,500,500.00	$1,331,776.06	$0.00	$1,700,000.00	
504-3803-34533	UTILITY SERVICES CONNECTIONS	$10,421.34	$9,327.89	$10,000.00	$10,000.00	$7,208.04	$0.00	$10,000.00	
504-3803-34553	NEW INSTALLATIONS (TAPS)	$14,538.20	$48,389.24	$20,000.00	$20,000.00	$13,411.66	$0.00	$20,000.00	
504-3803-34773	MERCHANDISE & JOBBING	$117.00	$19,629.42	$0.00	$0.00	$176.91	$0.00	$100.00	
504-3803-35543	NON-PAYMENT PENALTIES	$4,382.90	$5,355.89	$4,500.00	$4,500.00	$4,576.91	$0.00	$4,500.00	
504-3803-38372	INSURANCE RECOVERIES		$22,395.33	$0.00	$573.00	$572.87	$0.00		
	TOTAL REVENUE	**$1,547,484.46**	**$1,832,233.58**	**$1,600,000.00**	**$1,600,573.00**	**$1,416,209.46**	$0.00	$1,884,600.00	
TRANSFERS IN (OUT)									
504-3803-49930	OUT	$(558,660.00)	$(681,276.00)	$(536,099.00)	$(791,518.00)	$(494,691.50)	$0.00	$ (519,270.00)	INCREASE PER MANAGER
	TOTAL TRANSFERS	**$(558,660.00)**	**$(681,276.00)**	**$(536,099.00)**	**$(791,518.00)**	**$(494,691.50)**	$0.00	$ (519,270.00)	
PERSONNEL EXPENSES									
504-3803-40110	FULL TIME WAGES	$94,038.98	$228,668.87	$353,725.00	$353,725.00	$258,480.52	$0.00	$365,591.00	
504-3803-40125	OVERTIME WAGES	$16,060.88	$27,991.56	$25,000.00	$67,600.00	$43,143.47	$0.00	$26,000.00	REDUCED PER MANAGER
504-3803-40135	STANDBY WAGES	$5,282.30	$1,757.30	$9,000.00	$9,000.00	$2,924.12	$0.00	$5,000.00	REDUCED PER MANAGER
504-3803-40140	DELAYED COMPENSATION	$7,131.55	$993.45	$5,000.00	$5,000.00	$0.00	$0.00	$5,000.00	
504-3803-41205	FICA - REGULAR	$7,483.06	$15,865.50	$25,300.00	$25,300.00	$18,512.21	$0.00	$25,085.00	
504-3803-41210	FICA - MEDICARE	$1,750.21	$3,710.82	$5,925.00	$5,925.00	$4,329.53	$0.00	$5,867.00	
504-3803-41215	PERA	$8,601.01	$24,126.61	$41,710.00	$41,710.00	$28,329.57	$0.00	$43,140.00	
504-3803-41225	HEALTH INSURANCE	$8,299.48	$27,434.64	$71,115.00	$71,115.00	$31,488.69	$0.00	$85,351.00	
504-3803-41226	RETIREE INSURANCE	$3,376.67	$9,220.97	$11,075.00	$11,075.00	$8,455.84	$0.00	$10,968.00	
504-3803-41235	UNEMPLOYMENT INS. - GSD HR	$99.92	$0.00	$540.00	$540.00	$2,301.65	$0.00	$700.00	
504-3803-41240	WORKER'S COMP. ASSESSMENT PR	$23.02	$54.22	$85.00	$85.00	$55.23	$0.00	$90.00	
TOTAL PERSONNEL EXPENSES		**$154,980.07**	**$341,507.83**	**$551,975.00**	**$594,575.00**	**$398,020.83**	$0.00	$572,792.00	

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-25 INTERIM	Justification
EXPENDITURES									
504-3803-42310	PER DIEM	$391.68	$225.39	$0.00	$0.00	$0.00	$0.00	$6,000.00	CREATED FROM EMPLOYEE TRAINING
504-3803-42620	UNIFORM/LINEN	$860.51	$2,625.30	$2,500.00	$4,500.00	$3,267.17	$0.00	$3,750.00	Fully staffed 6 personell $300.00 for Jeans,$200.00 for shirts, $125.00 for Jacket
504-3803-42720	EMPLOYEE TRAINING	$1,905.28	$2,921.33	$3,000.00	$3,000.00	$30.00	$0.00	$27,000.00	Fully staffed 6 CDL trainings and operator training.
504-3803-43316	FUEL	$24,116.57	$29,412.85	$30,750.00	$40,750.00	$22,298.92	$10,900.83	$20,000.00	REDUCED PER MANAGER
504-3803-43465	RENT OF EQUIPMENT	$633.35	$850.00	$1,200.00	$1,200.00	$496.97	$189.73	$1,200.00	
504-3803-43466	RENT OF LAND/BUILDING	$2,179.07	$2,152.54	$1,000.00	$2,500.00	$0.00	$0.00	$2,200.00	
504-3803-43740	PRINTING/PUBLISHING	$683.55	$797.50	$1,500.00	$1,500.00	$812.81	$0.00	$1,500.00	
504-3803-43770	SUBSCRIPTIONS/DUES	$1,599.21	$1,448.50	$7,000.00	$7,000.00	$6,317.24	$192.53	$10,000.00	NM 811 2.50 a call and operator license new increase.
504-3803-43775	TELEPHONE	$878.12	$2,613.49	$8,000.00	$8,000.00	$2,926.37	$573.63	$4,500.00	
504-3803-43797	WATER CONSERVATION	$14,805.87	$14,906.36	$14,000.00	$20,000.00	$14,606.49	$5,393.51	$22,000.00	Short Fall-Internal BARS require. 5% Towards Tax and Revenue
504-3803-43815	SOFTWARE LIC/SOFTWARE UPDATE	$13,100.89	$16,426.16	$15,000.00	$27,500.00	$25,186.35	$1,679.43	$30,000.00	SPMR, IWORQ, Daupler
504-3803-44605	CHEMICALS/LABORATORY TESTING	$0.00	$911.09	$5,000.00	$15,000.00	$3,834.13	$6,365.85	$15,000.00	Price of Cholrine and water testing
504-3803-44606	OFFICE SUPPLIES	$1,872.66	$1,532.71	$3,800.00	$3,800.00	$2,593.57	$0.00	$3,000.00	Office cleaning supplies plus other office supplies.
504-3803-44607	FIELD SUPPLIES	$156,523.58	$125,741.46	$190,000.00	$190,000.00	$66,871.68	$51,221.08	$100,000.00	Stock for parts needed.
504-3803-44615	SAFETY EQUIPMENT	$4,523.84	$5,127.96	$10,000.00	$10,000.00	$9,548.52	$187.73	$10,000.00	Mandatory PPE and traffic control
504-3803-44810	EQUIPMENT & MACHINERY	$4,327.95	$0.00	$4,000.00	$4,000.00	$3,644.41	$0.00	$4,000.00	
504-3803-45796	FRANCHISE TAX	$4,398.72	$4,793.33	$4,500.00	$4,500.00	$3,805.10	$694.90	$6,000.00	5% Towards Williamsburg Franchise Tax Fee
504-3803-46794	GOVT GRT	$65,613.13	$70,404.46	$65,000.00	$65,000.00	$59,641.80	$0.00	$150,000.00	INCREASED PER MANAGER
504-3803-47415	MAINT. REPAIRS GROUNDS ROADWAYS	$54,899.46	$59,840.92	$80,000.00	$80,000.00	$17,509.79	$0.00	$40,000.00	Bedding for pipes and emergency replacements
504-3803-47420	MAINT. VEHICLE	$7,482.44	$17,594.41	$16,500.00	$17,073.00	$14,973.71	$1,661.57	$13,000.00	REDUCED PER MANAGER
504-3803-47421	MAINT. EQUIPMENT	$96,619.82	$141,035.74	$160,000.00	$62,190.00	$2,711.60	$3,955.00	$50,000.00	Maintenance of vac truck and trailer
504-3803-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$229,500.00	new
504-3803-48598	PROFESSIONAL SERVICES	$72,841.42	$86,386.18	$100,000.00	$100,000.00	$56,323.75	$35,320.96	$50,000.00	
TOTAL OPERATING EXPENSES		**$670,412.13**	**$748,674.61**	$867,350.00	$858,323.00	$467,993.66	$148,410.66	$798,650.00	
CAPITAL OUTLAY									
504-3803-80810	OTHER CAPITAL EQUIP. VEHICLES	$0.00	$22,579.70	$33,000.00	$0.00	$0.00	$0.00	$60,000.00	Parts Truck to pull the new vac trailer
TOTAL CAPITAL OUTLAY		**$0.00**	**$22,579.70**	$63,000.00	$30,000.00	$28,723.91	$0.00	$60,000.00	
	TOTAL EXPENDITURES	$825,392.20	$1,112,762.14	$1,482,325.00	$1,482,898.00	$894,738.40	$148,410.66	$1,431,442.00	INTERIM BUDGET
	NET INCOME	$163,432.26	$38,195.44	$(418,424.00)	$(673,843.00)	$26,779.56		$ (66,112.00)	

505 SOLID WASTE DIVISION

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024/25 FINAL	2024/25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025/26 INTERIM	Justification
REVENUES									
505-3904-30154	GROSS RECEIPTS-TR	$82,639.32	$85,252.35	$83,500.00	$83,500.00	$67,799.87	$0.00	$90,000.00	
505-3904-30315	GOVT GROSS RECEIPTS TAX	$13,553.68	$26,192.25	$20,000.00	$20,000.00	$31,661.91	$0.00	$25,000.00	
505-3904-34355	TRANSFER STATION REVENUE	$573,828.54	$626,082.24	$575,000.00	$575,000.00	$621,631.79	$0.00	$600,000.00	
505-3904-34524	UTILITY SERVICES - SOLID WASTE	$1,810,039.34	$1,871,779.97	$1,775,000.00	$1,775,000.00	$1,540,216.25	$0.00	$1,800,000.00	INCREASED PER MANAGER
505-3904-35544	NON-PAYMENT PENALTIES	$5,620.50	$5,731.23	$4,500.00	$4,500.00	$4,255.76	$0.00	$5,000.00	
505-3904-36410	NM STO INVESTMENT INCOME	$14,488.56	$23,748.91	$12,500.00	$12,500.00	$17,116.80	$0.00	$20,000.00	State Tres.
505-3904-37546	MISC. (RECYCLING) - SOLID WASTE	$18,633.87	$26,530.96	$25,000.00	$25,000.00	$24,703.28	$0.00	$30,000.00	INCREASED PER MANAGER
	TOTAL REVENUE	$2,518,892.45	$2,665,317.91	$2,495,500.00	$2,495,500.00	$2,307,385.66	$0.00	$2,570,000.00	INCREASED PER MANAGER
TRANSFERS IN (OUT)									
505-3904-49930	OUT	$ (500,572.00)	$ (292,641.00)	$ (236,325.00)	$ (236,325.00)	$ (223,183.75)	$0.00	$ (277,440.00)	INCREASED PER MANAGER
	TOTAL TRANSFERS	$ (500,572.00)	$ (292,641.00)	$ (236,325.00)	$ (236,325.00)	$ (223,183.75)	$0.00	$ (277,440.00)	
PERSONNEL EXPENSES									
505-3904-40110	FULL TIME WAGES	$477,103.11	$478,991.22	$555,575.00	$555,575.00	$417,914.10	$0.00	$560,914.00	
505-3904-40125	OVERTIME WAGES	$1,559.14	$294.81	$4,500.00	$4,500.00	$527.24	$0.00	$4,500.00	
505-3904-40140	DELAYED COMPENSATION	$2,467.94	$1,029.63	$2,000.00	$2,000.00	$1,085.65	$0.00	$2,000.00	
505-3904-41205	FICA - REGULAR	$28,935.40	$28,773.98	$34,850.00	$34,850.00	$25,192.63	$0.00	$35,180.00	
505-3904-41210	FICA - MEDICARE	$6,767.31	$6,729.33	$8,150.00	$8,150.00	$5,891.69	$0.00	$8,900.00	
505-3904-41215	PERA	$48,227.50	$51,101.33	$62,780.00	$62,780.00	$46,464.56	$0.00	$66,202.00	
505-3904-41225	HEALTH INSURANCE	$58,456.00	$65,650.09	$90,400.00	$90,400.00	$53,754.93	$0.00	$159,251.00	
505-3904-41226	RETIREE INSURANCE	$14,089.20	$14,219.25	$16,675.00	$16,675.00	$12,387.09	$0.00	$16,855.00	
505-3904-41235	UNEMPLOYMENT INS. - GSD HR	$269.38	$0.00	$760.00	$6,760.00	$6,727.10	$0.00	$2,400.00	
505-3904-41240	WORKER'S COMP. ASSESSMENT PR	$101.20	$101.20	$140.00	$140.00	$80.50	$0.00	$130.00	
TOTAL PERSONNEL EXPENSES		$649,275.19	$650,695.20	$785,830.00	$789,230.00	$571,397.09	$0.00	$856,332.00	

		2022-23 Actual	2023-24 Actual	2024/25 FINAL	2024/25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025/26 INTERIM	Justification
EXPENDITURES									
505-3904-42310	PER DIEM	$0.00	$228.55	$0.00	$0.00	$0.00	$0.00	$4,000.00	LC/ALB/S FE/TRAINING
505-3904-42620	UNIFORM/LINEN	$269.38	$3,832.28	$6,000.00	$7,000.00	$4,751.57	$0.00	$7,000.00	
505-3904-42720	EMPLOYEE TRAINING	$9,996.00	$2,545.93	$6,000.00	$2,800.00	$2,195.58	$0.00	$12,000.00	CDL,6000EA+CERT.TR
505-3904-43316	FUEL	$72,254.34	$57,183.77	$80,000.00	$80,000.00	$38,855.90	$41,144.10	$40,000.00	REDUCED PER MANAGER
505-3904-43403	REGULAR BUILDING MAINT	$8,541.46	$3,655.88	$10,000.00	$6,500.00	$425.81	$340.40	$5,000.00	REDUCED PER MANAGER
505-3904-43465	RENT OF EQUIPMENT	$2,248.15	$3,439.05	$7,000.00	$4,000.00	$1,869.41	$835.59	$5,000.00	XEROX/SHARP
505-3904-43740	PRINTING AND PUBLISHING	$379.53	$379.32	$1,000.00	$1,000.00	$0.00	$0.00	$1,000.00	RECYCLING ADS
505-3904-43770	SUBSCRIPTIONS & DUES	$750.00	$832.00	$1,000.00	$1,000.00	$750.00	$0.00	$1,000.00	SILV SK/TYLER
505-3904-43775	TELEPHONE	$1,986.82	$2,070.95	$4,000.00	$4,000.00	$1,627.81	$572.19	$2,000.00	
505-3904-43815	SOFTWARE LIC/SOFTWARE UPDATE	$26,385.65	$17,107.82	$21,000.00	$21,000.00	$16,792.75	$1,290.11	$21,000.00	
505-3904-44606	OFFICE SUPPLIES	$2,018.79	$1,492.61	$3,000.00	$2,650.00	$1,280.27	$439.00	$3,000.00	
505-3904-44607	FIELD SUPPLIES	$24,466.55	$26,158.51	$30,000.00	$38,700.00	$38,501.18	$167.70	$35,000.00	WELDING/CLEAN/ TIRES-INTERAL BAR
505-3904-44613	NON-CAPITAL EQUIPMENT	$33,512.64	$45,796.44	$40,000.00	$250.00	$0.00	$0.00	$50,000.00	PC/DUMPSTERS
505-3904-44615	SAFETY EQUIPMENT	$2,087.43	$6,023.20	$6,500.00	$5,000.00	$3,692.10	$396.96	$4,000.00	BOOTS,VESTS,GLOV.GLASSES
									Las Cruces Distruction-SCSWA
505-3904-45601	WASTE DISPOSAL	$832,841.79	$876,081.60	$1,000,000.00	$998,000.00	$838,561.82	$126,438.18	$1,250,000.00	740000+7%TX/ UTIL 480000
505-3904-45796	FRANCHISE TAX	$6,232.10	$6,649.52	$8,000.00	$8,000.00	$5,010.62	$2,989.38	$10,000.00	5% Williamsburg
505-3904-46794	GOVT GRT	$95,117.75	$110,639.12	$75,000.00	$87,000.00	$96,604.86	$0.00	$90,000.00	Paid Over $86 to date.
505-3904-47415	MAINT. REPAIRS GROUNDS ROADWAYS	$3,941.54	$2,828.81	$15,000.00	$0.00	$0.00	$0.00	$15,000.00	PAVE RECY ROUTE
505-3904-47420	MAINT. VEHICLE/EQUIPMENT MAINT.	$93,697.51	$69,333.22	$80,000.00	$70,000.00	$61,572.68	$3,664.57	$70,000.00	BALERS/SCALE/SM EQ./SERVICE CENTER
505-3904-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$90,400.00	new
505-3904-48596	AUDIT CONTRACT	$9,697.50	$9,710.00	$10,000.00	$10,000.00	$8,315.19	$1,394.81	$10,000.00	
505-3904-48598	PROFESSIONAL SERVICES	$11,330.57	$6,567.59	$15,000.00	$7,627.00	$6,348.46	$901.54	$0.00	
505-3904-48599	OTHER CONTRACT SERVICES	$68,384.95	$195,886.88	$60,000.00	$110,200.00	$70,747.60	$39,357.90	$100,000.00	PARKHILL/TORC/BLM
TOTAL OPERATING EXPENSES		$1,337,482.67	$1,486,646.61	$1,538,500.00	$1,518,727.00	$1,212,248.72	$222,303.79	$1,825,400.00	
CAPITAL OUTLAY									
505-3904-80805	BUILDINGS & STRUCTURES	$0.00	$0.00	$0.00	$19,600.00	$0.00	$19,596.87	$19,597.00	PO 81235 A Frame Cover - Cover Bales
505-3904-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	$239,841.00		$120,000.00	$116,223.00	$116,223.00	$0.00	$300,000.00	TRASH TRUCK
505-3904-80845	CAPITAL IMPROVEMENTS EQUIPMENT	$6,763.42	$68,150.00	$0.00	$12,550.00	$0.00	$12,513.60	$12,514.00	PO 81517 Multipurpose covered structure
TOTAL CAPITAL OUTLAY		$246,604.42	$68,150.00	$120,000.00	$148,373.00	$116,223.00	$32,110.47	$312,514.00	
	TOTAL EXPENDITURES	$2,233,362.28	$2,205,491.81	$2,444,330.00	$2,456,330.00	$1,899,868.81	$254,414.26	$2,994,246.00	INTERIM BUDGET
	NET INCOME	$ (215,041.83)	$167,185.10	$ (185,155.00)	$ (197,155.00)	$184,333.10		$ (701,686.00)	

506 WASTEWATER DIVISION

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		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
506-4005-30155	GROSS RECEIPTS-SW	$49,007.92	$56,639.48	$50,000.00	$50,000.00	$48,841.96	$0.00	$70,000.00	
506-4005-34355	OTHER CHARGES FOR SERVICE	$3,301.86	$27,820.33	$15,000.00	$15,000.00	$34,162.22	$0.00	$26,000.00	
506-4005-34525	UTILITY SERVICES	$1,070,329.89	$1,296,111.61	$1,175,000.00	$1,175,000.00	$1,095,395.27	$0.00	$1,300,000.00	
506-4005-34555	NEW INSTALLATIONS SEWER	$3,687.31	$8,997.30	$7,500.00	$7,500.00	$5,201.75	$0.00	$5,000.00	
506-4005-35545	NON-PAYMENT PENALTIES	$3,665.75	$3,082.74	$3,500.00	$3,500.00	$2,305.07	$0.00	$3,000.00	
	TOTAL REVENUE	**$1,129,992.73**	**$1,392,726.46**	**$1,251,000.00**	**$1,251,000.00**	**$1,185,906.27**	$0.00	$1,404,000.00	
TRANSFERS IN (OUT)									
506-4005-39935	IN	$102,163.00		$0.00	$305,400.00	$0.00	$0.00		
506-4005-49930	OUT	$(394,915.00)	$(121,449.50)	**$(288,925.00)**	**$(624,865.00)**	**$(191,971.50)**	$0.00	$ (242,076.00)	INCREASE PER MANAGER
	TOTAL TRANSFERS	**$(292,752.00)**	**$(121,449.50)**	**$(288,925.00)**	**$(319,465.00)**	**$(191,971.50)**	$0.00	$ (242,076.00)	
PERSONNEL EXPENSES									
506-4005-40110	FULL TIME WAGES	$261,122.33	$249,172.56	$288,415.00	$288,415.00	$147,804.79	$0.00	$230,558.00	
506-4005-40125	OVERTIME WAGES	$53,640.04	$34,813.12	$25,000.00	$25,000.00	$9,234.27	$0.00	$25,000.00	
506-4005-40135	STANDBY WAGES	$9,808.28	$3,623.92	$10,000.00	$10,000.00	$1,646.80	$0.00	$10,000.00	
506-4005-40140	DELAYED COMPENSATION	$9,663.29	$1,977.44	$2,000.00	$2,000.00	$2,089.75	$0.00	$1,000.00	
506-4005-41205	FICA - REGULAR	$19,981.51	$17,431.90	$18,625.00	$18,625.00	$9,631.85	$0.00	$16,527.00	
506-4005-41210	FICA - MEDICARE	$4,673.00	$4,076.52	$4,355.00	$4,355.00	$2,252.50	$0.00	$3,865.00	
506-4005-41215	PERA	$25,861.73	$26,278.04	$29,765.00	$29,765.00	$16,208.66	$0.00	$27,206.00	
506-4005-41225	HEALTH INSURANCE	$53,475.31	$47,442.95	$80,840.00	$80,840.00	$29,879.53	$0.00	$87,258.00	
506-4005-41226	RETIREE INSURANCE	$6,790.08	$4,796.35	$8,650.00	$8,650.00	$3,403.41	$0.00	$6,917.00	
506-4005-41235	UNEMPLOYMENT INS. - GSD HR	$153.76	$0.00	$0.00	$0.00	$3,597.18	$0.00	$1,100.00	
506-4005-41240	WORKER'S COMP. ASSESSMENT PR	$52.88	$53.88	$80.00	$80.00	$27.57	$0.00	$65.00	
TOTAL PERSONNEL EXPENSES		**$450,713.99**	**$392,397.58**	**$470,730.00**	**$470,730.00**	**$225,776.31**	$0.00	$409,496.00	

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
EXPENDITURES									
506-4005-42620	UNIFORM/LINEN	$1,604.70	$3,353.99	$2,500.00	$2,500.00	$1,930.25	$0.00	$4,375.00	Fully staffed 6 personell $300.00 for Jeans,$200.00 for shirts, $125.00 for Jacket
506-4005-42720	EMPLOYEE TRAINING	$2,102.65	$2,191.21	$4,500.00	$1,547.00	$1,546.76	$0.00	$12,300.00	2 CDL trainings and Wastewater/compost trainings
506-4005-43316	FUEL	$20,239.10	$11,738.40	$12,000.00	$12,000.00	$6,795.98	$1,831.01	$8,000.00	REDUCED PER MANAGER
506-4005-43465	RENT OF EQUIPMENT	$3,167.18	$4,508.04	$4,500.00	$7,600.00	$5,200.15	$2,399.85	$8,000.00	Current $7500
506-4005-43740	PRINTING / PUBLISHING	$0.00	$797.50	$2,000.00	$2,000.00	$40.64	$0.00	$2,000.00	Permits coming up for renewals
506-4005-43770	SUBSCRIPTIONS & DUES	$1,596.00	$277.50	$4,500.00	$6,164.00	$5,001.24	$192.52	$6,000.00	operator dues and 811 Increase
506-4005-43775	TELEPHONE	$5,085.26	$4,950.73	$4,000.00	$5,150.00	$4,079.00	$1,071.00	$5,500.00	Current Short Fall
506-4005-43815	SOFTWARE LIC/SOFTWARE UPDATE	$12,511.67	$13,095.42	$17,000.00	$17,000.00	$14,197.73	$1,556.31	$17,000.00	Daupler and IWORQ
506-4005-44605	CHEMICALS/LABORATORY TESTING	$9,512.01	$16,740.67	$57,000.00	$93,122.00	$46,847.25	$27,607.21	$50,000.00	lab chemicals, Polymer and testing,new sampler/REDUCED PER MANAGER
506-4005-44606	OFFICE SUPPLIES	$1,908.48	$3,117.87	$3,500.00	$3,500.00	$2,095.74	$0.00	$3,500.00	
506-4005-44607	FIELD SUPPLIES	$66,247.74	$53,811.23	$40,000.00	$40,000.00	$29,481.49	$7,606.60	$30,000.00	Stock Items/ REDUCED PER MANAGER
506-4005-44613	NON-CAPITAL EQUIPMENT	$5,235.79	$1,192.96	$5,000.00	$5,000.00	$1,920.99	$0.00	$5,000.00	
506-4005-44615	SAFETY EQUIPMENT	$1,368.61	$4,257.31	$8,000.00	$8,000.00	$7,354.26	$187.71	$8,000.00	PPE and traffic control
506-4005-44810	EQUIPMENT & MACHINERY	$0.00	$2,427.45	$0.00	$3,443.00	$3,080.94	$180.00	$5,000.00	based on fy 24-25
506-4005-46794	GOVT GRT	$48,232.16	$57,341.18	$55,000.00	$55,000.00	$49,293.33	$0.00	$70,000.00	based on fy 24-25
506-4005-47415	MAINT. REPAIR GROUNDS ROADWAYS	$19,042.04	$37,105.74	$40,000.00	$40,000.00	$33,470.33	$1,252.00	$40,000.00	
506-4005-47420	MAINT. VEHICLE/EQUIP.	$18,772.09	$29,964.36	$30,000.00	$28,022.00	$25,985.59	$1,613.86	$25,000.00	
506-4005-47425	OTHER MAINT. EQUIPMENT	$20,923.65	$15,297.74	$45,000.00	$44,000.00	$15,734.69	$21,193.50	$20,000.00	REDUCED PER MANAGER
506-4005-47595	INSURANCE, UTILITY, & MAINT.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$270,000.00	NEW
506-4005-48596	AUDIT CONTRACT	$9,697.50	$9,710.00	$10,000.00	$9,710.00	$8,315.19	$1,394.81	$10,000.00	based on fy 24-25
506-4005-48598	PROFESSIONAL SERVICES	$62,377.86	$134,061.03	$90,000.00	$99,377.00	$57,979.31	$38,806.14	$75,000.00	REDUCED PER MANAGER
506-4005-48599	OTHER CONTRACT SERVICES	$0.00	$51,258.75	$60,000.00	$11,365.00	$0.00	$0.00	$60,000.00	
506-4005-48798	VILLAGE OF WILLIAMSBURG	$45,527.52	$49,566.63	$50,000.00	$50,000.00	$39,430.29	$10,569.71	$45,000.00	Sewer Reciepts Average/ REDUCED PER MANAGER
TOTAL OPERATING EXPENSES		**$529,744.74**	**$668,901.08**	**$690,500.00**	**$690,500.00**	**$520,969.05**	**$141,845.50**	$779,675.00	
CAPITAL OUTLAY									
506-4005-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	$0.00	$47,494.00	$0.00	$0.00	$0.00	$0.00	$35,000.00	Need new truck for wastwater. One is in the out due to recalls. Currently borrowing from water
506-4005-80845	CAPITAL IMPROVEMENTS EQUIPMENT	$0.00	$0.00	$30,000.00	$30,000.00	$95,454.42	$0.00	$30,000.00	pumps at the Plant
TOTAL CAPITAL OUTLAY		**$0.00**	**$47,494.00**	$30,000.00	$30,000.00	$95,454.42	$0.00	$65,000.00	
	TOTAL EXPENDITURES	$980,458.73	$1,108,792.66	$1,191,230.00	$1,191,230.00	$842,199.78	$141,845.50	$1,254,171.00	INTERIM BUDGET
	NET INCOME	$ (143,218.00)	$162,484.30	$ (229,155.00)	$ (259,695.00)	$151,734.99		$ (92,247.00)	

508 GOLF COURSE

*****Please be mindful as you work on your budget for next year. We are trying to raise employees' pay.

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
508-4303-30315	GOVT GRT	$2,476.89	$2,856.41	$2,500.00	$2,500.00	$1,485.84	$0.00	$2,650.00	Based off previous 3 year average
508-4303-34348	RENT OF PUBLIC FACILITIES	$0.00	$8,280.90	$0.00	$0.00	$7,500.00	$0.00	$7,500.00	Rent of Driving Range Sierra Del Rio
508-4303-34376	SALES OTHER GOLF PRO SHOP	$399.20	$2,473.91	$1,000.00	$1,000.00	$1,436.23	$0.00	$1,300.00	Based off previous 3 year average
508-4303-36373	INTEREST INCOME	$39.91	$33.82	$50.00	$50.00	$14.10	$0.00	$50.00	Based off previous 3 year average
508-4303-37316	MISC. INCOME	$47,976.87	$56,476.24	$50,000.00	$50,000.00	$27,071.17	$0.00	$50,000.00	Based off previous 3 year average- INCREASE PER MANGER
	TOTAL REVENUE	**$50,892.87**	**$70,121.28**	**$53,550.00**	**$53,550.00**	**$52,976.65**	$0.00	$61,500.00	
TRANSFERS IN (OUT)									
508-4303-39935	IN	$170,000.00	$256,420.39	$255,000.00	$255,000.00	$155,000.00	$0.00	$300,000.00	REDUCED PER MANAGER
	TOTAL TRANSFERS	**$170,000.00**	**$256,420.39**	**$255,000.00**	**$255,000.00**	**$155,000.00**	$0.00	$300,000.00	
PERSONNEL EXPENSES									
508-4303-40110	FULL TIME WAGES	$122,767.98	$111,918.51	$109,825.00	$109,825.00	$77,826.90	$0.00	$140,000.00	REDUCED PER MANAGER
508-4303-40115	PART TIME WAGES	$10,552.80	$38,475.34	$43,830.00	$43,830.00	$36,656.91	$0.00	$0.00	
508-4303-40125	OVERTIME WAGES	$584.04	$1,290.03	$0.00	$0.00	$718.80	$0.00	$2,000.00	
508-4303-40140	DELAYED COMPENSATION	$0.00	$2,279.86	$0.00	$0.00	$5,504.60	$0.00	$0.00	
508-4303-41205	FICA - REGULAR	$8,016.37	$9,218.74	$10,005.00	$10,005.00	$7,234.35	$0.00	$13,717.00	
508-4303-41210	FICA - MEDICARE	$1,874.88	$2,156.02	$2,340.00	$2,340.00	$1,691.86	$0.00	$3,208.00	
508-4303-41215	PERA	$5,690.36	$8,679.70	$12,675.00	$12,675.00	$9,360.08	$0.00	$20,407.00	
508-4303-41225	HEALTH INSURANCE	$18,611.50	$21,299.61	$21,820.00	$21,820.00	$16,459.99	$0.00	$81,389.00	
508-4303-41226	RETIREE INSURANCE	$1,662.19	$2,413.91	$3,350.00	$3,350.00	$2,368.90	$0.00	$5,157.00	
508-4303-41235	UNEMPLOYMENT INS. - GSD HR	$58.89	$0.00	$0.00	$0.00	$1,437.13	$0.00	$500.00	
508-4303-41240	WORKER'S COMP. ASSESSMENT PR	$48.30	$50.60	$50.00	$50.00	$34.50	$0.00	$90.00	
TOTAL PERSONNEL EXPENSES		**$171,116.99**	**$198,520.55**	**$204,895.00**	**$204,895.00**	**$159,294.02**	$0.00	$266,468.00	

EXPENDITURES									
508-4303-42620	UNIFORM/LINEN	$0.00	$2,672.89	$2,850.00	$2,850.00	$1,694.89	$0.00	$2,500.00	6 employess X $400 = $2500
508-4303-42720	EMPLOYEE TRAINING	$0.00	$136.79	$1,000.00	$1,000.00	$504.78	$0.00	$1,000.00	Alcohol licensing,Turf grass training,applicator training, and perdiem
508-4303-43316	FUEL	$4,144.66	$3,392.64	$6,000.00	$6,000.00	$1,039.51	$0.00	$3,000.00	Fuel for mowing equipment, weed eaters, and vehicles and tractors/ REDUCED PER MANAGER
508-4303-43465	RENT OF EQUIPMENT	$14,119.71	$12,696.11	$15,000.00	$15,000.00	$12,639.53	$2,426.83	$25,000.00	Golf cart lease $979.28 per month x 12 = $12,000. Xerox $244.11 x 12= $3,000. Sharp overage Document Solutions $35 per month x 12 = $420/ INCREASED PER MANAGER
508-4303-43740	PRINTING/PUBLISHING	$632.53	$741.86	$1,000.00	$1,000.00	$634.96	$214.53	$500.00	Advertising for events in newspaper and decreased by advertising on free social media platforms, no yellow pages
508-4303-43770	SUBSCRIPTION & DUES	$1,716.42	$1,300.00	$1,500.00	$1,500.00	$59.00	$1,400.00	$1,600.00	Online fingerprinting for alcohol servers, and NM Gaming Division annual membership $1,400 for liquor license
508-4303-43775	TELEPHONE	$8,238.25	$965.26	$1,000.00	$1,000.00	$765.70	$284.30	$1,000.00	Verzon Wirelss $80 per month x 12
508-4303-44606	OFFICE SUPPLIES	$437.68	$398.49	$600.00	$600.00	$548.93	$0.00	$800.00	Office supplies and Ipad or tablet
508-4303-44613	NON CAPITAL ITEMS	$6,600.00	$4,668.58	$6,000.00	$6,000.00	$2,667.69	$0.00	$5,000.00	Tee signs and tee pads that artificial turf for disc golf, new weed eater,auger, new pump for water truck, trash pump.Lockers for employee personal items/ DECREASED PER MANAGER
508-4303-44615	SAFETY EQUIPMENT	$0.00	$0.00	$800.00	$800.00	$484.16	$0.00	$1,000.00	Hearing protection, face mask, goggles, gloves, knee pads.
508-4303-46732	GENERAL LIABILITY INSURANCE	$0.00	$1,000.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	Liquor License - golf course expense only
508-4303-46794	GOV GRT	$2,370.65	$2,583.76	$2,400.00	$2,400.00	$1,541.86	$0.00	$2,500.00	Based off previous 3 years average
508-4303-47420	MAINTENANCE VEHICLE/EQUIP	$23.95	$3,643.19	$2,000.00	$2,000.00	$2,066.08	$0.00	$3,000.00	Maintenance on all mowing equipment service by JD Rep. and
TOTAL OPERATING EXPENSES		**$85,664.52**	**$113,354.80**	$117,350.00	$117,350.00	$77,352.81	$23,915.45	$48,400.00	
CAPITAL OUTLAY									
508-4303-80845	CAPITAL IMPROVEMENTS EQUIPMENT	$0.00	**$0.00**	**$0.00**	**$0.00**	$0.00	$0.00	$0.00	
TOTAL CAPITAL OUTLAY		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$0.00	$0.00	
	TOTAL EXPENDITURES	$256,781.51	$311,875.35	$322,245.00	$322,245.00	$236,646.83	$23,915.45	$314,868.00	INTERIM BUDGET
		$220,892.87	$14,666.32	$ (13,695.00)	$ (13,695.00)	$ (28,670.18)		$46,632.00	

509 MUNICIPAL AIRPORT
RED- CITY PORTION

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
509-4403-30420	WF-GOVT GROSS RECEIPTS	$6,668.37	$0.00	$0.00	$5,000.00	$3,857.63	$0.00	$4,000.00	GRT collected from jet fuel sales
509-4403-34348	WF-HANGER RENTALS	$25,790.00	$6,290.00	$0.00	$14,000.00	$16,359.00	$0.00	$12,500.00	Hanger rentals collected by Tech 45
509-4403-34375	RENTS/ROYALTIES	$3,150.00	$18,834.00	$27,135.00	$27,135.00	$11,600.00	$0.00	$16,950.00	Cortez land lease 250x12=3,000; Talon Septic land rent 1,150x12=13,800; Los Arcos 150; Lafont 8,000;Lightning Bar A 182x12=2,184/ RED CITY PORTION
509-4403-34411	SHORT TERM HANGAR RENTAL	$9,290.00	$15,882.50	$0.00	$10,600.00	$10,540.00	$0.00	$0.00	wont use FY 26
509-4403-34414	WF-AVIATION FUEL SALES	$62,151.08	$208.59	$0.00	$85,000.00	$28,822.80	$0.00	$60,000.00	
509-4403-34416	WF-JET FUEL SALES	$147,239.19	$482.00	$0.00	$160,000.00	$121,169.48	$0.00	$125,000.00	
509-4403-36373	INTEREST INCOME	$65.75	$21.15	$25.00	$25.00	$23.95	$0.00	$25.00	RED- CITY PORTION
509-4403-37381	WF-CALL OUTS/MISC	$0.00	$0.00	$0.00	$4,500.00	$4,198.80	$0.00	$1,500.00	
	TOTAL REVENUE	$279,358.52	$41,718.24	$27,160.00	$306,260.00	$196,571.66	$0.00	$219,975.00	
TRANSFERS IN (OUT)									
509-4403-39935	IN	$150,000.00	$182,135.35	$365,000.00	$365,000.00	$245,000.00	$0.00	$285,000.00	RED- CITY PORTION
509-4403-49930	OUT	$0.00		$ (115,000.00)	$ (115,000.00)	$0.00	$0.00		
	TOTAL TRANSFERS	$150,000.00	$182,135.35	$250,000.00	$250,000.00	$245,000.00	$0.00	$285,000.00	
EXPENDITURES									
509-4403-34318	WF-JET FUEL	$97,174.42	$131,307.52	$0.00	$145,000.00	$141,367.75	$0.00	$120,000.00	
509-4403-34319	WF-AVIATION FUEL	$64,433.51	$44,479.17	$0.00	$70,000.00	$38,843.74	$0.00	$50,000.00	
509-4403-37320	WF-CREDIT CARD PROCESSING FEES	$6,969.92	$0.00	$0.00	$15,000.00	$5,770.13	$0.00	$6,000.00	
509-4403-43403	REGULAR BUILDING MAINT	$28,691.89	$20,043.10	$15,000.00	$10,292.00	$8,887.38	$107.00	$10,000.00	RED- CITY PORTION
509-4403-43465	WF-RENT OF EQUIPMENT	$21,501.64	$22,369.43	$1,035.00	$15,555.00	$18,833.09	$321.91	$21,600.00	2 WF trucks
509-4403-43465	RENT OF EQUIPMENT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,200.00	xerox/ RED- CITY PORTION
509-4403-43770	WF-SUBSCRIPTION & DUES	$1,655.00	$2,005.00	$0.00	$0.00	$0.00	$0.00	$360.00	avpos
509-4403-43770	SUBSCRIPTION & DUES	$0.00	$0.00	$1,500.00	$1,500.00	$1,495.00	$200.00	$2,000.00	qtpod / RED- CITY PORTION
509-4403-43775	TELEPHONE	$5,532.94	$5,293.24	$6,840.00	$6,840.00	$4,837.54	$1,562.46	$7,500.00	Verizon 125x12=1,500; Windstream 445x12=5,340
509-4403-46794	WF-GOV GRT	$9,106.90	$5,207.92	$10,000.00	$10,000.00	$5,509.39	$0.00	$8,000.00	
509-4403-47420	MAINT. VEHICLE/EQUIP.	$22,680.52	$15,267.59	$0.00	$2,000.00	$99.50	$85.50	$1,000.00	RED- CITY PORTION
509-4403-48598	PROFESSIONAL SERVICES	$53,138.74	$240,973.89	$233,690.00	$233,690.00	$203,075.22	$30,614.78	$245,000.00	Tech 45 Contract - 17,584.66 x 12 = 211,015.92 plus taxes 17,672.52=228,690; plus operating costs/incidentals Misc field supplies & airport vehicle fuel 5,000 /RED CITY PORTION
TOTAL OPERATING EXPENSES		$389,941.15	$513,281.19	$298,615.00	$545,635.00	$438,624.59	$37,526.67	$472,660.00	
	TOTAL EXPENDITURES	$470,242.70	$517,994.98	$298,615.00	$545,635.00	$439,455.56	$37,526.67	$472,660.00	ENTERIM BUDGET
	NET INCOME	$ (40,884.18)	$ (294,141.39)	$ (21,455.00)	$10,625.00	$2,116.10		$32,315.00	

266,700

CITY OF TRUTH OR CONSEQUENCES
SERVICE CENTER 600
2025-2026 INTERIM BUDGET

Fund No.	Fund	Estimated Beginning Cash Balance	+ Investments	= Cash & Investments	+ Estimated Revenues	+ Cash Transfers In	- Cash Transfers Out	- Estimated Expenditures	= Estimated Ending Cash Balance
		7/1/2025	7/1/2025		2025-26	2025-26	2025-26	2025-26	2025-26
SERVICE CENTER									
600	Internal Service	45,211.41		45,211	525,000	515,616	-	1,040,616	45,211.41
GRAND TOTAL		**45,211.41**	**-**	**45,211**	**525,000**	**515,616**	**-**	**1,040,616**	**45,211.41**

CITY OF TRUTH OR CONSEQUENCES
2025-2026 BUDGET

INTERNAL SERVICE FUND
600 SERVICE CENTER

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
600-7003-30394	MAINT. FEES	-	-	-	-	-	-	$525,000.00	
	TOTAL REVENUE	$14,704.69	$14,260.06	$20,000.00	$20,000.00	$4,041.99	$0.00	$525,000.00	
TRANSFERS IN (OUT)									
600-7003-39935	IN	$58,000.00	$23,000.00	$100,790.00	$100,790.00	$100,790.00	$0.00	$515,616.00	GF 1012 combined
	NET TRANSFERS	$58,000.00	$23,000.00	$100,790.00	$100,790.00	$100,790.00	$0.00	$515,616.00	
PERSONNEL EXPENSES									
600-7003-40110	FULL TIME WAGES	$96,921.00	$110,953.67	$168,875.00	$168,875.00	$119,250.24	$0.00	$172,182.00	
600-7003-40125	OVERTIME WAGES	$394.00	$172.13	$500.00	$500.00	$121.09	$0.00	$3,000.00	
600-7003-40140	DELAYED COMPENSATION	$174.00		$0.00	$0.00	$539.50	$0.00	$500.00	
600-7003-41205	FICA - REGULAR	$6,040.00	$6,874.68	$9,550.00	$9,550.00	$7,325.97	$0.00	$10,892.00	
600-7003-41210	FICA - MEDICARE	$1,413.00	$1,607.67	$2,235.00	$2,235.00	$1,713.36	$0.00	$2,547.00	
600-7003-41215	PERA	$9,902.00	$11,924.78	$17,350.00	$17,350.00	$13,424.54	$0.00	$20,318.00	
600-7003-41225	HEALTH INSURANCE	$467.00	$1,168.64	$23,445.00	$23,445.00	$7,275.58	$0.00	$22,442.00	
600-7003-41226	RETIREE INSURANCE	$2,903.00	$3,218.59	$4,610.00	$4,610.00	$3,536.82	$0.00	$5,165.00	
600-7003-41235	UNEMPLOYMENT INS.	$57.00	$0.00	$220.00	$220.00	$1,333.88	$0.00	$1,030.00	
600-7003-41240	WC	$28.00	$29.90	$40.00	$40.00	$25.30	$0.00	$40.00	
TOTAL PERSONNEL EXPENSES		$119,123.00	$136,317.09	$228,325.00	$228,325.00	$154,546.28	$0.00	$238,116.00	
OPERATING EXPENSES									
600-7003-42620	UNIFORMS & LINEN	$0.00	$1,262.00	$3,000.00	$3,000.00	$2,178.58	$51.30	$6,000.00	Jackets, unexpected uniform repairs
600-7003-42720	EMPLOYEE TRAINING	$200.00	$80.00	$2,000.00	$2,000.00	$1,500.00	$0.00	$6,000.00	cdl & other trainings
600-7003-43316	FUEL	$15,804.00	$14,859.00	$19,000.00	$17,241.00	$12,536.08	$505.03	$30,000.00	wex, gas and oil bulk
600-7003-43403	BUILDING MAINTENANCE	$26,011.00	$5,024.00	$0.00	$0.00	$35,425.00	$725.19	$30,000.00	ceiling, and stairwell replacements
600-7003-43465	RENT OF EQUIPMENT	$1,342.00	$2,283.00	$2,000.00	$4,000.00	$1,434.05	$677.32	$5,000.00	unknown costs of xerox and sharp
600-7003-43775	TELEPHONE	$1,028.00	$1,033.00	$1,500.00	$1,500.00	$1,483.76	$496.24	$3,000.00	wyatts work phone and office phone
600-7003-43815	SOFTWARE LIC/SOFTWARE UPDATE	$0.00	$3,181.00	$3,000.00	$9,695.00	$9,579.60	$0.00	$20,000.00	matco subs, iworqs
600-7003-44606	OFFICE SUPPLIES	$1,318.00	$2,164.00	$2,000.00	$2,225.00	$962.24	$882.26	$3,500.00	new compters for diagnostic subs
600-7003-44607	FIELD SUPPLIES	$31,184.00	$35,228.00	$35,000.00	$35,274.00	$25,712.90	$8,876.87	$35,000.00	open po's, tools and bulk cleaners
600-7003-44613	NON-CAPITAL ITEMS	$3,122.00	$0.00	$12,000.00	$8,000.00	$3,892.82	$2,007.18	$5,000.00	garage doors, industrial sink
600-7003-44615	SAFETY EQUIPMENT	$689.00	$2,332.00	$2,000.00	$981.00	$682.09	$0.00	$3,000.00	safety kits, bootsx4, wearable safety equip
600-7003-44626	VEHICLE TIRES New 2025-26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$175,000.00	stock tires- REDUCED SERVICING ALL DEPARTMENTS
600-7003-47420	MAINT. VEHICLE/EQUIP.	$8,273.00	$1,662.00	$11,000.00	$10,679.00	$3,394.44	$456.62	$350,000.00	REDUCED SERVICING ALL DEPARTMENTS
600-7003-48599	OTHER CONTRACTURAL SERVICES	$195.00	$584.00	$1,000.00	$805.00	$466.00	$0.00	$1,000.00	updated security cameras/system
TOTAL OPERATING EXPENSES		$89,166.00	$69,692.00	$93,500.00	$95,400.00	$99,247.56	$14,678.01	$672,500.00	
CAPITAL OUTLAY									
600-7003-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$55,000.00	SC vehicle to fit all employees
600-7003-80845	CAPITAL IMPROVEMENTS - EQUIPMENT	$16,335.00	$39,550.00	$98,000.00	$94,600.00	$81,334.22	$0.00	$75,000.00	electric for building
TOTAL CAPITAL OUTLAY		$16,335.00	$39,550.00	$98,000.00	$94,600.00	$81,334.22	$0.00	$130,000.00	
	TOTAL EXPENDITURES	$224,624.00	$245,559.09	$419,825.00	$418,325.00	$335,128.06	$14,678.01	$1,040,616.00	INTERIM BUDGET

403 DEBT SERVICE FUND
PLEDGE STATE TAX

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/bars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 Interim	Justification
REVENUES									
403-1203-32385	LOAN PROCEEDS	1,320,907	790,000	-	-	812,823.29	-	-	
403-1203-32386	GRT INTERCEPTED	431,224	429,473	410,215	410,215	319,017.91	-	407,684	
403-1203-36373	INTEREST INCOME	140	167	140	140	91.10	-	140	
403-1203-36410	INVESTMENT INCOME - NMFA	30,856	79,255	37,895	37,895	30,704.63	-	37,895	
403-1203-36411	INVESTMENT INCOME - CD'S	1,498	16,540	13,465	13,465	12,633.82	-	13,465	
403-2024-36410	INVESTMENT INCOME - GO BOND 2024 PPRF-6467	-	-	-	-	25,271.61	-	-	
403-2303-36410	INVESTMENT INCOME - GO BOND 2023 PPRF-6072	-	-	-	-	23,818.26	-	-	
	TOTAL REVENUE	**1,808,001**	**1,338,381**	**461,715**	**461,715**	**1,224,360.62**	-	459,184	
TRANSFERS IN (OUT)									
403-1203-39935	IN	571,392	689,558	**1,032,494**	**1,287,913**	**933,667.50**	-	1,054,430	
403-1203-49930	OUT	(1,188,816)	(79,486)	-	-	**(359,544.77)**	-		
	TOTAL TRANSFERS	**(617,424)**	**610,072**	**1,032,494**	**1,287,913**	**574,122.73**	-	1,054,430	
EXPENDITURES									
403-1203-90905	DEBT SERVICE PRINCIPAL	869,052	863,658	**1,179,635**	**1,285,937**	**439,416.32**	**174,829.41**	1,207,355	
403-1203-90910	DEBT SERVICE INTEREST	246,653	139,977	**259,691**	**409,789**	**330,759.53**	**10,337.34**	242,176	
403-1203-90925	COMMITMENTS AND OTHER FEES	2,935	2,321	**3,381**	**3,669**	**979.27**	**250.00**	12,583	
403-1203-90930	COST OF DEBT ISSUANCE	-	39,572	-	-	**38,834.38**	-		
	TOTAL EXPENDITURES	**1,118,640**	**1,045,529**	**1,442,707**	**1,699,395**	**809,989.50**	**185,417**	1,462,114	INTERIM BUDGET
		71,937	902,924	51,502	50,233	988,494		51,500	

CITY OF TRUTH OR CONSEQUENCES
SERVICE CENTER 600
2025-2026 INTERIM BUDGET

Fund No.	Fund	Estimated Beginning Cash Balance	+ Investments	= Cash & Investments	Estimated + Revenues	+ Transfers In	- Transfers Out	- Expenditures	Estimated Ending Cash = Balance
		7/1/2025	7/1/2025		2025-26	2025-26	2025-26	2025-26	2025-26
SERVICE CENTER									
600	Internal Service	45,211.41		45,211	525,000	515,616	-	1,040,616	45,211.41
GRAND TOTAL		45,211.41	-	45,211	525,000	515,616	-	1,040,616	45,211.41

INTERNAL SERVICE FUND
600 SERVICE CENTER

		2022-23 Actual	2023-24 Actual	2024-25 FINAL	2024-25 Budget w/pars	YTD 5/1/2025	Encumbrances 5/1/2025	2025-26 INTERIM	Justification
REVENUES									
600-7003-30394	MAINT. FEES	-	-	-	-	-	-	$525,000.00	
	TOTAL REVENUE	$14,704.69	$14,260.06	$20,000.00	$20,000.00	$4,041.99	$0.00	$525,000.00	
TRANSFERS IN (OUT)									
600-7003-39935	IN	$58,000.00	$23,000.00	$100,790.00	$100,790.00	$100,790.00	$0.00	$515,616.00	GF 1012 combined
	NET TRANSFERS	$58,000.00	$23,000.00	$100,790.00	$100,790.00	$100,790.00	$0.00	$515,616.00	
PERSONNEL EXPENSES									
600-7003-40110	FULL TIME WAGES	$96,921.00	$110,953.67	$168,875.00	$168,875.00	$119,250.24	$0.00	$172,182.00	
600-7003-40125	OVERTIME WAGES	$394.00	$172.13	$500.00	$500.00	$121.09	$0.00	$3,000.00	
600-7003-40140	DELAYED COMPENSATION	$174.00		$0.00	$0.00	$539.50	$0.00	$500.00	
600-7003-41205	FICA - REGULAR	$6,040.00	$6,874.68	$9,550.00	$9,550.00	$7,325.97	$0.00	$10,892.00	
600-7003-41210	FICA - MEDICARE	$1,413.00	$1,607.67	$2,235.00	$2,235.00	$1,713.36	$0.00	$2,547.00	
600-7003-41215	PERA	$9,902.00	$11,924.78	$17,350.00	$17,350.00	$13,424.54	$0.00	$20,318.00	
600-7003-41225	HEALTH INSURANCE	$467.00	$1,168.64	$23,445.00	$23,445.00	$7,275.58	$0.00	$22,442.00	
600-7003-41226	RETIREE INSURANCE	$2,903.00	$3,218.59	$4,610.00	$4,610.00	$3,536.82	$0.00	$5,165.00	
600-7003-41235	UNEMPLOYMENT INS.	$57.00	$0.00	$220.00	$220.00	$1,333.88	$0.00	$1,030.00	
600-7003-41240	WC	$28.00	$29.90	$40.00	$40.00	$25.30	$0.00	$40.00	
TOTAL PERSONNEL EXPENSES		$119,123.00	$136,317.09	$228,325.00	$228,325.00	$154,546.28	$0.00	$238,116.00	
OPERATING EXPENSES									
600-7003-42620	UNIFORMS & LINEN	$0.00	$1,262.00	$3,000.00	$3,000.00	$2,178.58	$51.30	$6,000.00	Jackets, unexpected uniform repairs
600-7003-42720	EMPLOYEE TRAINING	$200.00	$80.00	$2,000.00	$2,000.00	$1,500.00	$0.00	$6,000.00	cdl & other trainings
600-7003-43316	FUEL	$15,804.00	$14,859.00	$19,000.00	$17,241.00	$12,536.08	$505.03	$30,000.00	wex, gas and oil bulk
600-7003-43403	BUILDING MAINTENANCE	$26,011.00	$5,024.00	$0.00	$0.00	$35,425.00	$725.19	$30,000.00	ceiling, and stairwell replacements
600-7003-43465	RENT OF EQUIPMENT	$1,342.00	$2,283.00	$2,000.00	$4,000.00	$1,434.05	$677.32	$5,000.00	unknown costs of xerox and sharp
600-7003-43775	TELEPHONE	$1,028.00	$1,033.00	$1,500.00	$1,500.00	$1,483.76	$496.24	$3,000.00	wyatts work phone and office phone
600-7003-43815	SOFTWARE LIC/SOFTWARE UPDATE	$0.00	$3,181.00	$3,000.00	$9,695.00	$9,579.60	$0.00	$20,000.00	matco subs, iworqs
600-7003-44606	OFFICE SUPPLIES	$1,318.00	$2,164.00	$2,000.00	$2,225.00	$962.24	$882.26	$3,500.00	new compters for diagnostic subs
600-7003-44607	FIELD SUPPLIES	$31,184.00	$35,228.00	$35,000.00	$35,274.00	$25,712.90	$8,876.87	$35,000.00	open po's, tools and bulk cleaners
600-7003-44613	NON-CAPITAL ITEMS	$3,122.00	$0.00	$12,000.00	$8,000.00	$3,892.82	$2,007.18	$5,000.00	garage doors, industrial sink
600-7003-44615	SAFETY EQUIPMENT	$689.00	$2,332.00	$2,000.00	$981.00	$682.09	$0.00	$3,000.00	safety kits, bootsx4, wearable safety equip
600-7003-44626	VEHICLE TIRES New 2025-26	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$175,000.00	stock tires- REDUCED SERVICING ALL DEPARTMENTS
600-7003-47420	MAINT. VEHICLE/EQUIP.	$8,273.00	$1,662.00	$11,000.00	$10,679.00	$3,394.44	$456.62	$350,000.00	REDUCED SERVICING ALL DEPARTMENTS
600-7003-48599	OTHER CONTRACTURAL SERVICES	$195.00	$584.00	$1,000.00	$805.00	$466.00	$0.00	$1,000.00	updated security cameras/system
TOTAL OPERATING EXPENSES		$89,166.00	$69,692.00	$93,500.00	$95,400.00	$99,247.56	$14,678.01	$672,500.00	
CAPITAL OUTLAY									
600-7003-80810	OTHER CAPITAL EQUIPMENT - VEHICLES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$55,000.00	SC vehicle to fit all employees
600-7003-80845	CAPITAL IMPROVEMENTS - EQUIPMENT	$16,335.00	$39,550.00	$98,000.00	$94,600.00	$81,334.22	$0.00	$75,000.00	electric for building
TOTAL CAPITAL OUTLAY		$16,335.00	$39,550.00	$98,000.00	$94,600.00	$81,334.22	$0.00	$130,000.00	
	TOTAL EXPENDITURES	$224,624.00	$245,559.09	$419,825.00	$418,325.00	$335,128.06	$14,678.01	$1,040,616.00	INTERIM BUDGET

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.1

SUBJECT: City Commission Regular Minutes, April 9, 2025
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: Consent Calendar

Summary/Background:

Minutes approval.

Recommendation:

Approve the minutes.

Attachments:

- Minutes

-

Fiscal Impact (Finance): **N/A**

$0.00

Legal Review (City Attorney): **N/A**

None.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☒ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: -
File Name: CC Agendas 5-14-25

CITY COMMISSION MEETING MINUTES
CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO
CITY COMMISSION CHAMBERS, 405 W. 3RD St.
WEDNESDAY, APRIL 9, 2025

A. CALL TO ORDER:

The meeting was called to order by Mayor Rolf Hechler at 9:00 a.m., who presided and Angela A. Torres, City Clerk-Treasurer, acted as Secretary of the meeting.

B. INTRODUCTION:

1. ROLL CALL:

Upon calling the roll, the following Commissioners were reported present.

Hon. Rolf Hechler, Mayor
Hon. Amanda Forrister, Mayor Pro-Tem was absent
Hon. Destiny Mitchell, Commissioner
Hon. Merry Jo Fahl, Commissioner
Hon. Ingo Hoeppner, Commissioner

Also Present: Gary Whitehead, City Manager
Traci Alvarez, Assistant City Manager
Jay Rubin, City Attorney
Angela A. Torres, City Clerk-Treasurer
Jocelyn Holguin, Finance Director
Luis Tavizon, Chief of Police
Pat O'Hanlon, Librarian
Alona Neibergall, Human Resources
Andy Alvarez, Sanitation Director
Wes Myers, Sanitation Supervisor

There being a quorum present, the Commission proceeded with the business at hand.

2. SILENT MEDITATION:

Mayor Hechler called for fifteen seconds of silent meditation.

3. PLEDGE OF ALLEGIANCE:

Mayor Hechler called for City Manager Whitehead to lead the Pledge of Allegiance.

4. APPROVAL OF AGENDA:

Commissioner Fahl moved to approve the agenda as submitted. Commissioner Mitchell seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

C. PRESENTATIONS:

1. Copper Flat Mine Presentation:

Steven Crosby, Copper Flat Mine representative, reviewed the Copper Flat Mine presentation. (Presentation attached hereto and made a part hereof).

Commissioner Fahl: The information that you are giving us is exciting. I think changing the talons pond is really going to reduce people's concerns. I worked for some water districts that has 19 dams, so the concern about that breaching has always been in the back of a lot of people's minds, so your approach to dealing with it that way I think is very innovative. It's also exciting to see how many jobs that will create. I know a lot of people in this community who worked there when it was Quintana, and they are still here. I grew up in Hillsboro, so I remember those days, and I think that we all need to support that and what it can do for our community. I am thankful that you came here and talked to us today.

Steven Crosby, Copper Flat Mine representative: We'll talk more about that in the future, and we'll probably have some individual meetings at some point. We are going to generate a lot of revenue for this county and this city. We have a lot of plans. I am thinking about making a partnership with some manufacturers to manufacture a lot of the components that we are going to use right here in Sierra County. It's in a good location, and with some of the work that's going on with infrastructure here in the city, and housing, and stuff like that. We are right off the interstate as well, so there is an opportunity to develop some industry here. It's more than just building a copper mine. We build communities, and that's always been my approach to projects.

Mayor Hechler: What do you need from our community in the next two years. How do we solve the housing, for instance. What are going to be some of the requirements and where are you going to put all of these workers.

Steven Crosby, Copper Flat Mine representative: That's a good question. I spoke to several people about that and that's something that we're going to have to think about. We're going to have to have to have some sit-down conversations about that in the next few months. We need to talk about how we are going to accommodate that and what housing looks like. The industry has a lot of folks my age, and some maybe starting about 50 and up, so there is a missing gap in the lining because we also have a lot of younger folks who are coming into mining. They like to come to communities to work where there is housing and daycare and something to do, so that is something we definitely need to sit down and talk about.

D. PUBLIC COMMENT (3 Minute Rule Applies):

Susan Carsldedt addressed the Commission with comments related to:

- I am appearing as the former Chair of the recycling committee, which is a subgroup of the bountiful alliance, a local non-profit organization. I wanted to share with you the name of the new Chair who we elected. His name is Coda Blue. He would have liked to be here today, but he had a conflict. I'm sure you will be seeing and hearing from him in the future.
- This Saturday we are hosting a recycled art show at Rio Bravo Fine Art Gallery. It opens for Art Hop on the 12th and it runs through the 25th of April. We have a history of doing a number of recycled art shows, and we have helped artists sell their work and get the community familiar with recycled art, meaning that it is made out of recycled materials. We are very familiar with the term circular economy that the previous speaker mentioned. That is part of putting a used-up commodity back into the economic stream.
- Part of my time on the recycling committee included two terms on the New Mexico Recycling Coalition. Thank you Andy for that nomination. That's a state non-profit board that deals with recycling.
- The other recent development is that we are now able to recycle mixed paper again. We had lost that capacity for a while because there wasn't a company willing to take it. Thanks partly for the efforts of Steve Green and Andy for getting us back into recycling those materials. We had an article in the last issue of the Sentinel to start educating the public that we can recycle that product again.

Steve Green addressed the Commission with comments related to:

- He addressed the Commission and City Manager Whitehead. He complimented City Manager Whithead by saying that he fits that chair brilliantly, and he hopes that he sits there for many, many years to the citizen's benefit.
- He wasn't out at the recycling yard, but Coda Blue was, and he was talking to Andy who I would like to thank for utilizing some pressure on our vendor up in Albuquerque who will now take mixed paper and shredded paper. So, what did they find in the dumpster at the yard with mixed paper? They found a garbage can in there. They found an igloo ice chest that had a pump inside that was used to spray pesticides. This is someone, or a group of people who understand what mixed paper is, and what it isn't. That's someone just giving the city the finger and saying I'm going to show you that I can get away with it. I'm not sure what our illegal dumping ordinance looks like, but what is the fine. Normally, we go $50, $100, $150, but that's BS. Go on the highway. Illegal dumping is $300. There is no excuse that we feel so sad for our citizens, that if they step out of line, we don't want to put it to them. You know what, if you don't want to pay the fine, read it. So, what we'd like to do with Andy's permission, and working with Andy, is put up signage on the bins, and also what the fine would be. They Mayor, a couple of sessions ago just toyed with the idea to maybe make up the loss on the recycling side of solid waste that we initiate a dollar a month fee. So, if we take $75,000 as a loss, (for example) and $25,000 as sales of merchandise,

how do we make up that difference? Well that difference can be made by $1 a month, and we set goals, and the citizens see those goals, and when we hit them, we drop off the dollar a month fee because there would be no more reason because they have enabled us to hit our goal and we want them to be part of the process of moving the city forward as the gentleman talked about before.

Kyle Smith addressed the Commission with comments related to:

- I've got a degree in environmental studies and geography from the University of Colorado. I used to be certified for years. I actually support the Copper Flat Mine.
- Mayor Hechler, this is something that I have been trying to address since I've moved here which is housing. I have the answer to housing. I've told you a million times. The project at the end of Wyona was not the solution to housing. Neither is allowing park home model RV's to populate the downtown bath house. The solution to housing is restricting short-term rentals throughout town. We do not have a housing crisis. We have an affordability crisis. I want you all to do me a quick favor and write down a few simple terms for you to google later. Municipal restrictions on an Airbnb. Barcelona and Spain have passed them. I just got back from some of the best neighborhoods in Sacramento and you know what, there were no Airbnb's. There was a full neighborhood. I moved here 7 years ago, and there is no neighborhood. There are over 100 Airbnb's in downtown. We are selling ourselves out because the reason why people can't find homes is because of an affordability crisis caused by private investors buying 10 Airbnb's. That is never what the model was supposed to be for. So, yes, we have no housing for long term people because of Airbnb's.
- The next thing I want to address is the downtown traffic pattern. I've been advocating for years for exactly what they just did. It's been in print. I've talked to business owners about it. In 2013 when I got my degree I learned about this design. This design, if you have the bike lane where the drivers open their door, that's the old design. That doesn't work. What we have now is the way to go with a few subtle changes. So, we need to modify it and make it better. Not wipe it out and not get rid of the concept. Don't keep making these same mistakes. Don't go backwards, and don't put these park hill model homes where nobody can live in a 300 ft home. We have homes. Bed and breakfasts are not allowed in R3 without coming to you and getting a variance. We've got over 100 in town that haven't received a variance. Airbnb, Air bed and breakfast. That's the acronym. So, do your job and help me and everyone else live in a good neighborhood.

George Henson addressed the Commission with comments related to:

- I think that the sanitation costs are too expensive. It adds up to being a utility issue.
- On the screen is a master plan for flooding and I have a big problem at my house because some private guy built a bridge at the end of a dead end street that doesn't have a large enough hole for water to pass. I have pictures that shows that more water can pass because my side of the ditch is lower than the new construction side. At one point I thought, well it will only be a small flood, but now

we've seen so many of these torrential things happening. I'm assuming that I'd be completely wasted living where I live. So, that bridge needs to be changed. It's called McElroy drainage.

- The other issues are recycling. Mayor Hechler and Assistant City Manager Alvarez came and screwed me out of a whole bunch of recycling. I had a trailer full of steel that was going to go, but they emptied it out and put it in their dumpster. There were brand new solar panels and brand-new tires that went to the city's issues calling me a defamation of my character.
- I have several friends who are artists and who have said their plan isn't paying off. I saw that on the list of things with the arts benefits.
- I'm part of the rock county club so I know a little bit about copper flats.
- I had a 10-year effort to prove that I was an artistic person and that my studio needed protection. We had petitions and court cases.
- I want to support Diane Gunning. She is trying to stop the stupidity of the condos at my block, and I wish her well.

E. REPORTS:

City Manager Whitehead reported the following:

- We have a short report this morning. This is a new set up to try out. When we did the budget hearing. I enjoyed looking at the set up for conversation, and today we are trying a different set up for the cameras. We also added an additional mic to try and get a better output from the space as we move towards allowing the public to see us a little better. Once we outline this and it works well, we will potentially have to purchase the camera. I borrowed this one from the South Central Council of Governments. I purchased them when I was there. They are on loan for us to see how well the system works. We want to at some point get to a YouTube Channel where this will be a little more accessible to those who don't have Facebook and could see these a little sooner. We are looking for feedback. Angela will be taking feedback and we will hear from the public how well this looked and worked today, so we are looking forward to that.
- Last week we held a meeting with the New Mexico Department of Transportation. They agreed to make some changes to the downtown striping. The city did advocate to maintain the consistent plan that we have which is the road diet. It is to maintain and protect the speed and the safety issues. The Fire Department has identified an issue where they require a 20ft. zone around places to be able to operate. We had that in some areas, but in some areas we didn't so the New Mexico Department of Transportation has agreed to revisit it. There were a couple of plan that they had, so the intent is to continue to maintain the one lane and the bike path, and to create a buffer zone so that we work in that 20ft area that the fire department needs to try and accommodate everyone. There is a second plan to the New Mexico Department of Transportation strategy which is additional signs. That's coming. They are in design for that particular plan. It's going to take them a minute to get the money to re-stripe. The striping was about $200,000. They had budgeted to do it again at the end of the year. We told them

that we would try it for a while and then change it. They are going to work. They are in design. We will have some more public meetings about that, but we expect a lag here to get those striping changed, and in the interim, the New Mexico Department of Transportation will identify spots downtown where we will eventually cone out some more parking spots. If you go around the corner on Main, there is a set of cones there. The New Mexico Department of Transportation marked that so potentially a semi could get through there. It was very close there so that's out and they are going to find a few more spots. We will continue to work with public safety to identify all of those spots and it will be re-striped. So, that is in the works with the New Mexico Department of Transportation.

- There is a helicopter coming. The Veterans Park did sign off on one. I received a copy of the contract. We read through that and we are approaching it like we do everything here in teams. Commissioner Fahl is working on the contract and the time for display. We have some time to get that up. Members of the community worked with Las Cruces. We received the design plans for their mounting structure in Las Cruces. So, I've actively asked our Finance Department to draft a request for proposals so we can do a design build because we do have the plans. It sounds like the engineer is going to allow us to use those plans, but once we have that plan, we will move forward there.
- Thursday we will be meeting with the engineer to look at the art project downtown. We have a couple of projects, but we are bringing in an engineer to go and review that art project.
- We currently have 15 active leaks. We had about 23 last week. The crews worked really hard. They attacked the Veater area again. Another leak popped up which seems to be consistent in these repairs, and then the road department will get there and try to clean up that road. We are down to about 15 leaks, and the departments' goal is to have 10. They are working on a lot of areas. We were at the vacuum station yesterday with the engineer looking at ideas and goals for there. I think we are going to identify a few projects at the vacuum station that we can potentially do this year using our G.O. Bond money that we have to try and address that.
- Every week we have water updates for the engineering team. Traci puts the meetings together. There are 4 meetings that go on. They do these meetings in 30 minutes, so every 30 minutes we have a different project meeting. We have 4 projects on the table so we have 4 sets of meetings. Yesterday we were fortunate to meet with our USDA representative who came down and brought us the list of items that we need to complete before we can get WISP 1 to bid. I expressed to you when I came on that we thought that we were ready to go to bid in April. The staff has done everything they can and all of the information has been delivered to the USDA. However, that person changed so the new individual that is in the seat there has asked that we re-send some information that we have so team aggressively started pulling together some of that information yesterday. We have it, we just have to get it re-packaged and send it. So, we thought we would have April, but when we spoke to them on the phone it looks like late May. It is still kind of in that timeframe, so May or June we hope to

be released from USDA to go to bid. We are ready for WISP1 to go to bid as soon as we get released from USDA.

- We will be meeting this week with the Planning & Zoning board. I did carry those 4 items, so we are going to talk about reducing in R3. A person can build a structure as low as 450 square ft. We are going to talk about the size scope of those kind of things and we are going to talk about modular homes in zoning. We are also going to talk about Airbnb's and the tiny homes. So, we are going to try and start to discuss these things with Planning & Zoning.
- I received a lot of support for the golf course. A lot of people are coming in and offering their help. It is a challenge and an uphill climb. We have water there now. The crew is working to try and get that water out, but we are focused there.
- This afternoon I have a meeting with our Public Information Officer. We did make a hire. We have a new family moving to our community from Santa Fe so we're really excited. We've only met her on video for the interview so we are excited to see that. We hope that this will allow me to get our information out a little better and up the game where we can really talk about many of these items and issues. As it relates to the comments on recycling, that is going to be one of the charges that we are going to put with the PIO, is to potentially do some better signage to help Andy. They've got a lot to do, so if we can do some marketing and some signs with the fees for violating our ordinances and make that area a little bit better with some signage. That is kind of where the PIO can really help us and would be another hand for Andy.

Commissioner Fahl: Thank you to the crews for taking care of Veater. There are still cones up on Elm Street and I haven't seen any changes for a while, so have we figured out what the problem is there?

City Manager Whitehead: The problem there is that they are struggling to find the valve to turn that water off. We did the contract so we have Jesse on staff. I just don't think that Jesse has been able to get there and give them a date on that particular project. We've had turnover at the plant, and that is the challenge there. We just have to figure out how to get that turned off, repair that leak and get that patched. We are posting those leaks and we are trying to get that information on the website. We have one person running the water and wastewater department. We missed the post last week and we just got the new list this week.

a. Police Department Update:

Chief Tavizon reported the following:

- This morning, I would like to do something a little different. I have an Officer here that I am going to award a certificate to. I would like to take care of him because he has been in and out with calls for service so I don't want to delay him anymore. I want to publicly recognize Officer Alex Ortiz. He is one of our certified officers. He has been with us a little over a year. We sent him to the academy and he came back with flying colors. This is a lifesaving award. On March 3rd Officers were dispatched to a residence in our community for an infant who had

stopped breathing. Upon this officer's arrival on scene, his immediate actions and implementing live saving CPR to the infant, he was able to save that infants life. That baby is here with us today because of his courageous actions. So, I would like to present him today with a lifesaving award honoring him and thanking him for his service to the community. I would also like to present him with a lifesaving merit pin that he will wear on his lapel. Its rare that you get the opportunity to do such a thing and save a life. I am very fortunate that I not only have the officers that are doing it. This is the second year in a row that our officers have done CPR and saved a life, but I also have an instructor that teaches these officers on how to do that. She is currently in academy getting certified right now, so I am very fortunate to have that, and blessed so I thank them for their dedication to the community.

March 2025 Stats:

- We had 1,030 calls for service.
- We had one Animal Control Officer who is primarily working and then Tyler is filling in where he can to give him relief. They took 147 calls throughout the county.
- We responded to 21 motor vehicle accidents. None of those accidents were where the re-striping was done. They were all random throughout residential areas and private areas, and private properties such as Walmart and Bullocks, and stuff like that.
- We had 18 CYFD referrals.
- The officers conducted 55 investigatory follow ups for various instances.
- The sheriff's department did a phenomenal job in busting a big burglary ring. We are doing what we can to support them as our partner agency and ensuring that all of the reports that we've taken throughout the last couple of years have been given to them and all objects that were stolen were identified and provided to them. A majority of that has been recovered and they are in the process of giving it back to the rightful owners. So, I thank them for their hard work to out community. We have a great partnership with the sheriff's department so I am thankful for that.
- The officers did 2 DWI arrests.
- Our Code Enforcement Officer has worked 7 different cases with 7 different residences. We are working on doing some changes on some things once we get your approval and hopefully, we can get some of these properties in compliance in a civil way to where it is not too intrusive.
- Officers conducted 376 traffic stops and issued 80 citations, and had 25 arrests.
- I sent officers to background investigation courses for new hires and use of force investigations that way we can properly investigate any kind of use of force that our officers have which are best practices across the nation is what was taught in that course.

Mayor Hechler: I really appreciate your traffic stop ratio. That tells me that your officers are using discretion. They are stopping a lot of folks, but they are talking to folks. The first thing we do is stop the action. Whatever they did wrong, we want to stop that and in some of those cases you write citations, but I really appreciate the ratio. I think that is a good sign. Also, I have to lead a bike parade on Saturday, and I would sure like to see a couple of officers there to help me through the intersection with a bunch of kids, so I will be talking with you a little bit more about that.

City Manager Whitehead: I attended a meeting with the Police Department and the Sherriff regarding Code Enforcement. We were able to have about 45 minutes with the Magistrate Judge to talk about how he feels or sees our codes and the concerns and challenges that are presented. I thought we had a very good dialog and Judge Lee was very warm and open to the conversations. We are really trying to open doors and figure out how to get a handle on some of these things. The Chief and his crew did a great job presenting on behalf of the city so you should be really proud about their efforts to deal with something that is a very hard issue. So, thank you for that.

b. Department Head Reports:

Jocelyn Holguin, Finance Director presented the Finance Department report. (Complete copy attached hereto and made a part hereof).

Alona Neibergall, Human Resources Specialist reported the following:

- We currently have 25 openings. 9 are seasonal positions. We have 4 pending hires. We are having issues with our drug and background checks right now. Our MRO actually went out of business. We have 4 interviews pending for the rest of this week and next week and next week. That leaves about 8 full time positions open. We currently have 21 applicants.
- I am working with Workforce Solutions for the youth programs. They work with ages 16 to 24. We provide the training and experience and evaluation of their work up to 240 hours and they provide the pay and the insurance. I've requested applicants for the Animal Shelter, Parks, Lifeguard and admin.
- We are currently in a pay study. Out of this pay study we are expecting to correct our pay classifications. Especially the lower paid positions. Once that is rolled out, they will help train us to keep that maintained, and also update our job descriptions. We are also going to re-introduce evaluations, and continue training.
- We've had two job fairs with the workforce here in our Civic Center in the last year.
- I post job openings on our website. On indeed, on the New Mexico Municipal League website and through Workforce Solutions.

Commissioner Fahl: It's a great job that you are connecting with Workforce Solutions and getting those kids those skills and allowing them that opportunity. Whoever's idea that was, that was a good idea.

Commissioner Mitchell: Alona and I have had conversations about this, some of our positions require a high school diploma or a GED in order to be eligible to be hired by the City of Truth or Consequences. I have a program now that is offering high school equivalency diplomas to ages 16 and up. It is a process that can be a month long or a year long depending on the students' comfortabilities. I want to throw that out there for those who are wanting to get a city job, but are lacking the information that there is a resource here in the community that they can utilize in order to increase their pay, and get a better job, or move on up. I've sent Alona some information on that so we have that information out there. I am looking forward to the summer and the seasonal positions. I have 28 student that are going to be looking at those positions.

Alona Neibergall, Human Resources Specialist: I printed up a bulletin with the information you sent me and I keep it on our job board, so if any applicants come in and says that they don't have a diploma or a GED, I give them that information.

Mayor Hechler: So, when I click on our website, the job positions come up right away. You actually have to turn it off in order to navigate, which is good, so I really appreciate that because it is right in your face. I am still concerned that we are advertising these jobs for $12.50 an hour. I know that it is probably pre-mature, but I think it is counter productive when we do things like that. Can we offer anything up front before we have this study that goes through, or where are we with that?

Alona Neibergall, Human Resources Specialist: We should have the first numbers mid May.

Mayor Hechler: When we hire these lifeguards, for instance, we aren't actually going to hire for $12.50 an hour, or are we?

Alona Neibergall, Human Resources Specialist: No. Those are in the seasonal positions so they would start at $15.19.

Mayor Hechler: Good, because they are still advertised at $12.50 an hour on the page. So, we probably need to update that if we can.

City Manager Whitehead: We can go correct that. So, for example, we hired a clerk for the Golf Course, and that job was posted at $12.50, but in this particular case, we offered the candidate a choice. They could either take the $12.50 because that's what the pay schedule has. That's what we have and that's what you allowed us to do with the benefits and becoming a permanent employee, or they can take the seasonal job. We used it, so I took one of the seasonal jobs off the table because that person wanted

the job with the benefits. Right now, we are kind of giving those in that space, the option to do one or the other where we have those available. Those jobs are just posted at that pay schedule. We are trying not to move things within the policies that you've set. We are trying to work within it. I've given Alona the ability to make that offer in that space, and again, if that person took that job, once we do the pay study and clean that up, then that person could re-apply once we post that job. We can't offer them a guarantee, but they would have the option to apply and go through that. It looks like we don't have a clear in-house process where somebody could say, hey I want to apply for that job. Everybody has to apply like they are a brand-new employee, so those might be some policies that we change in the future.

Pat O'Hanlon, Librarian, presented the library report. (Complete copy attached hereto and made a part hereof).

City Manager Whitehead: I had an opportunity to speak with representative Dow this week. She called to re-engage on several issues. She wanted a briefing on downtown and several things. She did inform me that the legislature did add that there is about $40,000 for all of the rural libraries throughout the State of New Mexico. So, we might be getting some additional funding. We might be getting some additional funding. We just didn't know.

Andy Alvarez, Sanitation Director reported the following:

- In 2023 we recycled 1.97 tons of aluminum. In 2024 we recycled 2.17 tons. In 2023 we recycled 182.50 tons of cardboard. In 2024 we recycled 162.38 tons. In 2023 we recycled 187.75 tons of scrap metal. In 2024 we recycled 190.03 tons. In 2023 we recycled 3,581 lbs. of batteries. In 2024 we recycled 2,681 lbs. In 2023 we recycled 1,079 lbs. of electric motors. In 2024 we recycled 1,180 lbs. In 2023 we recycled 1,150 lbs. of electric cords/cables. In 2024 we recycled 2,374 lbs. We kept that from being buried in the land field.
- The numbers of waste and garbage we collect and bring to our Collection Center has increased. Back in 2022 inbound trash and received waste at the Collection Center was 8,628.13 tons. In 2023 we received 9,536.82 tons. In 2024 we received 10,185.99 tons so as you can see, we are growing. City Manager Whitehead and I have had discussions about it because we are growing and we need to start planning right away. When they just talked about the mine, they said that could bring around 1,200 more people coming in so we are going to need more housing. We have to provide recycling services and trash services for that.

Commissioner Fahl: I think as he said, we really need to start thinking about those things. You had said during the budget hearing that it takes 4 years to get permitting so we probably need to get on that right now so that we get more prepared for this projected growth. Even without the Copper Flat Mine, we would still need it. You have been telling us that, so that really emphasizes that we need to get prepared because we are not going to get there if we don't start now.

Mayor Hechler: It looks like we are increasing about 10% a year, so I can see where we are going to be in 5 years. So, you are right. We need to start looking into things now.

City Manager Whitehead: In our meetings, I really tasked Andy and the crew to find innovative ways to avoid items that we don't need to put into the tipping fees that we are paying for. Let's make sure that we are doing everything we can with recycling. This may or may not be popular, but there are ways that you can recycle things and bundle everything together. Andy has kind of briefed me, so we are looking at that to see if that is a cost savings. Is it easier for us to just bundle it and take less dollars on that end. You have to look at that from both sides. We avoid $60 in tipping and we probably get a little bit less. Really challenge them to really be thoughtful, like how do we get from now until we have to expand that. When we talk about the construction, is there another way, or is there a project we could do in the short term to accept construction debris in a different manner, because that's not really refuge. If we could find a way to use and making sure that we're not putting green waste in there. We are just talking about all of the ways to avoid and stay as small as we can while we plan and get through whatever the next issue is. We'll talk more about it with budget, but again, we are pretty close to having that project paid off, so as we think about it, in the budget, it looks like the strategy was pretty solid right. We're still under what the target was. It's almost paid for, so we would have some time to develop what the next step is and potentially be able to borrow some money and find some grant money. We would have options in front us once we decide that. Andy and the team are doing a good job and I'm pushing on them a little bit to be thoughtful in those particular areas.

City Commission Reports:

Commissioner Hoeppner reported the following:

- The growth of the city is very exciting news, but before we grow, we need to work on our infrastructure, and concentrate very hard on that. What does it bring here when we are building new houses when each time there are pipes that are bursting all over. So, when it comes to funding and grants, we should look at the areas where we are planning to do construction in the future, and make sure that we are stabilizing all the pipes in those areas. We need to look at new developments and look into new ways of doing things and just say oh this is how we always did it, because there are more efficient ways of doing things.
- I am a fan of the striping downtown. I like it. Where I grew up, we had bicycle lanes. I understand that everything new is scary, but give it a chance. The state hasn't even had a chance to put the correct signage up yet.
- I am looking forward to the weather getting warmer.
- Everyone please check out the upcoming Art Hop.
- Our City Manager is working hard to listen and have an open-door policy so thank you for that.

Commissioner Mitchell reported the following:

- I have to disagree with Commissioner Hoeppner. I do not like the downtown striping, but I literally live between Broadway and Main, so no matter what I do or where I go, I have to navigate through it. However, I like the fact that traffic has slowed down. It's just really hard to navigate without the signage.
- Becca from Mainstreet couldn't be here today so she asked me to report a couple of things for her. They are having an open house at the T or C Brewery this coming Monday, April 14th to discuss Wayfinding in Sierra County and Truth or Consequences. They are having two different presentations. One is at 4:00 p.m. and one is at 6:00 p.m. They are also having an Earth Day pre-Fiesta litter pick up on April 26th at the Ralph Edwards Park from 9:00 a.m. to 11:30 a.m. The MainStreet business breakfast will be May 12th at 8:00 a.m. at Bikewyrks new opening downtown on Pershing Street.
- The Rio Grande Trail Commission is meeting this Friday, April 11th at the Civic Center from 9:00 a.m. to 12:00 p.m.
- A final push and call for anyone wanting to help with Fiesta this year. We have 23 days, 6 hours, 29 minutes, and 19 seconds until Fiesta. We really do need volunteers to help in all capacities. This is our 75th Anniversary celebrating 75 years of Truth or Consequences and Fiesta. Our diamond anniversary. We have celebrity weatherman Steve Stucker as our Grand Marshal. We've got Metalachi. The worlds premiere of heavy meter mariachi band playing for us that Saturday night. We have the Fiesta Rodeo happening throughout the weekend and just so much going on. We meet every Tuesday at 4:00 p.m. at the MainStreet Office, 308 S. Pershing. We are just basically trying to get everyone involved in the community and come out and support Art Hop. I am going to try and find a bike and ride in the parade with some lights.
- There is a link on the city website to do the MainStreet Wayfinding survey if you can't be there in person to give your feedback and input. We encourage everyone to select what kind of signs you want to see.
- The national honor society kids will be hosting the waffle fundraiser for Fiesta on the Sunday morning of Fiesta at the Civic Center.

Commissioner Fahl reported the following:

- The donkey basketball game is coming up.
- I really want our community to show up to the Rio Grande Trail Commission meeting. It would be good to show this Commission that our community really supports recreation. We've had 50-60 people come to our meeting when we were talking about trails, and I would like all of those people to be there. Those people can help us and they also have money. We really need access to that to help our community grow.
- We had our Turtleback Trails planning meeting this week and we talked a lot about preparing for that and the grants that Jornada got and the future grants that we can perhaps get from the Recreation and Trails Plus System. One exciting thing that happened is the Department of Interior has changed the way they can do categorical exclusions. We believe that we will not have as many hurdles to move our walking trail back closer to the river once A05 goes up on

the mesa. That was going to be a big hurdle and it will also reduce the obstacles when we are going to start asking them to designate more hiking and horseback riding trails from Williamsburg towards the Caballo Mountains. You would have to go through NEPA, but with these changes, NEPA can take 5-10 years and those of us who have done that know. He says that we can even do a road map with a categorical exclusion and that is shocking news. That is really encouraging for us to develop more trails that way.

- May 7th through May 9th is the Dam Owners Conference, so I'll be gone for that. Some of the Commissioners wanted to go, but they're not going to be able to go. Gary, for next year's budget I would like for us to plan for Buster to go or somebody from our staff. It's good for the owners themselves to be there and get a more thorough understanding about our responsibilities, so let's try to put that in the budget for next year.
- The Hot Springs High School Scat Cats will be going to the New Mexico contest this weekend. I helped with their preliminary contest. One of the things that they have to do is an oral presentation pretending that they are a consulting company, and here is this piece of property, and here is what the owner wants to do with it, and then they have to come up with ways to take care of all of that. It's very challenging. We are lucky that we have 3 Seniors on that team, so I think that we will hopefully succeed again. The international contest will be in Canada in July, so send all of your good thoughts to our kids. The contest this year is going to be up by Zuni.
- I attended the Sierra County Recreation and Tourism Board meeting last week. It's always exciting and I think you guys will be amazed. Gina is the executive director for the Geronimo Trails Scenic Byways, and when she gives us the numbers of the people that go in that facility, you would be amazed. Local people, we don't really go in there, but it is amazing how many people take advantage of that place, so I encourage you guys to go in and add to her numbers. The information that they have in there is really good.
- Ingo, you talked about the housing development and this potential growth. I think that we as a community and as leaders really need to think about. When PreReal first came, John Masterson and I met with James to talk about the trail and their ownership of the wetland. He said, oh yeah, I'm going to bring X number of houses, and I said, just hold on a second. We know what our capacity is. We can't have 500 houses built on the system that we have now. Looking down the road and what they are projecting is that we really need to think about how many homes we can develop. We don't have a lot of land because we are surround by BLM land. We talked about our wells and how much potable water that we can provide, so thinking down the road, I think we all need to be cognizant what our capacity is, and what are some of things that are going to slow that growth and how do we overcome that so that we can grow and get those people to live here and have affordable housing, but is our infrastructure going to support that growth. So, we need to do that smarter. One my main concerns is our potable water. We have all of those wells but most of them don't pump enough water to provide us with what we need, so we really need to be thinking about that.

Mayor Hechler reported the following:

- We are in the process of doing a comprehensive plan. Addressing our housing capacity and the possibility of the Copper Flat Mines coming in. That should be a huge chapter in our comprehensive plan, so I am hoping that we make a note on that and cover that down the road.
- It was a highlight of my position as the mayor to be able to speak on March 24th about Carol Lynn Pleck. I wrote a speech because it was a dedication to a tower of her son which is a statute that we have at the Plaza area. Kendrick Ray Sprock was the artist that actually sculpted the statute. It is a nice addition to our plaza, and it was really a highlight for me to be able to help dedicate that.
- Thank you, Manager Whitehead, for allowing me to attend the valiant salary study. It was very interesting. It was nice understanding how we are going to go through the process and what that process is going to look like and how we are going to roll it out. I am really excited for that for our employees. I think that is going to be very important.
- I attended the hospital JPC meeting. Most of the meeting was in executive session, but I want to let you know that the hospital is still strong. We are doing a good job. We kind of had a hiccup and that is why we went into executive session, but we got through that with flying colors. The staff did a really good job at getting us over the hump there. We have solid leadership over there and I am very happy about how they addressed the issues.
- Thank you for allowing me to assist with the PIO interviews. We had 4 good candidates. 3 excellent candidates. We made a really good selection and I am hoping that we have a second hire there where we can bring somewhere else with the city, so good job with that.
- I attended the South Central Council of Governments meeting on March 28th. The big takeaway for me on that one is that they are looking for a new office, and they want to stay centrally located, so I think that they are going to stay in Elephant Butte or T or C, so if we have some property or some land, we should talk to Jay about it. They have some money allocated for it and they are ready to either build or to buy, so think about if we have an opportunity, maybe we can get them to move to T or C. Either way, as long as we keep them in the area, I think that is very important, so we will try to do that.
- I got an interesting call from the New Mexico State Environmental Department Chief of Tech Stuart. They are going to bring a group to our community that are going to help us find some water leaks. The technological thing about finding these water leaks is that these are not detectible above ground. They will have radar so, they can find these leaks underground for us. The previous group I talked to was going to find the leaks through satellite. I did a promotion for them and it went national on some things, but this second group that's going to come in is actually going to be spending some time on the ground and maybe we will spend some time on the ground in the Veater Street area. They can actually listen for leaks underground before they get detected above ground. It's a new technology and it's at no cost to us. They are reaching out to us because we've

had so many issues with our water leaks. I'm hoping that we get in contact with them and we will work with them when they come on board.

- I get to lead the Second Saturday Art Hop bike parade. I get to lead a bunch of kids and adults around the loop downtown and that is why I needed the Chief there. I know that there are a couple places where we cross traffic, and if that's the case then we'll want some officers there to maybe help us out so we can do so safely. Its all about that. It will be interesting. I haven't been on a bike in a while, but I'll practice a little bit before we get there. The purpose of it is to advertise and highlight the new bike lane.
- I also get to give a speech to the national honor society coming up. I am looking forward to that opportunity to meet some of our young folks and encourage them.

City Attorney Rubin reported the following:

- I'm glad the City Manager mentioned in his report, the meeting we had with Judge Lee at the Magistrate Court. It was a very good meeting and it was very educational. If you remember in the last couple of years, we allowed the Magistrate Court to assume jurisdiction of our Municipal Code and enforcement of our code. We went to the Supreme Court and process and that's what happened. Since that time the Magistrate Court in reviewing our Municipal Code, had some questions about the interpretation and about some of the procedures that have taken place and how they were enforced. The Animal Control ordinance was something that he had some questions on. The procedure in Magistrate Court is a lot different than Municipal Court. All of the years that I was representing the city in Municipal Court. We never were required to go through a jury trial. There was actually a state statute that stated, as long as the proposed sentence was less than a certain limit, you could also do it with a bench trial. Somehow I had it in my mind that because the Magistrate was going to be enforcing the Municipal Code, it would be the same thing, but actually, its not because what we agreed when we transferred the cases over to Magistrate Court, they then assume jurisdiction over our codes and it would go by the rules of the Magistrate Court that apply, and that's all set forth in state statute. It was actually an interesting meeting. I learned that the way things work and the way we did things at the Municipal Court is not necessarily how it works in the Magistrate Court. I need to complement Judge Lee for even calling the meeting because he was very contentious to make sure that we were all on the same page on how this works.

F. CONSENT CALENDAR:

1. **City Commission Regular Minutes, March 12, 2025**
2. **City Commission Regular Minutes, March 26, 2025**
3. **March 2025 Accounts Payable**
4. **Purchase report of items between $20,000 and $60,000**
5. **Take Home Vehicle Forms: Police Department**

There were no purchase reports of items between $20,000 and $60,000.

Commissioner Fahl moved to approve the Consent Calendar as submitted with items 1,2, 3 & 5. Commissioner Mitchell seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

G. ORDINANCES/RESOLUTIONS/ZONING:

1. Discussion/Action: Resolution No. 37 24/25 Budget Adjustment Request.

Finance Director Holguin reviewed the budget adjustments provided in the packet. (Complete copy attached hereto and made a part hereof).

Commissioner Fahl moved to approve Resolution No. 37 24/25 Budget Adjustment Request. Commissioner Mitchell seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

2. Discussion/Action: Resolution No. 38 24/25 and Resolution No. 38 A 24/25 approving the required Community Development Block Grant (CDBG) Annual Certifications and Commitments.

Assistant City Manager Alvarez: This is our annual requirement. We have to submit for CDBG in order to qualify for funding. Within the plan it identifies citizen participation which is basically the open meetings act and making sure that we have meetings to the public. The Fair Housing Act has to also be followed, making sure that we are not allowing disclination of housing within the Municipality for any reason. Our residential anti displacement and relocation assistance is if our current CDBG project causes a resident to be displaced from their house then we would provide some type of housing. Right now, our projects are the Comp Plan and our Water Meter project. I don't anticipate any displacement for those projects. The Section 3 is the Housing and Urban Development Act that we will provide and offer a job opportunity to anybody of lower income, which of course we do that as well. And also, that we are following all of the state procurement requirements. These are the same plan and resolutions that you accepted last year.

Commissioner Mitchell moved to approve Resolution No. 38 24/25 and Resolution No. 38 A 24/25 approving the required Community Development Block Grant (CDBG) Annual Certifications and Commitments. Commissioner Hoeppner seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

H. NEW BUSINESS:

1. Discussion/Presentation: Proposed FY 25/26 New Mexico True Cooperative Advertising Tourism Marketing Plan.

Joanie Griffin, Sunny 505 presented the Proposed FY 25/26 New Mexico True Cooperative Advertising Tourism Marketing Plan. (Complete copy attached hereto and made a part hereof).

City Manager Whitehead: Sticking with the budget we had last year. Again, this is lodgers' tax. We definitely have it, but I want to be really clear because when I was coming on there was kind of some concern that we are spending all of this money and we don't really know where it's going when in fact, to be fair, $12,000 of this grant is for administration. $12,000, it's not $122,000. The rest of it is going to purchase items that are marketing. This year, Angela at the Clerk's Office has taken over Lodgers Tax at our request. We've been working really hard to bring her skillset up in that area. We are going to use the Lodgers Tax Board a little bit to oversee some of the stuff that is submitted. I'm going to let Angela drive the car here. She will meet with the board, and the Public Information Officer will also be involved in that. Once we see how that's going, and looking at the additional dollars based on the revenue, the revenue looked like it was up last year, so we are going to buy some new signs. I want to stay within that framework, but I think getting to that number if everybody feels like it's the right step, I think it's within our reach. So, we're going to go through a kind of slow process, and we'll give Angela time to get involved and get the Public Information Officer involved, and let board have some input. Ultimately, I know that I am responsible for signing off on those ads, and that will remain the same, but I am just looking for that guidance from a little broader cross section of the community with that. I'm fully supportive of the ones we do. Our portion is $48,000 so we will actually be contributing to about $63,000 which would be the total contribution to the Coop program. That's a pass through from us through Sunny 505, directly to the State, and the Elephant Butte and the County put in their portion.

Joanie Griffin, Sunny 505: We have a little bit of time, so if you want we can approve the lower budget and see how things go, because we want to start the Hot Springs advertising around November, so we do have a little bit of time if we want to come back in September and say, yes we have the money, let's go ahead and do it. We can do that too and then amend the contract or something.

Mayor Hechler: That's good to know. That will give us a little bit more time to study this to see what we want to do.

City Manager Whitehead: I just wanted to add that advertising and marketing is exempt from the procurement code, so you could enter into these contracts, and we can buy those markets. That doesn't mean that we're frivolous in what we do, but it does mean that you don't have to do an RFP. Joannie and I talked about potentially next year we would do an RFP, but again, we would be doing an RFP for $12,000 for someone to

operate it, so what I'm hoping is that through lodgers tax, and through building a better relationship, everybody feels that the way we're doing it is a good process to continue moving forward.

Joanie Griffin, Sunny 505: And I think as long as the tourism department is doing 2 for 1, we can't beat that deal. I've been here every year since the pandemic. It was always a 1 for 1 for as long as I can remember, and then the pandemic hit and then they did the 2 for 1, and in 2021 everyone was still reeling from the pandemic, so they decided to do the 2 for 1. I'm making a liar of myself because every year, I'm like, I don't know if it's going to be here next year, and then they keep doing it, and when they did 2 for 1 this year, I'm like OMG I can't believe they are going it. Where we are getting with the tourism department, with $122,000 we could not be in the same places with that kind of impact. So, as long as they are doing this, I think that we need to be fully on board with them, and they love us to which is really good. I think that we were the first community to sign on way back when New Mexico True was unveiled when Monique Jacobson was our Cabinet Secretary in 2012, so we are now 13 years in. We were one of the very first communities to sign up, and because of that they use us. When I'm in the Dallas airport, I see pictures of T or C. You don't see every community in the state, so that's good.

City Manager Whitehead: When we come back with the final budget, we will have a full recommendation from staff on the budget and the budget process.

No action was taken. Presentation Only.

2. Discussion/Action: FY 25/26 Sierra County Tourism Agreement.

Kim Skinner, Tourism Representative: Joanie, Gina and I have all worked on the coop grant and it started with New Mexico True under Monique Jacobson. The person she hired to do all of the facts and figures, and statistical information is Lancing Adams. He's now the Acting Cabinet Secretary. I met with the Deputy Secretary the other day at the media event at the golf course and I had lunch with her. She comes to Elephant Butte all the time. They are here. They do ATV's, the beach, golfing, and all that stuff, so when Joanie says that they like us, they've liked us for a very long time. With that being said, this is our annual contract for services. We've been doing this for 12 years. The website has to be a companion piece. Rolf calls it the leverage program which is New Mexico True. If you look at the application, it requires a robust Facebook, Twitter, and all of those things, plus a robust website. These folks actually, when we move forward and do the coop grant, they actually embed themselves into our social media, and our website. I know when we tell people that, they probably think that we are making this stuff up, but they really do. They are actually part of our administrators within our social media and our website. The social media website part is $13,000 and the Ibrochure, with no ads in it, and it represents all the lodging, dining, and all the things we have in Sierra County. There is no advertising, and it's updated every year. It is also available digitally on our website. That's $3,000, and then we have another $1,000 in there that is called Other. I want to

take a minute to talk about that. A couple of years ago, we were using fun and games which was the state person who is their contractor. They would take all of our brochures, and they would deliver them statewide. Coming out of Covid, they kind of disappeared about a year and a half ago. We thought that they were just ignoring us, so I called the tourism department, and they told me that they had just vanished. So, what they did was they gave us all the names of their contact people for all of their visitor centers and convention bureaus, and all of the places that they delivered to. Gina Kelley called all of these people, so we have a 1 to 1 relationship with these people, and she visits with them, and she asks them what they need. It's only $1,000, and you know the postal service has gone up. After she tells you how many she is set at and we spent every cent as of last week, and now she got a request for 3 cases that she is boxing up tomorrow. I know I am just saying I'm keeping it at $17,000, but if you have $300 extra for postage that would be nice.

Gina Kelley, Geronimo Springs Scenic Byway: So far, this fiscal year, I have sent out 16,000 brochures. So, it's a pretty good investment for $1,000.

Kim Skinner, Tourism Representative: When Fun & Games would pick the stuff up from LaRena, they would just ask us to give them X amount of cases and we would just give them cases, but Gina actually calls and visits with them, and she asks them what they want and what they are running out of. El Paso and Roswell are some of the other places. We are local people, and there are a bunch of us who do stuff for free. So, this is a really good smoking deal.

Gina Kelley, Geronimo Springs Scenic Byway: Roswell blows through our Hot Springs Brochures. I don't think anybody could possibly understand how much work the website is because we update it daily.

Commissioner Fahl: What brochures do people ask for in particular?

Gina Kelley, Geronimo Springs Scenic Byway: The Sierra County Travel Guide which you can refer to as the Ibrochure, and restaurants are 100% current this week. Also, the Hot Springs, and the Geronimo Springs Scenic Byway map brochure. The Geronimo Springs Museum brochure. The Veterans Museum. This week I got a lot of requests for the murals of Truth or Consequences and the galleries of Truth or Consequences. Our biggest request is for the hot springs.

Kim Skinner, Tourism Representative: We don't just send out our stuff. We send out everybody's stuff. Angela and Katy get the receipts. As far as the website goes, there are 17 pages that Ruanna put together, so if you need more details on the website on how it's doing, Gary has copies of that.

Commissioner Fahl moved to approve the FY 25/26 Sierra County Tourism Agreement to add an additional $500 for postage with a total of $17,500. Commissioner Mitchell seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

3. Discussion/Action: T or C Downtown Master Drainage Plan.

Andrew Gallegos, WH Pacific, reviewed the T or C Downtown Master Drainage Plan. (Copy attached hereto and made a part hereof).

Commissioner Fahl: When we start thinking of making these improvements, I've always been concerned about the outputs that leads directly to the river. Everything that's in those roads is getting down to the river, so I would like for us to think about some kind of filtration system before it gets in. I would think that if we make improvements that will be a requirement. We don't have a whole lot of land, but we do have that land right below that development at Wyona. Some of that is ours. I don't know how we are going to do that, but it's all running in there and if we are going to put money into fixing that at some point, we probably need to put some foresight into thinking how we are going to get some of that resolved. We don't want to be labeled as people who are doing non-point source pollution right out of own streets.

Commissioner Hoeppner: If you could go by Davis Fleck before you leave, there is an existing culvert there that is overflowing with the hot spring water. It's on Broadway and Daniels. I've lived here now 6 years, and I've been through a few rainstorms that were 3 ½ ft. When that happens the water table comes up completely. I can go into my back yard, and I am in a swamp. I have a small crack in my foundation because I get 10 gallons of water inside of my shop when it floods. Would it not be more feasible when we re-do the streets to have a slight decrease down to the river and instead of putting underground culverts, go 1ft to 1 ½ ft lower than the streets. Wouldn't it be more cost-effective to do that because of the water table that we have.

Andrew Gallegos, WH Pacific: I guess it would all depend on what's actually under the road, like water lines, sewer lines, as well as any other infrastructure because some of these roads had some storm drain pipes, so that would have to get investigated. Yes, that would give so much more capacity if you did lower the road entirely.

Craig Tom, WH Pacific: I just wanted to make it clear that whatever we are recommending, although it may not get you the 100 year storm resolution. It will take care of a lot of smaller storms. All of the nuisance flows and all of the things that you are talking about with flooding and your foundation, those kind of things can be taken care of with these improvements. So, it may not be one fix. It may be a combination of things. These improvements will get you to a satisfactory project, hopefully, and it will improve. I think if we look at it from that perspective these improvements will help the downtown area immensely.

Mayor Hechler: So, recognizing that we can't do all of these improvements all at once, is there a priority of what we should be doing first.

Andrew Gallegos, WH Pacific: What I would suggest is maybe re-grating those intersections that come off of North Broadway into the side streets because there are a

couple of roads to where that water has to overcome a higher elevation from the side streets before it can actually drain out. So, maybe just lowering those profiles on those side streets so we can get that water out.

Andrew Gallegos, WH Pacific: Unfortunately, the river controls the elevation. If it was lower, we would have more options for bigger storm drainpipes and other things that we could do, but since the water level is so high, that really constricts some of those options.

Commissioner Fahl: Even if we had all of the money in the world, trying to plan for a 100-year storm wouldn't even be possible because of our water table.

Commissioner Fahl moved to accept the T or C Downtown Master Drainage Plan as presented. Commissioner Hoeppner seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

4. **Discussion/Action: Review, Approve and/or Allocate Funds to the Sierra County Arts Council for Marketing T or C & Sierra County as an Arts Destination.**

City Clerk Torres: This is an application that was submitted to our Lodgers Tax Board from the Sierra County Arts Council. It is for their Southwest Contemporary New Mexico Field guide. They requested $2,890 and the board approved the entire amount. So, we are requesting approval for this application.

Commissioner Mitchell made a motion to approve the Sierra County Arts Council application for the Marketing T or C & Sierra County as an Arts Destination in the amount of $2890. Commissioner Hoeppner seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

5. **Discussion/Action: Seeking support from the City Commission to designate a segment of County Rd. A05 as part of the Rio Grande Trail System.**

OJ Hechler, Community Services Director: A few weeks ago, the Turtleback Trails Network met with a couple of members of the Rio Grande Trails Commission. Carl Colonias who is our outdoor recreation planner for the State of New Mexico who also oversees our trails plus grant. As well as a couple of members of Planned Collaborative who is a planning firm out of Albuquerque. In discussions in that meeting, we discussed something that would be tangible, and something that collates with the Rio Grande Trail master plan. What we came up with was to designate a segment of County Road A05 which is on the east side of the river as a segment of the Rio Grande Trail. I do have an attachment for you to review. With the Rio Grande Trail, we already have segments that

are at Elephant Butte that connect on the other side, and the idea is to combine that along County Road A05. There is approximately 3.79 miles of road. The road will not be altered. It will not be changed. It may however have some signage here in the future saying that it is part of the Rio Grande Trails. The Rio Grande Trail Commission's master plan is to run a trail all the way along the Rio Grande, all the way through New Mexico. The application has been sent to Ms. Vaugn, the County Manager. She has the application. This cannot be made official until the County Commission meeting on the 22nd, but we thought it would be important to get it in front of the City Commission to express our support. This ties in with our Turtleback Trails Network concept plan. So, the idea when we host this meeting Friday from 9-12 at the Civic Center, it is to gather as much excitement as we can. We got the right stakeholders there. Mr. Colonias and stuff like that. We need to really put out the red carpet and give him a good show. We need to show him what our ambitions are and what our goals are and see what happens here in the future. Amber at the County is willing to fill out the application, but it still has to go to the County Commission for approval.

Commissioner Fahl: As we talked about, the Turtleback Trail is to meet some of the needs of our community, but it will also foster more economic development through tourism. We believe the County will approve it. That's just another way to do that. They will put this on their website, and they will continue to promote us as a tourist destination, so it is a win, win, all the way around.

Commissioner Fahl moved to approve the support from the City Commission to designate a segment of County Rd. A05 as part of the Rio Grande Trail System. Commissioner Mitchell seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

6. **Discussion/Action: Comprehensive Plan Steering Committee/Stakeholder Selection Revision.**

Assistant City Manager Alvarez: As you know from the previous meeting, we did a full selection for our Steering Committee. It is my understanding that we have a change in that selection.

Commissioner Fahl: After the last meeting when you guys so graciously selected my son Dick Landford. He is a various businessman, and he gives me suggestions all the time, so I thought he'd be great to serve on the Steering Committee because he has a lot of vision. After that meeting, there was a lot of flack on social media because it appeared like there was some sort of nepotism going on. I don't want any bad juju to be associated with this, and the perception sometimes becomes reality. So, between the two I would rather him serve on the committee so I think you should let me step down and let Destiny serve. She really wanted to be on the committee so I think we should just do that, so the Steering Committee doesn't have any bad reflections from the community, and it has some really worth well people serving on it.

Assistant City Manager Alvarez: We have a kickoff meeting for the Comprehensive Plan scheduled. I'll be sending out the flyers, as well as getting those posted. The meeting will be held on April 17th here in the City Commission Chambers. We are going to have two meetings. One will be from 12pm to 1pm and the other will be from 5:30pm-7:00pm. It's a public meeting for everyone to attend, and the engineers will be here as well to kick off the project.

City Manager Whitehead: I just wanted to remind everyone that the Steering Committee has no jurisdiction to enforce. It's really just to give feedback and the public comments, and to make sure that the engineering firm is going in the right direction.

Mayor Hechler made a motion to allow Commissioner Fahl to step down from the Comprehensive Plan Stakeholder Steering/Committee and to allow Commissioner Mitchell to step in, in her stead. Commissioner Fahl seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

7. **Discussion/Action: Grant Agreement Amendment A222G2074.**

Assistant City Manager Alvarez: The city received funding for the MainStreet Foch Street Improvement project. The purpose of this amendment is to extend the Grant Agreement expiration date from June 30, 2025, to June 30, 2026.

Commissioner Fahl moved to approve the Grant Agreement Amendment A222G2074. Commissioner Hoeppner seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

8. **Discussion/Action: Approval of Purchase Requisitions over $60,000.**

This item was removed from the agenda.

I. **EXECUTIVE SESSION:**
   1. **Threatened & Pending Litigation (Ron Fenn vs. City of T or C) pursuant to 10-15-1(H.7).**
   2. **Threatened & Pending Litigation (Dianne Gunning vs. City of T or C) pursuant to 10-15-1(H.7).**

Commissioner Fahl made a motion to go into executive session at 12:31 p.m. to discuss Threatened & Pending Litigation (Ron Fenn vs. City of T or C) pursuant to 10-15-1(H.7) and Threatened & Pending Litigation (Dianne Gunning vs. City of T or

C) pursuant to 10-15-1(H.7). Commissioner Mitchell seconded the motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously.

Mayor Hechler reconvened the meeting in open session at 1:11 p.m.

Commissioner Fahl certified that only matters pertaining to Threatened & Pending Litigation (Ron Fenn vs. City of T or C) pursuant to 10-15-1(H.7) and Threatened & Pending Litigation (Dianne Gunning vs. City of T or C) pursuant to 10-15-1(H.7) was discussed in Executive Session and no action was taken in executive session.

I. ADJOURNMENT:

Mayor Hechler adjourned the meeting at 12:31 a.m.

Passed and **Approved** this 14th day of **May, 2025**.

_____
Rolf Hechler, Mayor

ATTEST:

_____
Angela A. Torres, CMC, City Clerk



Copper Flat Development Strategy

NEW MEXICO COPPER

THE COPPER FLAT MINE

NEW MEXICO COPPER CORPORATION (NMCC)

- Owner of Project Assets, Permittee, Developer, and Operator of Copper Flat Mine
- Organized as a New Mexico Domestic Profit Corporation in 2010
- Wholly-Owned Subsidiary of THEMAC Resources Group (Listed as TSXV:MAC)
- THEMAC Majority Shareholder (85%) is Tulla Group, an Australian Family (Maloney) Investment Group
- Tulla's Other Mining Investments Include Norseman Gold, Australia's longest continuously running gold mining operation producing over 5.5 million ounces of gold over 65 years in Western Australia.
- Tulla Is Fully Funding the Copper Flat Project and has invested ~$80M in the Project to date.
- NMCC is committed to developing a long-term relationship with our neighbors in Sierra County and dedicated to providing the local community with significant opportunities for employment and economic development

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Copper Flat
Design Principles

1. RESPECT THE RIGHTS OF PROJECT-AFFECTED PEOPLE AND MEANINGFULLY ENGAGE THEM AT ALL PHASES OF THE PROJECT LIFECYCLE,

2. DEVELOP AND MAINTAIN A KNOWLEDGE BASE TO SUPPORT SAFE OPERATIONS THROUGHOUT THE PROJECT LIFECYCLE,

3. USE ALL ELEMENTS OF THE KNOWLEDGE BASE - SOCIAL, ENVIRONMENTAL, LOCAL ECONOMIC AND TECHNICAL - TO INFORM DECISIONS THROUGHOUT THE FACILITY LIFECYCLE,

4. DEVELOP PLANS AND DESIGN CRITERIA FOR THE FACILITY TO MINIMIZE RISK FOR ALL PHASES OF ITS LIFECYCLE, INCLUDING CLOSURE AND POST-CLOSURE.

5. DEVELOP A ROBUST DESIGN THAT INTEGRATES THE KNOWLEDGE BASE AND MINIMIZES THE RISK OF FAILURE TO PEOPLE AND THE ENVIRONMENT FOR ALL PHASES OF THE FACILITY LIFECYCLE,

6. PLAN, BUILD AND OPERATE THE FACILITY TO MANAGE RISK AT ALL PHASES OF THE FACILITY LIFECYCLE, INCLUDING CLOSURE AND POST-CLOSURE



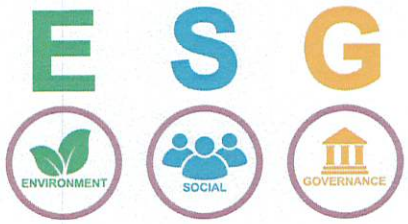
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ENVIRONMENTAL

Copper Flat is being designed to support climate action, innovation, water and energy efficiency, circular economy, waste management, and biodiversity conservation.

GOVERNANCE

NMCC leadership is committed to compliance with ethical business policies, providing growth opportunities to community workers, and local contractors and suppliers.



NMCC is focused on achieving Social License by implementing world class ESG strategies during the Planning, Construction and Operation of the Copper Flat Mine.

SOCIAL

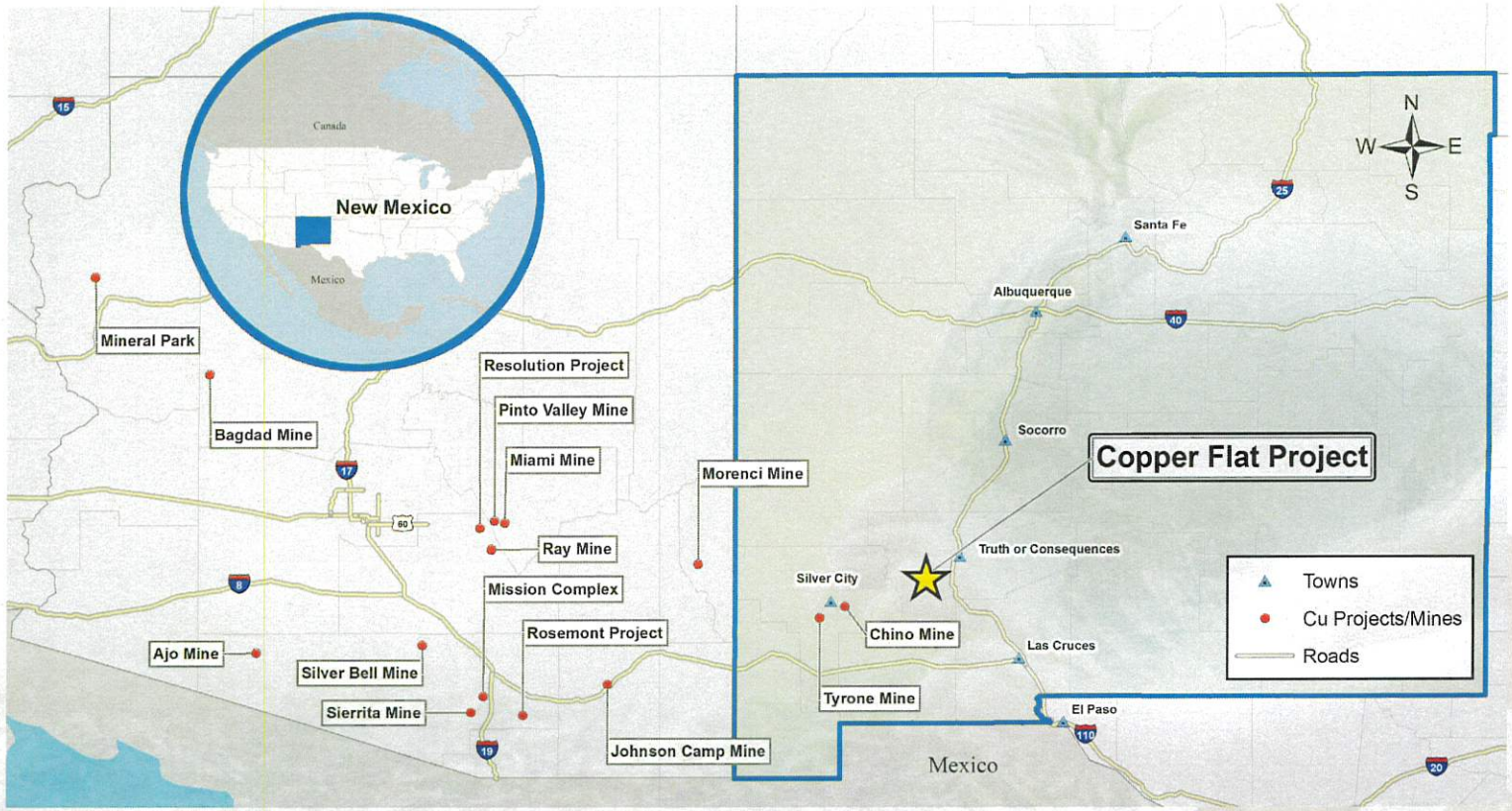
NMCC's team works with high safety standards providing safe work environments and well-being to employees and contractors, jobs opportunities for local, regional and indigenous people.

STRATIGIC ALLINCES

The strategy of NMCC leadership is to align with partners that are actively engaged in strategies that support initiatives that drive global climate action.

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Located in one of the world's most prolific copper mining regions



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THE COPPER FLAT MINE

SUMMARY OF COMMUNITY BENEFITS [1]

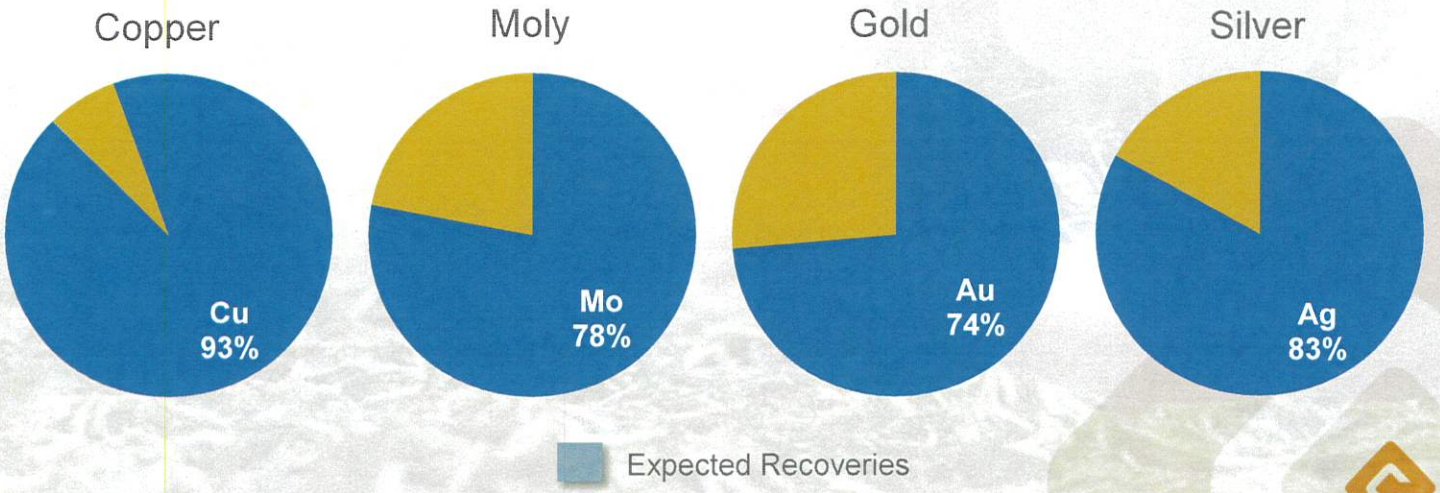
- Construction Jobs: 1,200 jobs total (direct, indirect, induced) in New Mexico
- Construction Economic Impact to State: Project adds ~$80 Million to statewide labor income and adds ~ $110 Million to the value of materials and goods produced within the State
- Construction Expenditures: $60M Sierra County; $64M State
- Operation Phase Jobs: 270 full time direct jobs at mine with individual wages from $40k to $75k + Benefits; 368 – 407 jobs total (direct, indirect, induced)
- Federal and State Taxes: ~$200M (Ad Valorem, Severance, Income, Gross Receipts)
- Ongoing jobs, wages and tax benefits will continue during the 20+ year reclamation and closure and long-term monitoring phases

[1] Arrowhead Center, *The Socioeconomic Impacts of THEMAC Resources Group Ltd. Copper Flat Mine Project in Sierra County, New Mexico*, August 15, 2012, updated to 2024 economics.

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NEW MEXICO COPPER CORPORATION

- Common crushing and grinding practice and standard flotation reagents
- Copper concentrate has low impurities and is expected to yield clean 28% copper, 6 g/st gold and 160 g/st silver grade based upon lab as well as actual plant performance
- Molybdenum concentrate expected to yield 55% Mo
- Reserves: 675 Million Pounds Copper; 20 Million Pounds Molybdenum; Gold and Silver



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Future of Copper Flat



Path to Production

- Completing Engineering
- Finalizing Permitting
- Financing
- Construction
- Operation
- Continued Exploration



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COPPER FLAT PROJECT
State Permit Status

Permit/Approval	Authority	Status in October 2024
Air Quality Permit	NM Environment Department (NMED)	New Source Permit 0365-M3 issued June 2013.
Groundwater Discharge Permit	NM Environment Department (NMED)	Groundwater Discharge Permit DP-1840 issued December 2018.
Stage I and Stage II Abatement Plans	NM Environment Department (NMED)	Requirement satisfied by rolling conditions into DP-1840
Protection of Cultural Archeologic and Historic Resources	NM Department of Cultural Affairs - State Historic Preservation Office (SHPO)	Field surveys complete. Guidance document signed with agencies December 2016. Field plan prepared per ready to submit.
State Highway Use Authority	NM Department of Transportation (NMDOT)	Transportation and road engineering studies complete and MOU regarding protections for State Highway 152 executed with NMDOT.
Mine Operating Permit	New Mexico Mining & Minerals Division (MMD)	Agency determined application and plan documents complete and approvable. Permit issue pending completion of reclamation financial guarantee.
Reclamation/Closure Plan and Financial Guarantee	NM Mining & Minerals Division (MMD) NM Environment Department (NMED)	Cooperating Agencies accept plan, assumptions and cost calculations. Final approval pending approval of reclamation financial guarantee.
Water Supply	New Mexico Office of the State Engineer (NMOSE)	Acquired 1051 acre-feet (AF) of perfected water right for mining use in 2021.
New Dam Permit (TSF)	New Mexico Office of the State Engineer – Dam Safety Bureau	Initiate with project detail design
Mine Registration	NM EMNRD - Mine Registration Reporting, and Safeguarding Program	Initiate with construction decision.
Landfill Permit	New Mexico Environment Department - Solid Waste Bureau (NMED SWB)	Initiate with construction decision.

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COPPER FLAT PROJECT

Federal Permit Status

Permit/Approval	Authority	Status in October 2024
Environmental Impact Study	US Bureau of Land Management (BLM)	Final EIS issued April 2019; BLM Decision agreeing with THEMAC Plan issued August 2019
Clean Water Act 404 Permit	US Army Corps of Engineers (ACOE)	ACOE determined NMCC Copper Flat Plans meet requirements for Nationwide Permit under CWA; approval issued February 6, 2020.
43 CFR 3809 Plan of Operations (PoO)	US Bureau of Land Management (BLM)	Plan of Operations reflecting EIS approved alternative accepted by BLM. Full approval comes with completion of reclamation financial guarantee.
Reclamation/Closure Plan and Financial Guarantee	US Bureau of Land Management (BLM)	BLM is cooperating agency with State Agencies. BLM has accepted plan, assumptions and cost calculations. Final approval pending NM approved reclamation financial guarantee.
National Pollutant Discharge Elimination System (NPDES)	US Environmental Protection Agency (EPA)	Initiate with construction decision.
Mine Registration	Mining Safety and Health Administration (MSHA)	Initiate with construction decision.
FCC License	Federal Communications Commission (FCC)	Initiate with construction decision.
Explosives Permit	Bureau of Alcohol, Tobacco, and Firearms (BATF)	Initiate with construction decision.

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Conservation of Water

- Copper Flat was designed with a Conventional Tailings Dam
- Conventional Tailings Dam requires 6100 ac-ft
- Robust Design (EOR Golder/WSP)
- Significant infrastructure
- Post Mining Reclamation
- Manageable Risk



- Development of Copper Flat has shifted to Dry Stacked Tailings
- Currently finalizing Feasibility Design (WSP)
- Cake Stack Tailings requires 1050 ac-ft of water
- Largest in Americas
- Reduced Infrastructure
- Concurrent Reclamation
- Reduced Risk

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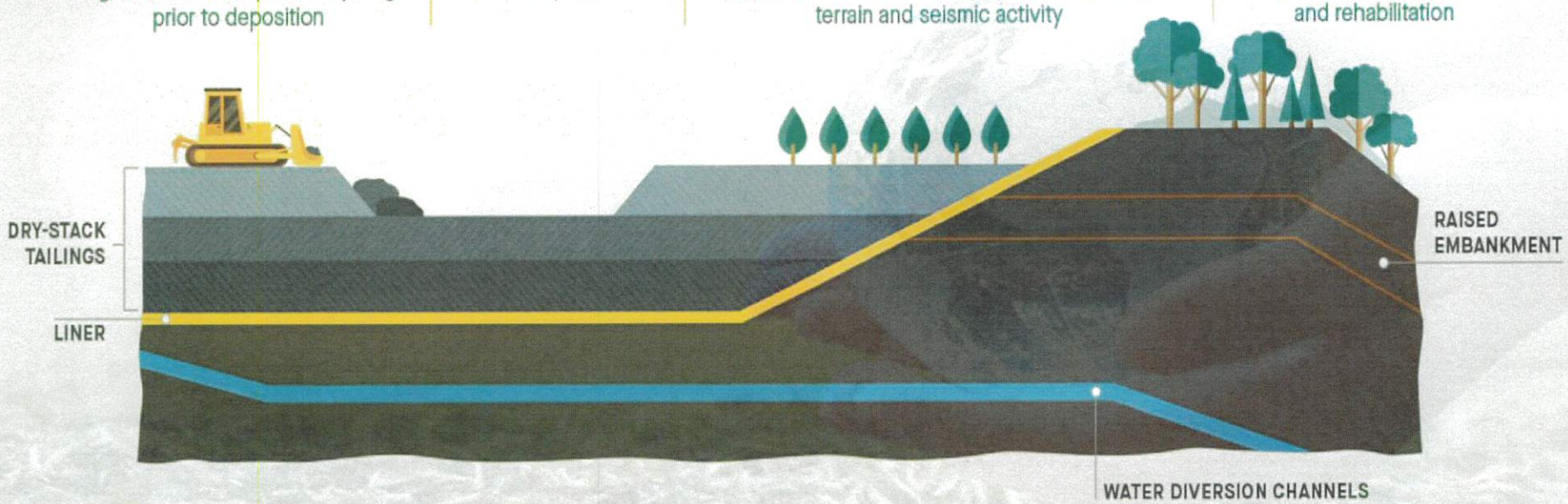
BENEFITS OF DRY-STACK TAILINGS MAY GENERALLY INCLUDE

Dewatering of tailings allows for high water recovery and recycling prior to deposition

Reduced operational footprint

Low water content produces stability advantages under adverse circumstances, including steep terrain and seismic activity

Conducive to concurrent and progressive reclamation and rehabilitation

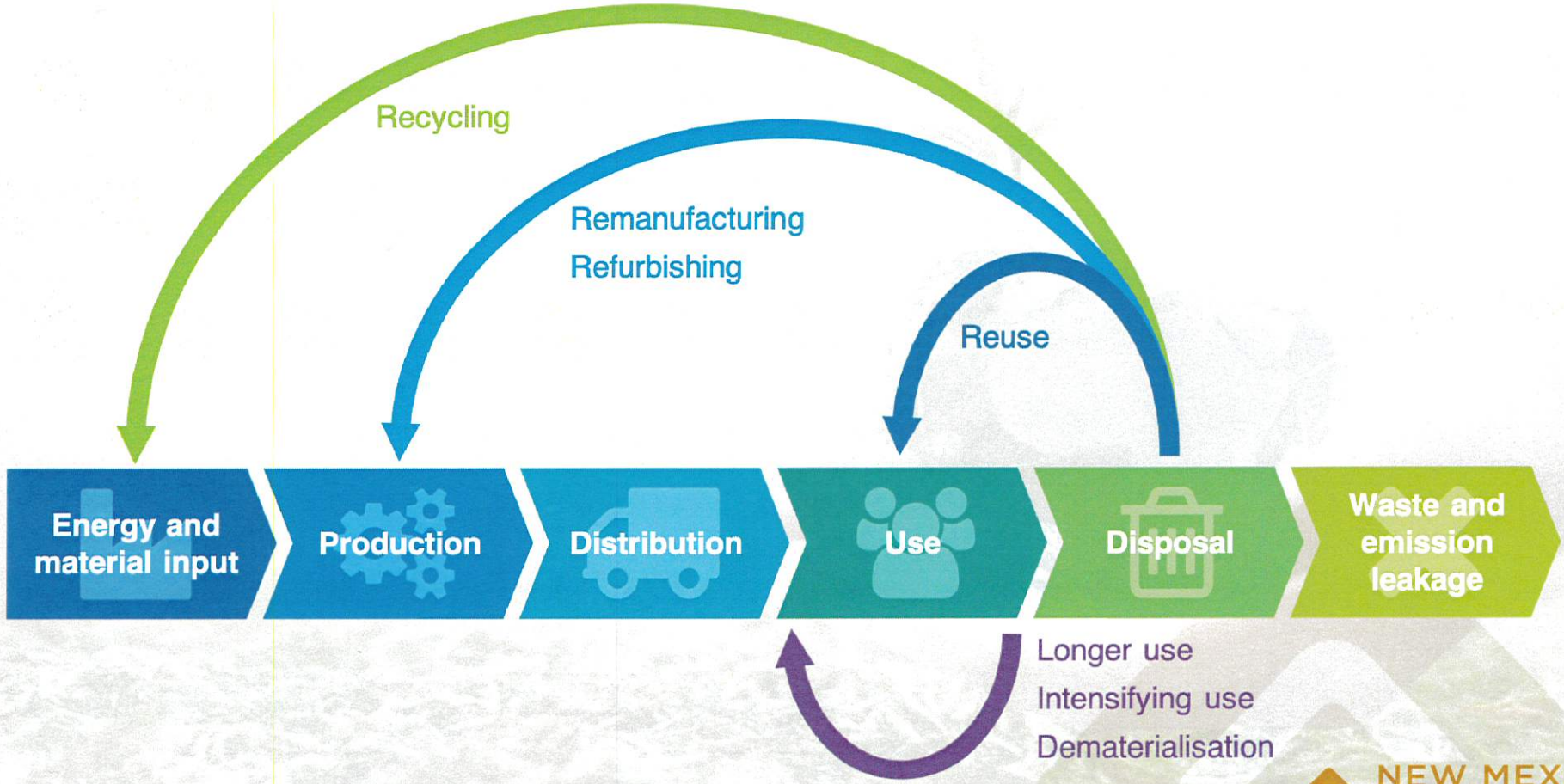




Dry Stack Operation Southern Peru

- WSP Designed
- Built in 2022
- 10K tonnes/Day
- Gold Tailings
- Compacted to 93%
- 92% Water Recovery at Plant

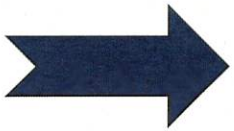
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Reduction of Waste

- Mining Generates Waste
  - Worn Steel Wear Components (Grinding Balls, Liners, Etc....)
  - Wood From Shipping Containers
  - Non-Production related Water (Dust Control)
  - Energy (Electricity, Fuel)
  - Inefficient Operation



- Mitigation Strategy
  - Strategic partnerships with Suppliers for Recycling
  - Plastic shipping containers that can be Recycled
  - Biodegradable "green" chemicals for dust control
  - High Efficiency Motors, Electric Vehicles, Renewable Power sources
  - Leveraging AI and Smart Technology

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Summary Slide

- Focused on Gaining and Maintaining Social License
- Innovative Solutions applied to Climate Action
- Stewards of NM most Precious Resource—Water
- Significant Investment in New Mexico (~500M USD)
- Providing Good Jobs for New Mexico
- Supplying much needed NM Copper to the USA

NEW MEXICO COPPER

How can you help?



NEW MEXICO COPPER

Thank you

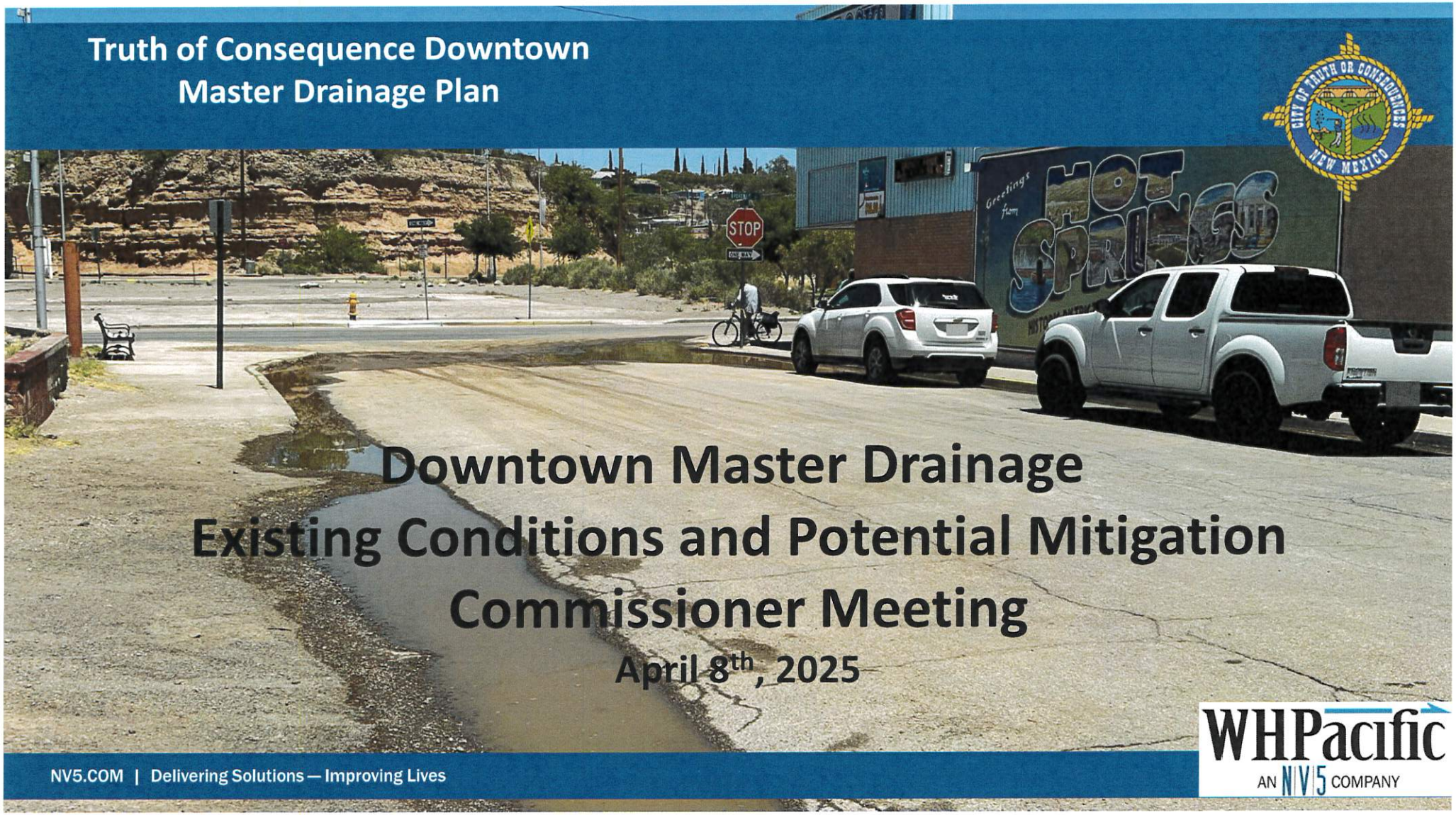
Stephen Crosby

scrosby@themacresourcesgroup.com

1-505-382-5770

NewMexicoCopper.com

Truth of Consequence Downtown
Master Drainage Plan



Downtown Master Drainage Existing Conditions and Potential Mitigation Commissioner Meeting

April 8th, 2025

WHPacific
AN NV5 COMPANY

T OR C DOWNTOWN MASTER DRAINAGE PLAN
PURPOSE AND SCOPE

PURPOSE AND SCOPE STATEMENT

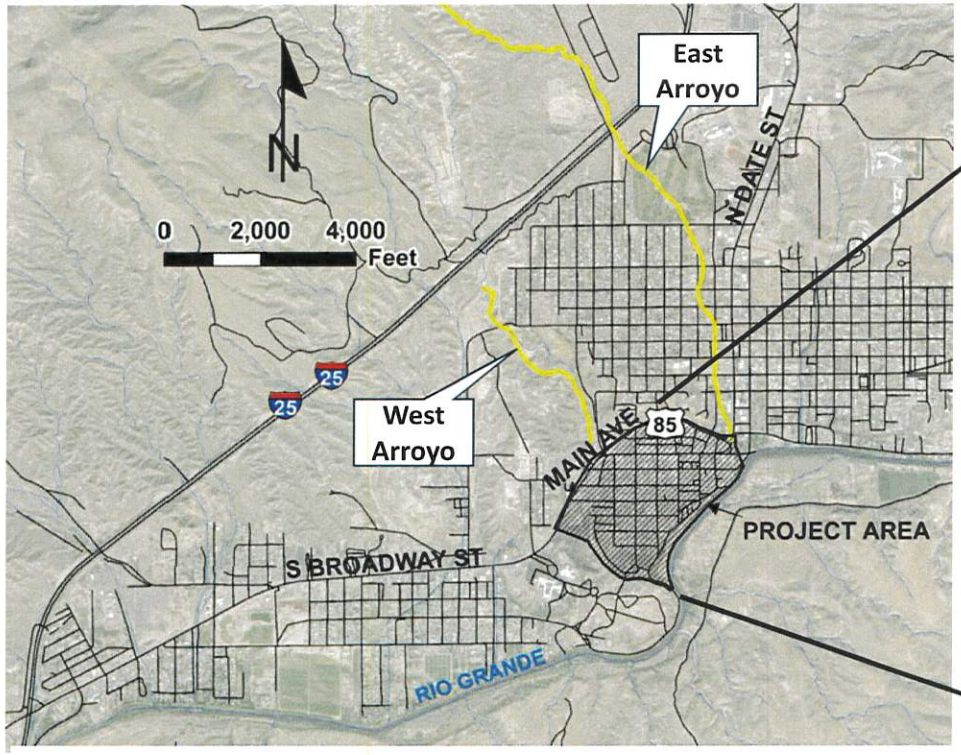
The purpose of the Downtown Master Drainage Plan Project is to analyze the two arroyos draining to the downtown area, evaluate existing drainage patterns, evaluate local flooding areas and develop and prioritize potential projects to mitigate flooding concerns to improve safety, and improve drainage infrastructure. This may be accomplished by upgrading existing drainage facilities or constructing new facilities.

T OR C DOWNTOWN MASTER DRAINAGE PLAN

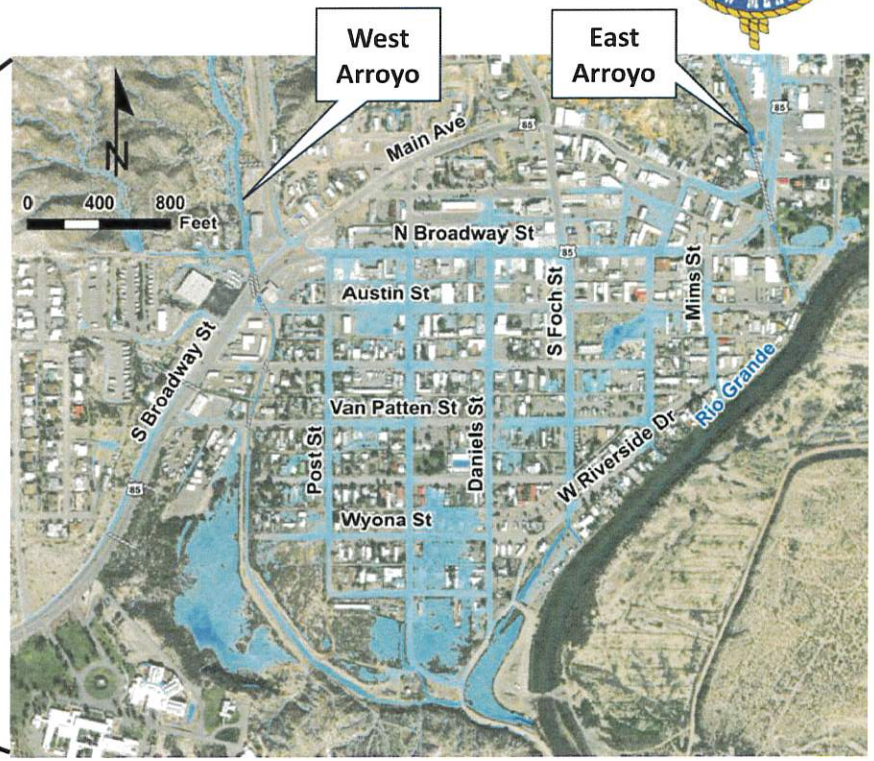
PRESENTATION OVERVIEW

- Project Study Area Extent
- Hydrological Analysis (Existing Conditions)
- Hydraulic Results (Existing Conditions)
  - West Arroyo
  - East Arroyo
  - Downtown Street Drainage
- Project Schedule
- Suggestions of Improvement
  - West Arroyo
  - East Arroyo
  - Downtown Street Drainage
- Estimated Project Costs
- Questions or Comments

T OR C DOWNTOWN MASTER DRAINAGE PLAN
STUDY AREA



Study Area Extents

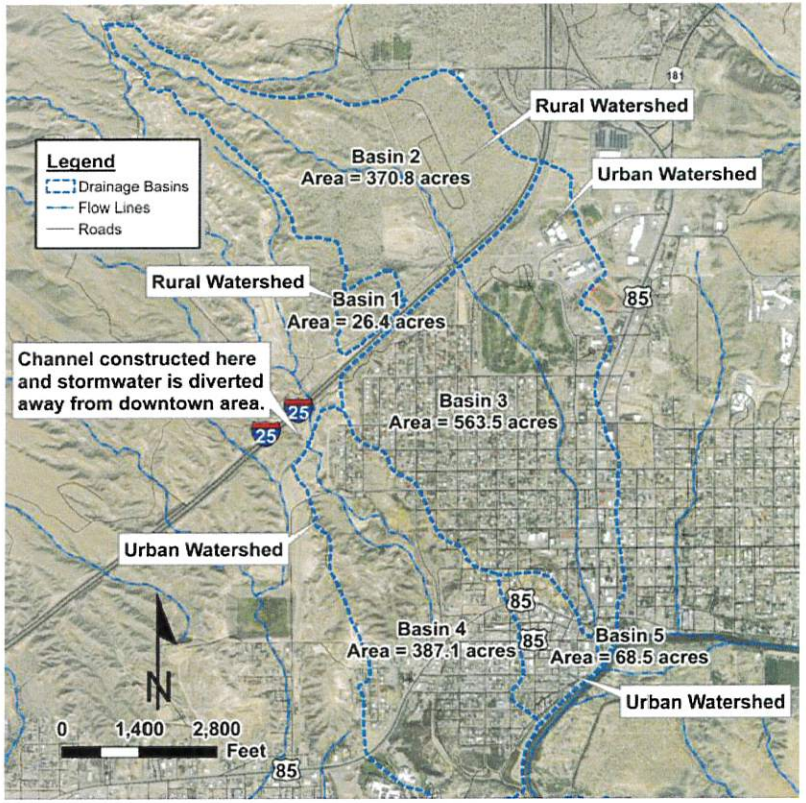


Downtown Section

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

HYDROLOGY EXISTING CONDITIONS

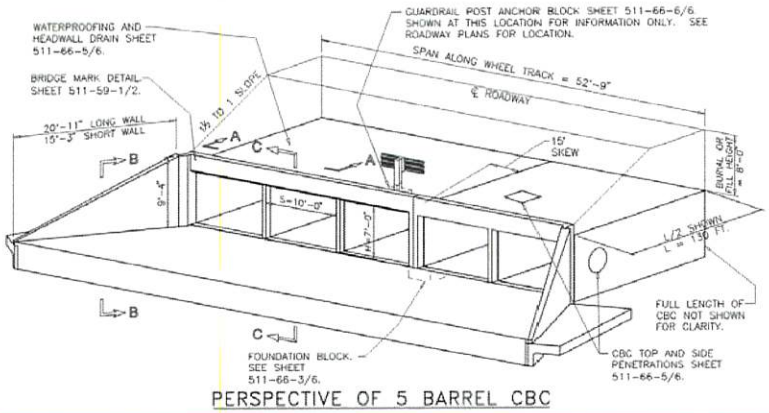
- New Mexico Department of Transportation (NMDOT) criteria used to estimate a 1-percent storm event or 100-year storm event peak flows in the T or C area.
- Estimated stormwater flow were modeled to map out flood areas in the T or C area downtown area.
- The results includes 100-year water depths shown with blue shading and blue 1-ft contour lines for the water depths.



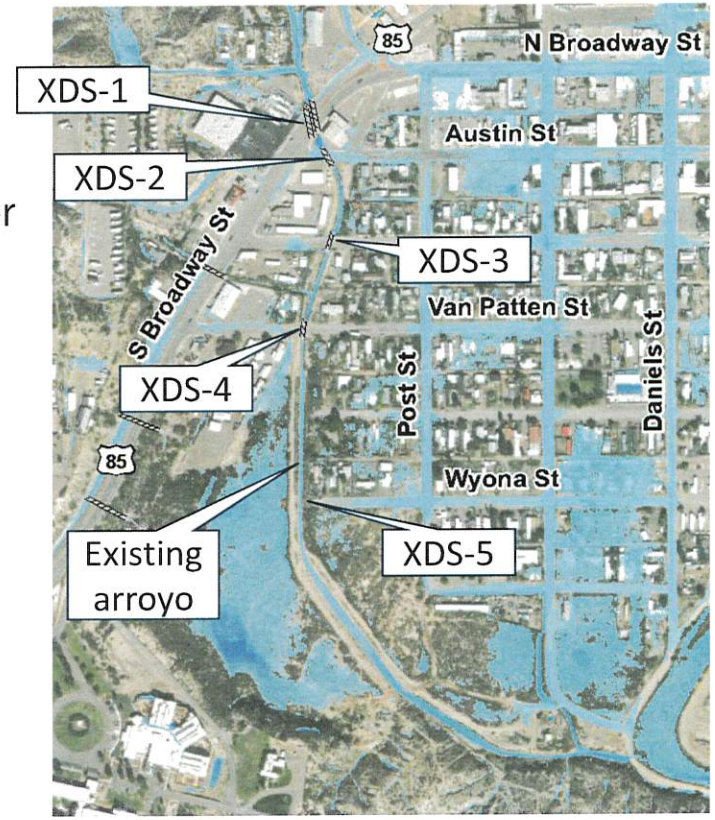
T OR C DOWNTOWN MASTER DRAINAGE PLAN
WEST ARROYO EVALUATION

WEST ARROYO EXISTING CONDITIONS

- Series of concrete box culvert (CBC) along the west arroyo identified as XDS-#.
- Culverts are being analyzed for capacity if stormwater overtops roadways in a 100-year storm event.



PERSPECTIVE OF 5 BARREL CBC



T OR C DOWNTOWN MASTER DRAINAGE PLAN
WEST ARROYO EVALUATION

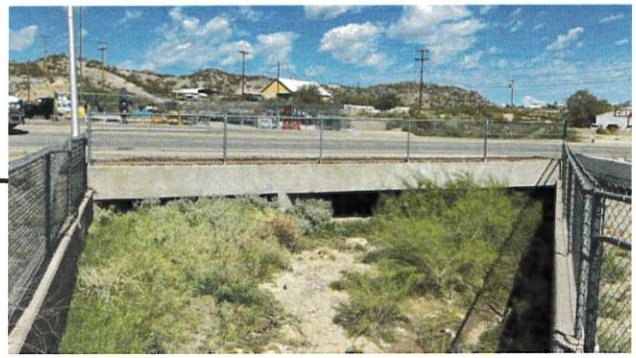
XDS-1 WEST ARROYO

EXISTING CONDITIONS

- 3 – 132'L x 13'W x 2'H Concrete Box Culvert (CBC)
- Sediment Buildup
- 3-feet of water depth upstream of CBC
- 4-feet of water depth downstream of CBC
- Culvert under a State Road with no access for maintenance.





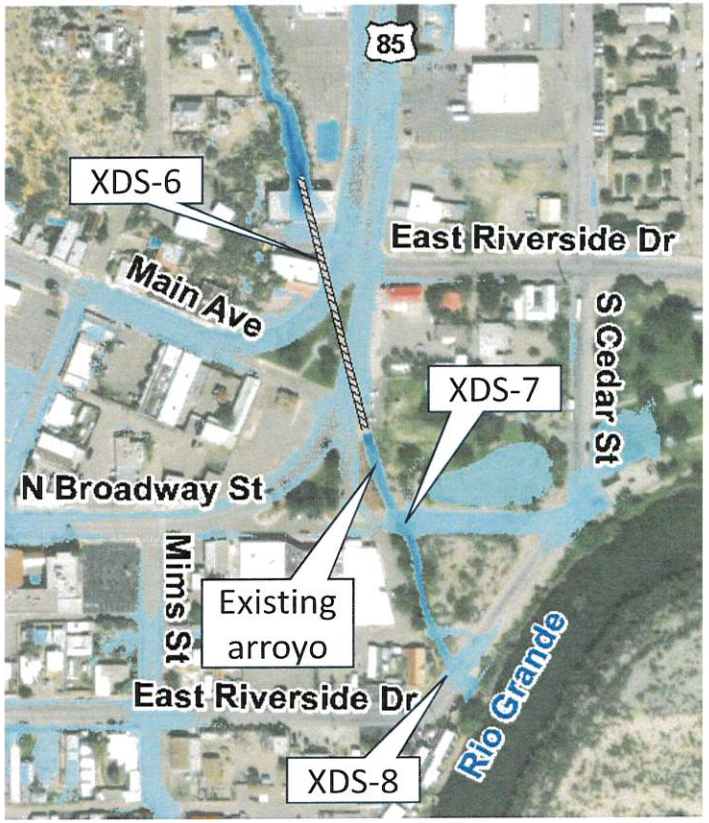


T OR C DOWNTOWN MASTER DRAINAGE PLAN
EAST ARROYO EVALUATION

EAST ARROYO

EXISTING CONDITIONS

- 1 concrete box culvert (CBC) along the east arroyo identified as XDS-#.
- 2 roads where stormwater flows over roadway before discharging into Rio Grande. Also identified these areas as XDS-#.



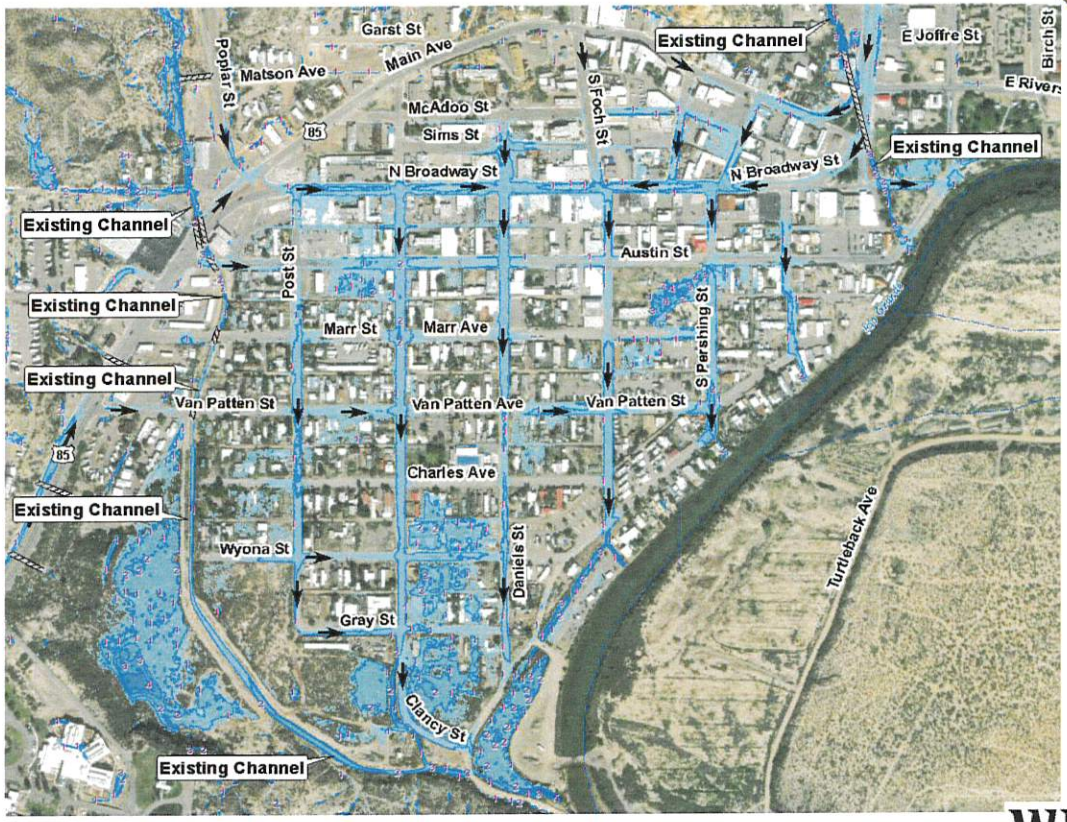
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T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

DOWNTOWN STREET DRAINAGE

EXISTING CONDITIONS

- Rainfall collects along the downtown area and conveys south in the streets eventually discharging into the Rio Grande.
- The drainage from the east and west arroyos have little impact to downtown flood areas.
- Streets in downtown area have little drainage infrastructure to address flooding.



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T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

NORTH BROADWAY STREET DRAINAGE EXISTING CONDITIONS

- N Broadway Street gives access to many local businesses while most of the flooding occurs along this roadway.
- The N Broadway St and Post St intersection receives the most perceived flooding here affecting the nearby business reaching water depths up to 1-foot.

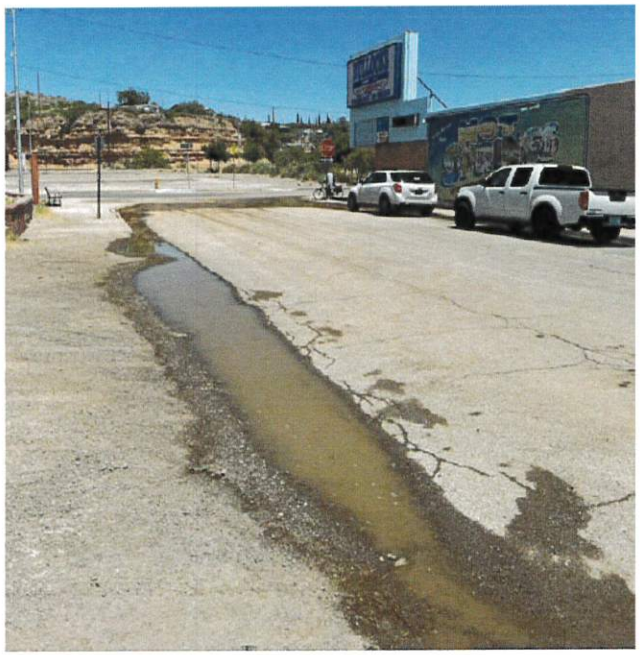


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T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

N BROADWAY ST AND POST ST INTERSECTION EXISTING CONDITIONS

- This area is a low spot in the roadway. Stormwater drains east down N Broadway St.
- Pavement has been recently repaired and patched at this location. Photos shown are before maintenance.



Looking North To Intersection

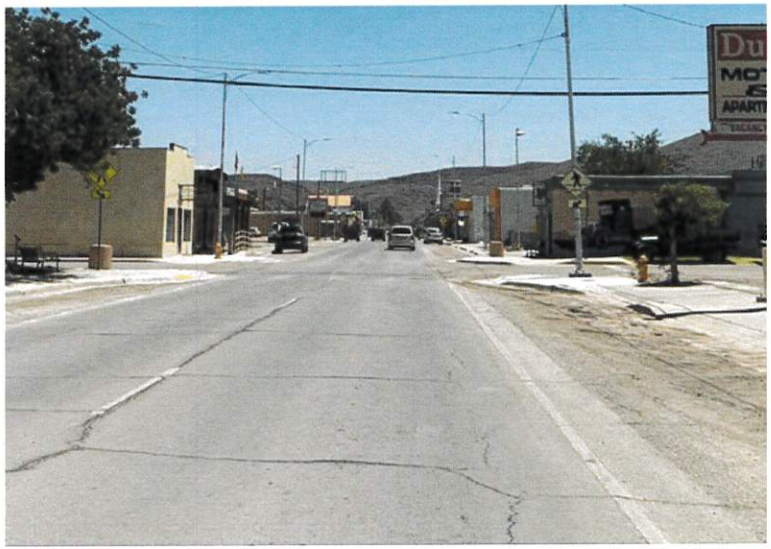


Looking South Down Post St

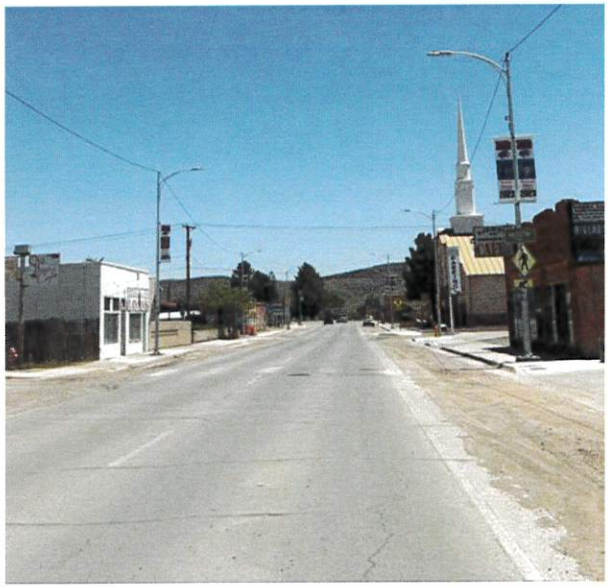
T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

N BROADWAY ST AND EXISTING CONDITIONS

- New Mexico Department of Transportation repaved roadway surface in 2024.



Looking East Down N Broadway St

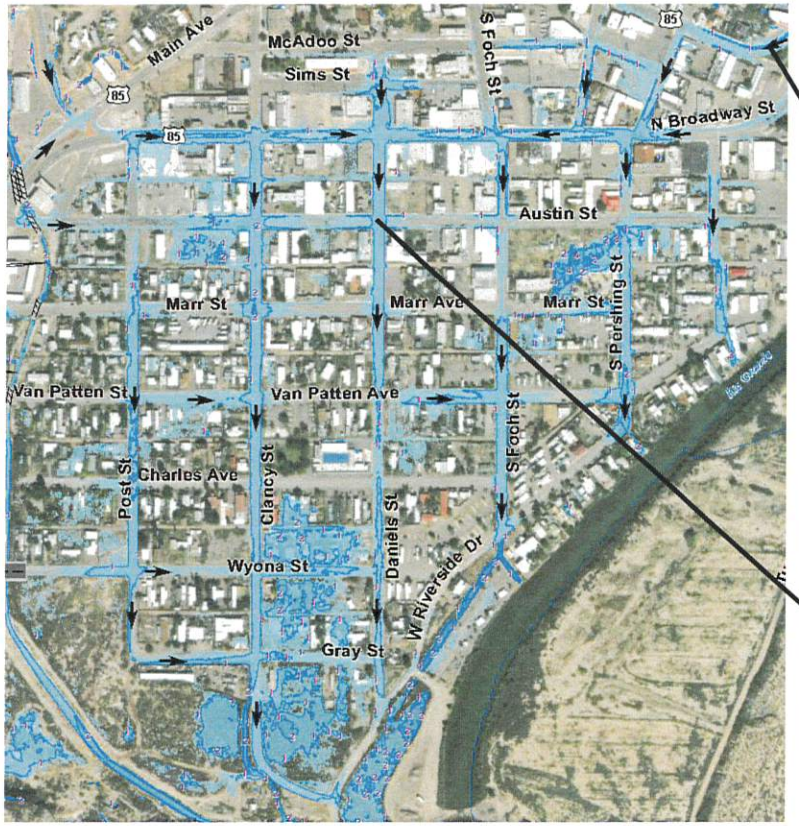


Looking East Down N Broadway St

T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

DOWNTOWN EXISTING DRAINAGE INFRASTRUCTURE

- Existing grate inlets along Date St intercepts flow before it drains into Main Avenue.
- Existing grate inlet at intersection of Austin St and Daniels St. The pipe connected to grate inlet was shallow and ran south.







T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

EXISTING DRAINAGE AT THE RIO GRANDE

- Stormwater is conveyed as surface runoff down S Pershing St and Mims St from N Broadway St.
- Mims St and S Pershing St surface runoff outfalls into Rio Grande through existing concrete channels.





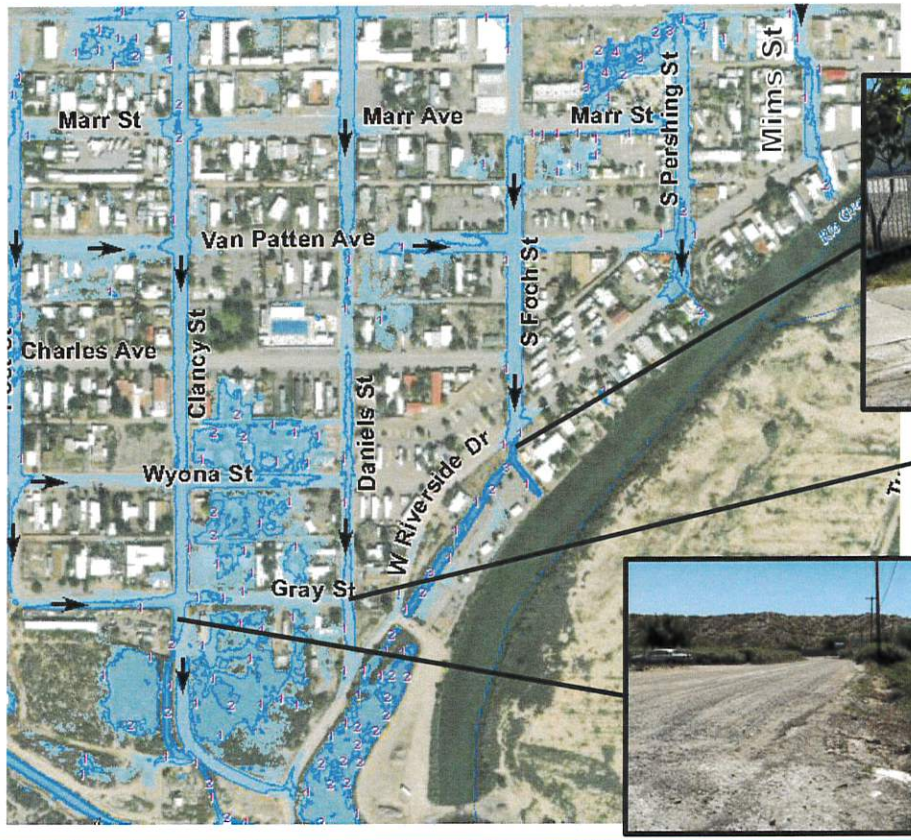


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T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

EXISTING DRAINAGE AT THE RIO GRANDE

- Stormwater is conveyed as surface runoff down Post St, Clancy St, Daniels St, and S Foch St from N Broadway St.
- S Foch St surface runoff outfalls into an existing concrete channel that feeds into an existing wetland.
- Clancy St and Daniels St surface runoff outfalls into earthen ditches into Rio Grande.









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T OR C DOWNTOWN MASTER DRAINAGE PLAN PROJECT SCHEDULE

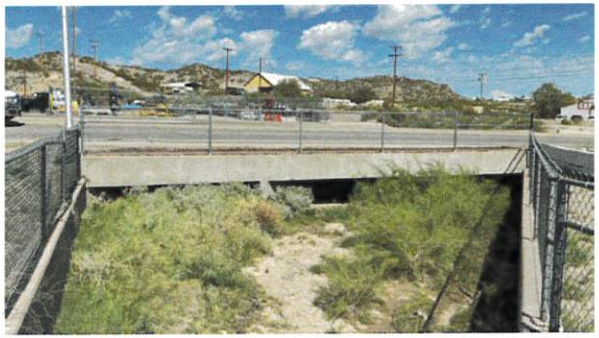
CURRENT STUDY SCHEDULE

- Existing Conditions Analysis October 11, 2023 **(Complete)**
  - Public Meeting – October 11, 2023
  - Last Day for Public Comments – October 25, 2023
- Final Master Drainage Report Submitted to City – April 14, 2024 **(Complete)**
- Final Master Drainage Report Resubmitted to City – November 22, 2024 **(Complete)**
  - Meeting with City Mayor to Review Master Plan – June 21, 2024
- Meeting with City Manager Meeting – March 3, 2025 **(Complete)**
  - Updated City Manager with Master Plan.
  - City Manager Requested for Information and Information was Provided.
- Master Drainage Report Request For Approval
  - Commissioner Meeting – April 9, 2025
- Begin Preliminary Design – To Be Determined
- Anticipated Construction – To Be Determined

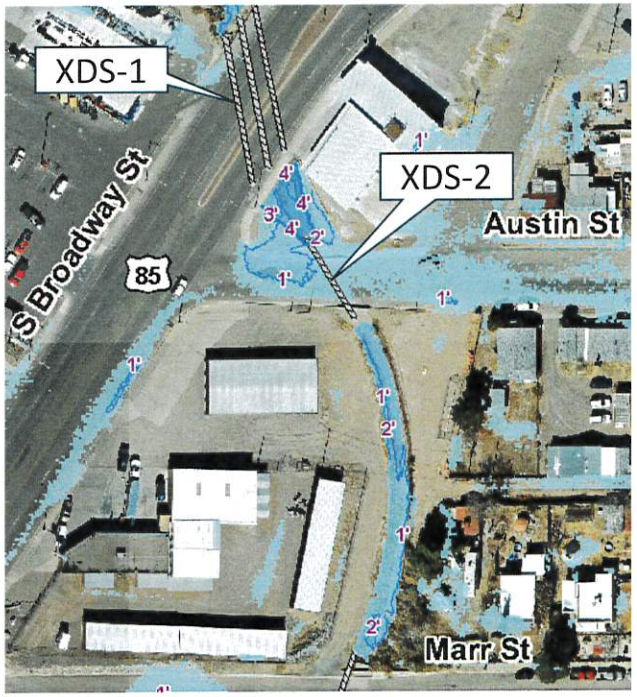
T OR C DOWNTOWN MASTER DRAINAGE PLAN
WEST ARROYO EVALUATION

WEST ARROYO SUGGESTIONS OF IMPROVEMENT

- Maintenance
  - Cleaning
- XDS-1 concrete box culvert under S Broadway St/US 85 will require maintenance to remove sediment buildup. NMDOT responsible party for maintenance.
- XDS-2 concrete box culvert has a capacity issue where water is overtopping into roadway. Culvert will also require maintenance due to sediment coming upstream from XDS-1. Clearing out the culvert will increase its capacity.



Downstream of XDS-1

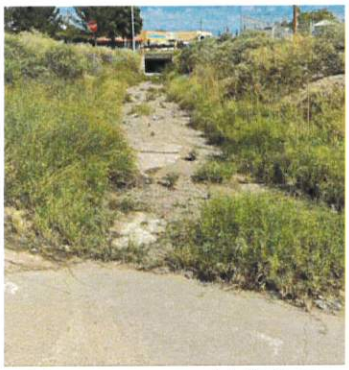


XDS-2 Plan View

T OR C DOWNTOWN MASTER DRAINAGE PLAN
EAST ARROYO EVALUATION

EAST ARROYO SUGGESTIONS OF IMPROVEMENT

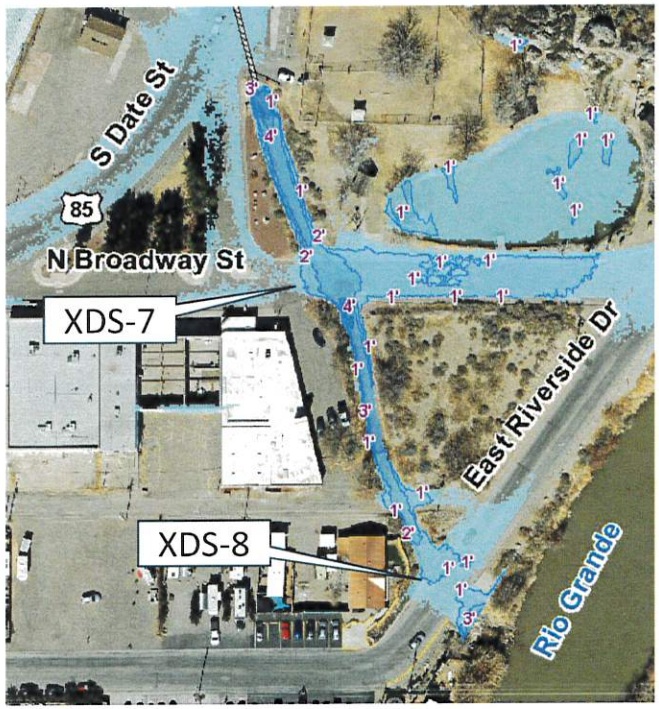
- Storm Drain Improvement
  - Placing of new culverts
- XDS-7 no culvert under N Broadway St. Installation of a culvert under roadway would require grading of ditch. Ditch property not owned by City. Requires land acquisition.
- XDS-8 no culvert under East Riverside Dr. Installation of a culvert under roadway would also require grading of ditch. Ditch property not owned by City. Requires land acquisition.
- Improvements not feasible due to land acquisition.



Upstream of XDS-7



Upstream of XDS-8



XDS-2 Plan View

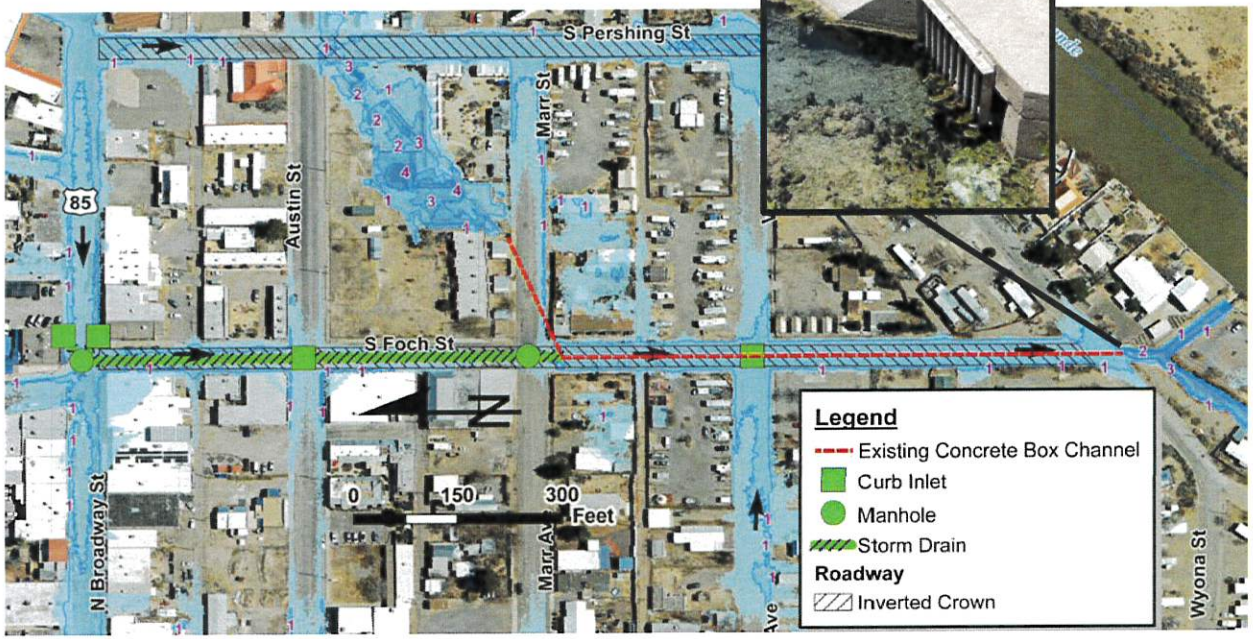
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T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Storm Drain Improvements
  - Placement of new drop/curb inlets as required.
  - Placement of new storm drain
- The roadways in the downtown area a very flat ranging in slopes of 0.2% - 0.8% in the roadways that are conveying stormwater to the Rio Grande (ie. Post St, Clancy St, Daniels St, S Foch St, S Pershing St and Mims St.
- S Foch St has an underground concrete box culvert that drains geothermal water from the museum down to the Rio Grande. It is approximately shown in red.

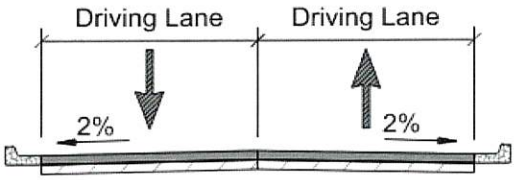




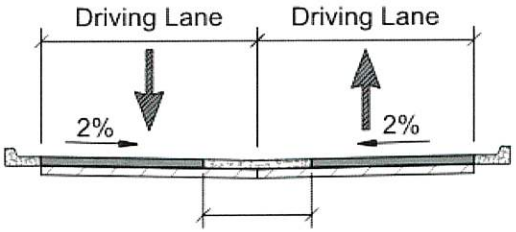
T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Drainage Improvements
  - Invert roadway crowns
  - Alter grading at intersection to drain N Broadway south.
- Invert crowns on Post St, S Foch St, S Pershing St, Mims St.
- A 6-ft valley gutter may also be required to improve water conveyance at inverted crowns.
- Clancy St and Daniels St are already inverted and can be improved by installing a 6-ft valley gutter to improve water conveyance.



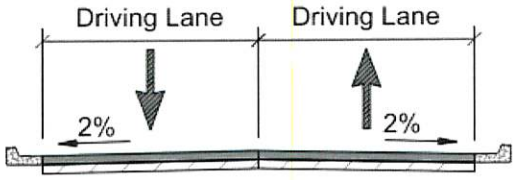
EXISTING TYPICAL ROAD SECTION



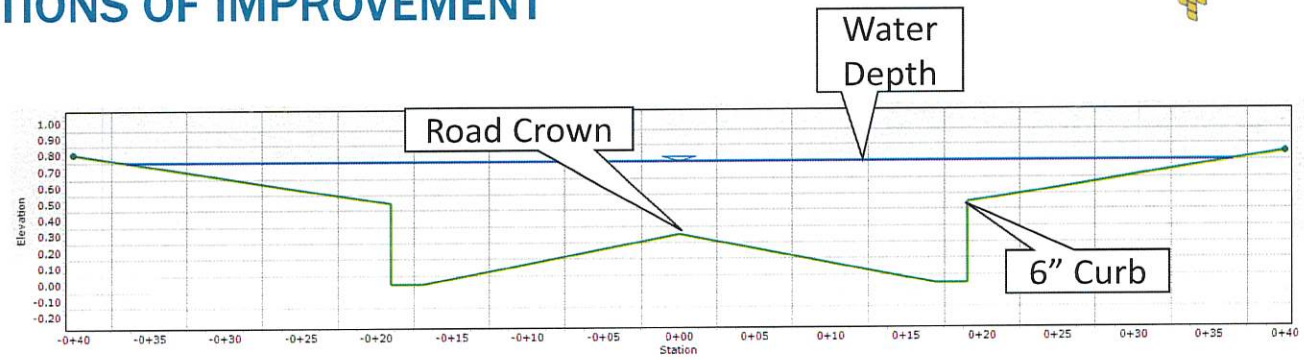
PROPOSED TYPICAL ROAD SECTION

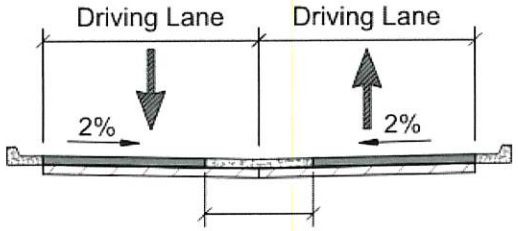
T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

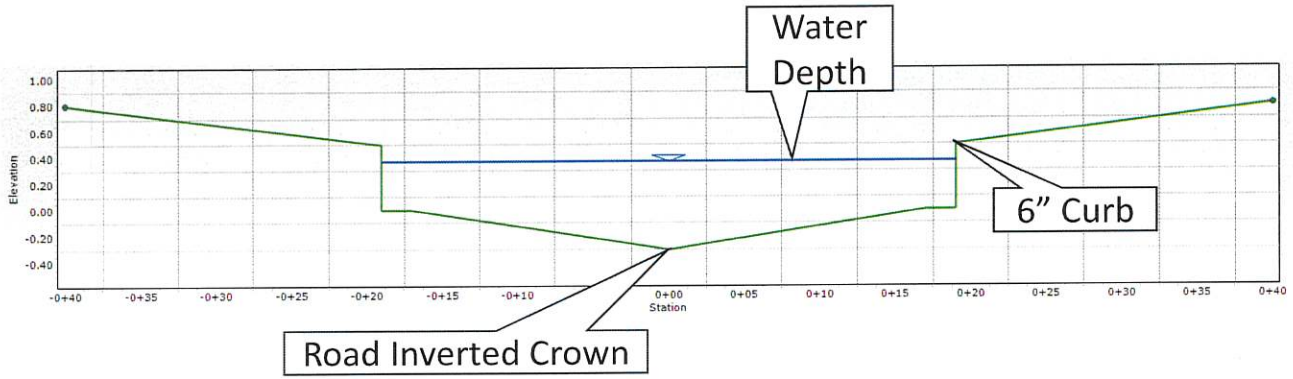


EXISTING TYPICAL ROAD SECTION





PROPOSED TYPICAL ROAD SECTION



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T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Drainage Improvements
  - Invert roadway crowns
  - Alter grading at intersection to drain N Broadway south.







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T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

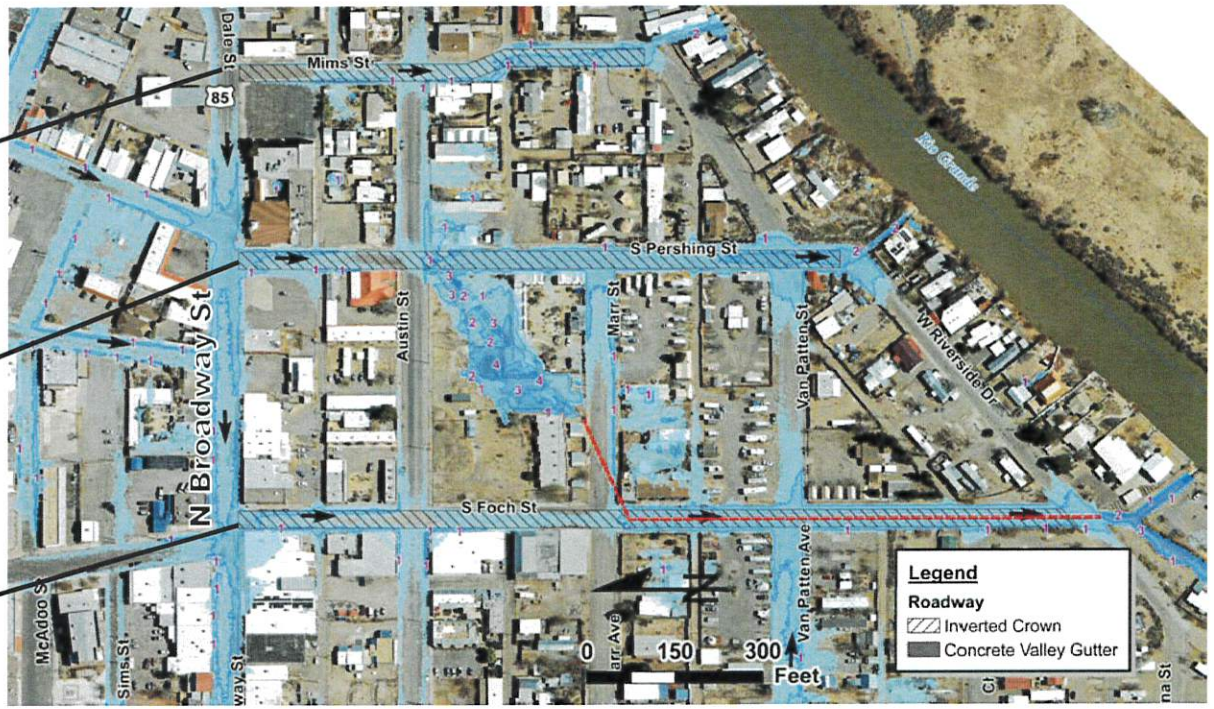
DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Drainage Improvements
  - Invert roadway crowns
  - Alter grading at intersection to drain N Broadway south.





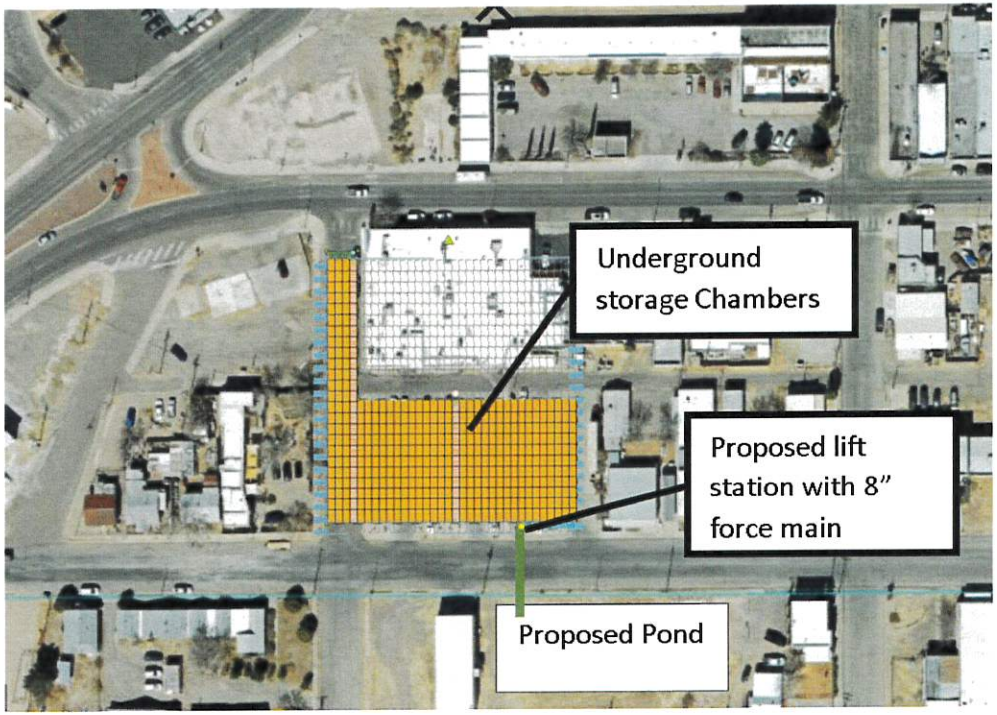




T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- N Broadway St/Post St Storm Drain Improvements
  - Placement of new drop/curb inlets as required.
  - Placement of underground storage chamber
- Footprint shown in yellow will collect most flood waters at N Broadway St/Post St Intersection.
- In case underground storage fills up during a heavy storm, a lift station can be placed on the downstream end of the underground chambers which would then pump to a surface detention pond.



T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- N Broadway St/Post St Storm Drain Improvements
  - Underground storage allows collected water to infiltrate into surrounding ground.
  - Existing groundwater depth measured in January at 3.25 feet.
  - Option would need to measure the groundwater depth during the monsoon season.
  - Chambers have a total depth of 3.5 feet.
- N Broadway St/Post St Intersection experiences 1 acre-feet of stormwater. The storm drain improvements offer 1.05 acre-feet of storage..



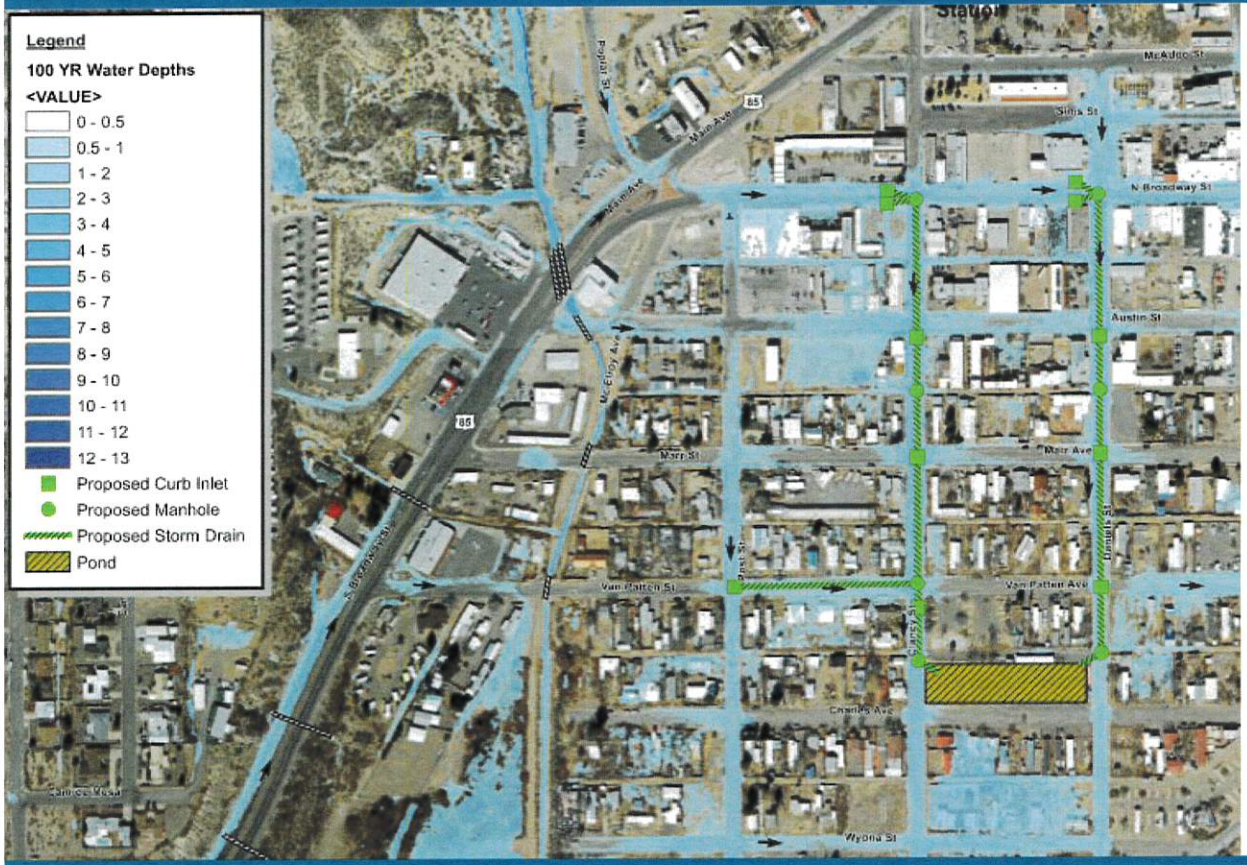
T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



CLANCY ST AND DANIELS ST STORM DRAIN IMPROVEMENTS

- Storm Drain Improvements
  - Installing 30-inch equivalent arch pipe down Clancy St and Daniels St out falling to the Rio Grande.
  - Pipe capacity is approximately 9 cfs.

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



CLANCY ST AND DANIELS ST STORM DRAIN IMPROVEMENTS WITH DETENTION POND

- Storm Drain Improvements
  - Installing 48-inch equivalent arch pipe Clancy St and Daniels St. to convey stormwater to a proposed surface pond.
  - The two pipes will have a combined capacity of 94 cfs which is approximately 25% of the surface flow in Clancy St and Daniels St.
- Detention Pond
  - Surface pond 3.5 feet deep including 2 feet of freeboard providing 4.2 acre-feet of storage.
  - Pond volume is 20% of total volume flowing down Clancy St and Daniels St.

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



DANIELS ST ROADWAY DRAINAGE IMPROVEMENT

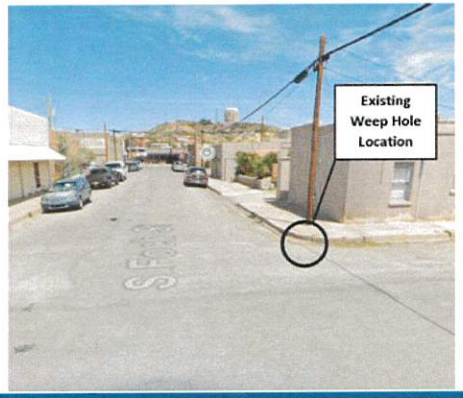
S FOCH ST STORM DRAIN IMPROVEMENTS

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DANIELS ST AND S FOCH ST STORM DRAIN IMPROVEMENTS

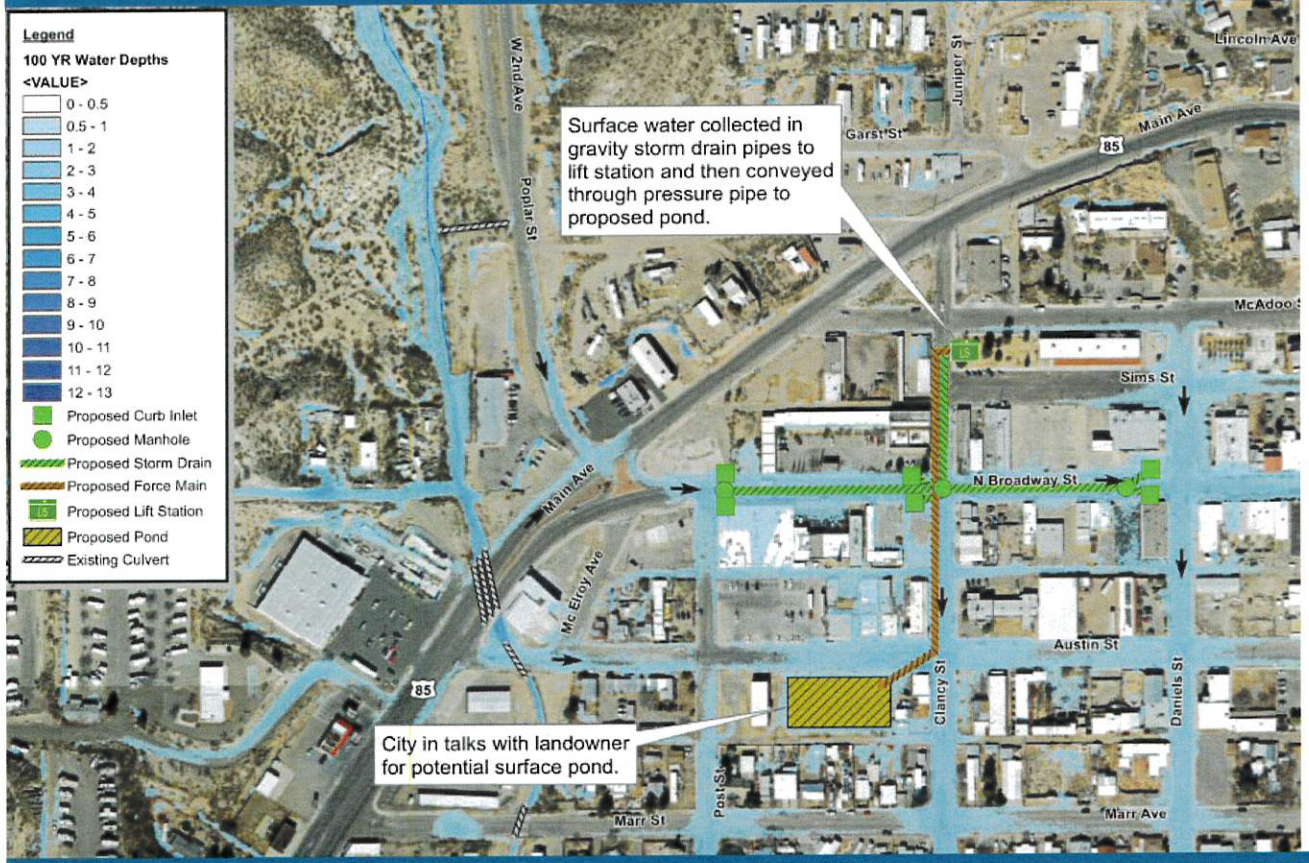
- Daniels St Storm Drain Improvements
  - Run slotted drainpipe in middle of road tying it to existing grate inlet at Daniels St/Austin St intersection.
  - Allows installation at shallow depths.
- S Foch St Storm Drain Improvements
  - Run slotted drainpipe in curb of road tying it to existing weep hole where this will be replaced with a new grate inlet.







T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



N BROADWAY ST IMPROVEMENTS WITH DETENTION POND OR WATER TANK

- Storm Drain Improvements
  - Installing 24-inch concrete storm drains in N Broadway to convey to a proposed lift station near McAdoo St/Clancy St.
- Detention Pond
  - Receives stormwater from lift station.
  - Surface pond 4 feet deep including 2 feet of freeboard providing 0.91 acre-feet of storage.

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

IMPROVEMENT COSTS (CONSTRUCTION COSTS ONLY)

LOCATION	RECONSTRUCT ENTIRE ROAD	RECONSTRUCT ROAD TO AUSTIN ST	IMPROVEMENT DESCRIPTION
POST ST	$1,900,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
CLANCY ST	$800,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (6-FT VALLEY GUTTER)
DANIELS ST	$800,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (6-FT VALLEY GUTTER)
S FOCH ST	$2,600,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
S PERSHING ST	$1,500,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
MIMS ST	$1,100,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
XDS-1	MAINTENANCE	NA	MAINTENANCE – CULVERT CLEANING
XDS-2	MAINTENANCE	NA	MAINTENANCE – CULVERT CLEANING
XDS-7/XDS-8	$400,000	NA	CONSTRUCT CHANNEL AND CULVERT

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

IMPROVEMENT COSTS (CONSTRUCTION COSTS ONLY)

LOCATION	IMPROVEMENT COST	IMPROVEMENT DESCRIPTION
N BROADWAY/POST ST	$2,600,000	UNDERGROUND STORAGE AND LIFT STATION TO DETENTION POND
CLANCY ST/DANIELS ST	$3,800,000	STORM DRAIN IMPROVEMENTS
CLANCY ST/DANIELS ST	$3,900,000	STORM DRAIN IMPROVEMENTS WITH DETENTION POND
DANIELS ST	$600,000	ROADWAY DRAINAGE IMPROVEMENT
S FOCH ST	$500,000	STORM DRAINAGE IMPROVEMENTS
N BROADWAY ST	$1,900,000	STORM DRAIN IMPROVEMENTS WITH DETENTION POND
N BROADWAY ST	$3,100,000	STORM DRAIN IMPROVEMENTS WITH WATER TANK

QUESTIONS OR COMMENTS?

Call Us
505-348-5212

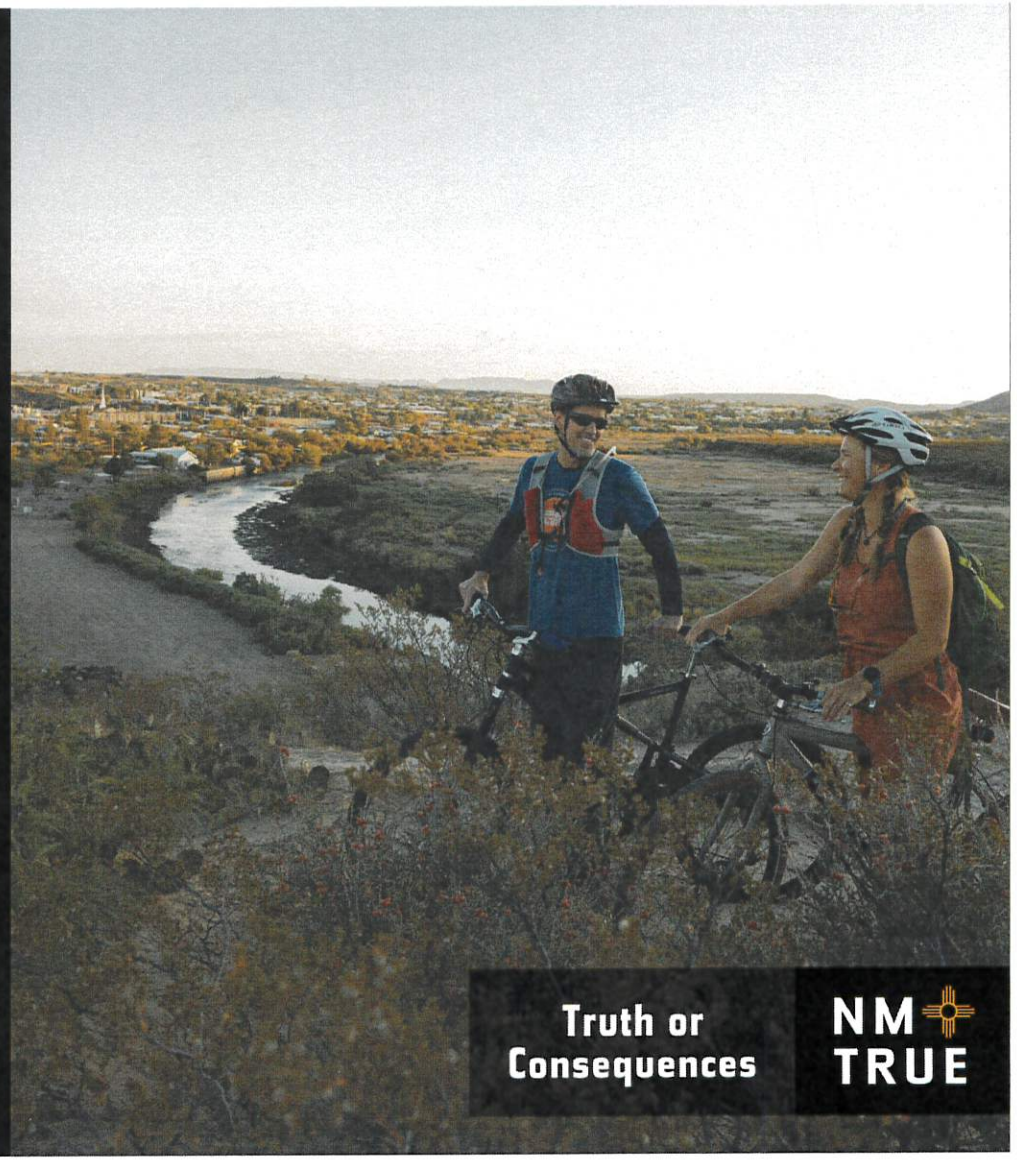
Email Us
Craig.tom@nv5.com

Mail Us
NV5
Attn. T or C Downtown Master Drainage Plan
6501 Americas Pkwy NE, Ste 400
Albuquerque, NM 87110

CITY OF TRUTH OR CONSEQUENCES

COMMISSION MEETING

April 9, 2025



FY25 Highlights

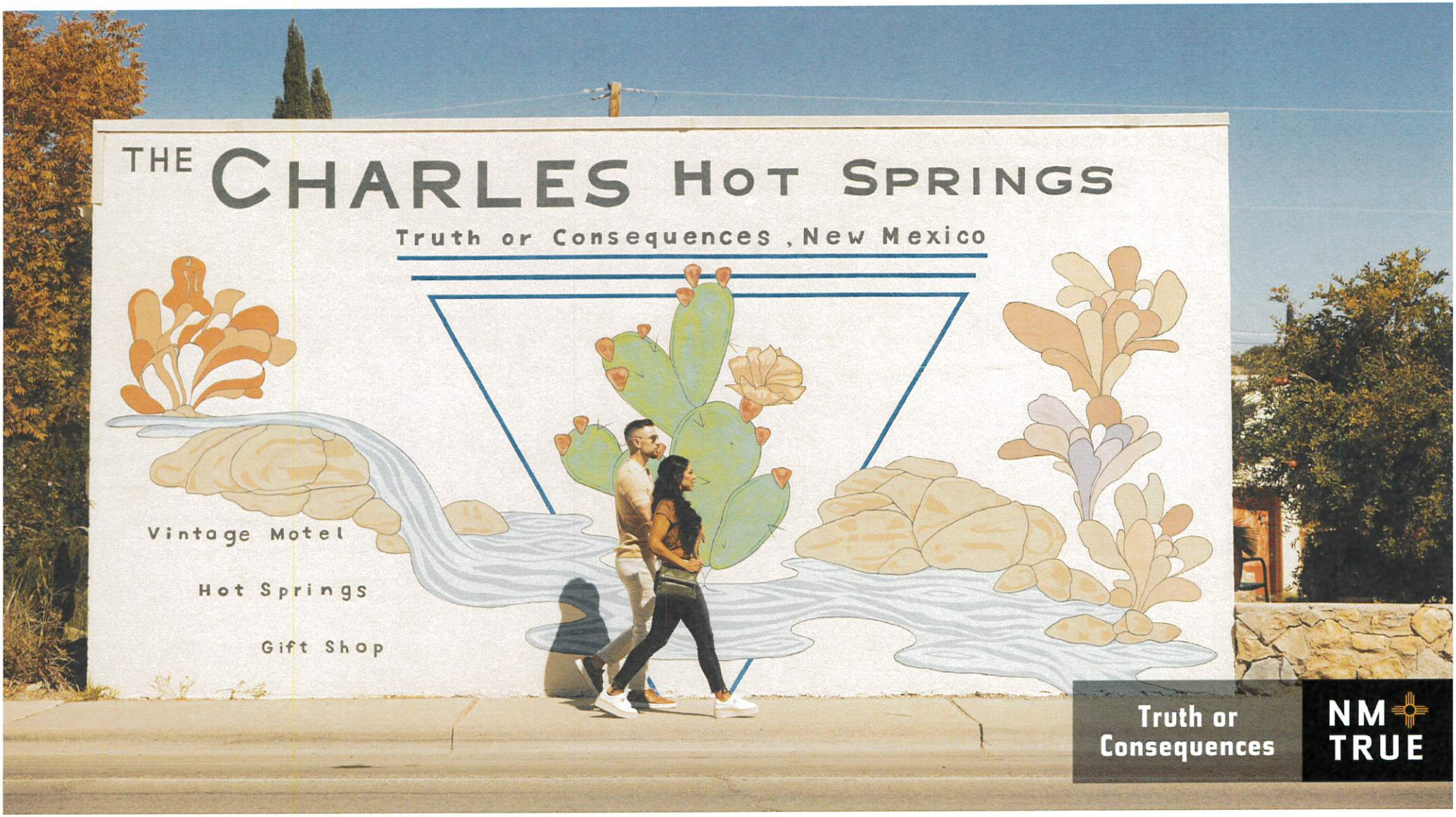
NEW VIDEOS PRODUCED AND ARE RUNNING:

https://vimeo.com/manage/videos/1068499502

https://vimeo.com/manage/videos/1068499654

https://vimeo.com/manage/videos/1068499814




THE CHARLES HOT SPRINGS
Truth or Consequences, New Mexico
Vintage Motel
Hot Springs
Gift Shop
Truth or Consequences
NM TRUE

Creative



Creative




OPEN
Truth or
Consequences
NM
TRUE

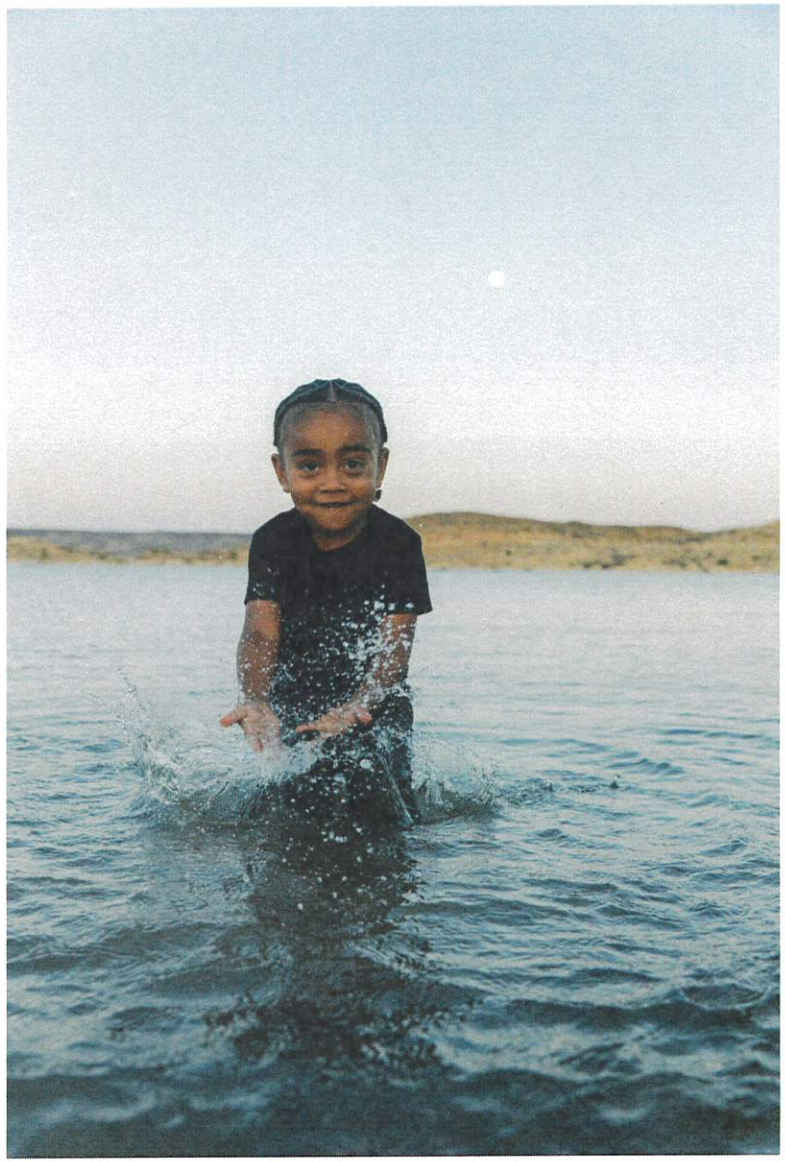
FY25 Highlights

RESULTS

WHAT WE BOUGHT:

$195,000 with New Mexico True
(our cost was only $50,000)

- Photo Shoot of hot springs district & downtown
- Managed Search *(Google Ad Words)* – for 6 months
- Facebook Static, Video, Intent to travel ads and remarketing – for 6 months
- Half-Page NM True Adventure Guide
  (600,000 copies plus online)

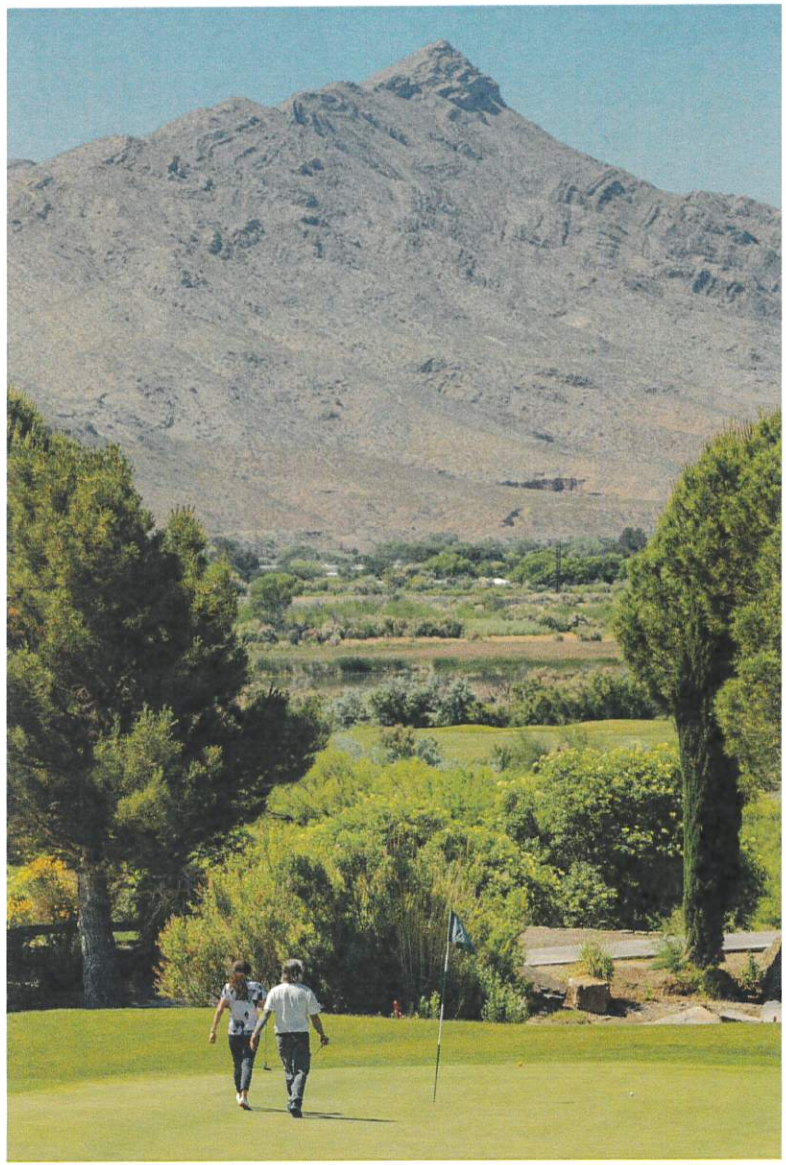


FY25 Highlights

RESULTS

ADDITIONAL ADVERTISING:

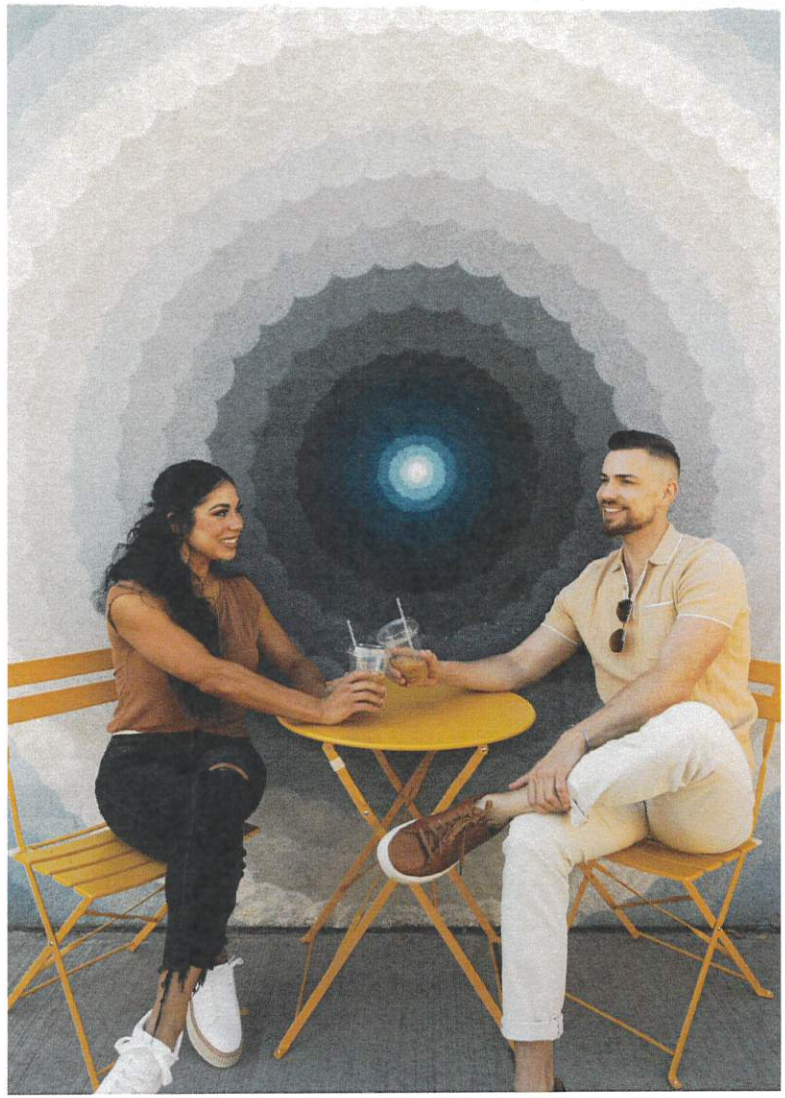
- Connected Streaming TV in Albuquerque and El Paso
- Network TV am news in Albuquerque and El Paso
- Programmatic Digital Media in Albuquerque and El Paso
- Targeted Print ads including New Mexico Magazine Retirement Issue, The Paper Road Trippin' Issue in Albuquerque, Albuquerque Journal summer and winter guides



Proposed Budget for FY26

$190,269 with New Mexico True *(our cost $48,423)*

- Managed Search *(Google Ad Words)* – for six months
- Facebook & Instagram Static ads, Facebook & Instagram Video ads, Sponsored Content Ads and YouTube ads – for six months
- New Mexico Travel Intender Ads – for six months
- Full-Page NM True Adventure Guide *(600,000 copies plus online)* – The New Mexico Tourism Department publishes a summer and winter edition
- New Mexico Magazine full-page ad and digital ads on their website – for three months
- 12-week digital billboard campaign in Albuquerque
- 12-week digital billboard campaign in El Paso



Proposed Budget for FY26

Additional Advertising

• SUNNY505 time for graphic design, grant management, production	$12,000
• Connected Streaming TV in Albuquerque & El Paso	$24,000
• Programmatic Digital in Albuquerque & El Paso	$25,000
• Albuquerque & El Paso Print Publications	$13,000

Total TorC request: **$122,423 + NMGRT**

If there is additional budget:

• Network Television Advertising in Albuquerque & El Paso promoting the hot springs.	$25,000
• Network Television Advertising in Albuquerque & El Paso promoting summer activities.	$25,000

Total with additional budget: **$172,423 + NMGRT**


Truth or
Consequences
NM
TRUE

Library Department - activity, January 1 through March 31, 2025.

- Truth or Consequences Public Library has approximately 56,593 circulating items in our collection, with an estimated replacement value of $8,591,630.

- During the first quarter (January through March) of 2025, the total number of people who visited the library was 5,385. We checked out 4,296 books and other library items, issued 144 new library cards, and we added 219 new items to the circulating collection.

- During this quarter, our pre-school Story Time programs, which we hold on Wednesdays at 10:30 a.m., have welcomed a total of 268 children and adults for crafts and reading.

- Our public computers were used in 841 individual sessions, with an average length of 29.5 minutes per session. While we do not have a system to track the actual number of people who use our wireless network, from observation we believe it is used as much, if not more, than our wired network, which can only be used while the library is open. Our wireless network is available to the public 24/7 -- no password required -- for the use of residents and visitors who have their own devices and/or who need Internet access during the hours the library is not open. It can be reached from anywhere in the library building, most of both parking lots, and from a section of Third Avenue.

- The redesign and reworking of our branch library, now located at 601 Sunset Street, is substantially complete, and we have started to see more people coming in to use it. We are currently working to update and improve our collections. Our focus, at present, is on the children's collection, large print books, and audiobooks. The Branch, like Main, has public computers, with both wired and wireless networks. The computer networks at the Branch are used in the same way as the networks at Main.

- Grants from the New Mexico State Library have been a great deal of help to us in funding the operations of our Library System. Our Annual Report to the State

Rolf Hechler
Mayor

Amanda Forrister
Mayor Pro-Tem

Merry Jo Fahl
Commissioner

Destiny Mitchell
Commissioner

Ingo Hoeppner
Commissioner

Gary Whitehead
City Manager

505 Sims St.
Truth or Consequences, New Mexico 87901
P: 575-894-6673 ♦ F: 575-894-7767
www.torcnm.org

April 9, 2025

Dear City Mayor, Pro-Tem, Commissioners, City Manager and Members of the Public,

RE : DEPARTMENT REPORT

- We all recently participated in the Interim Budget Review. I appreciate your time and feedback and moving forward I have taken notes on what would be beneficial for future budget reviews.
- In the few months I have been with the City I have made changes to evaluate the budget to allow it to be more user friendly. It continues to be work in progress for next fiscal year.
- To recap for the Commission the public the Finance Department consists of the following team members.
    1. Jordan Javier, Chief Procurement Officer
    2. Alona Niebergall, Human Resources
    3. Kerin Salcedo, Finance Officer
    4. Mindee Holguin, Payroll Specialist
    5. Silke Kapela, Accounts Payable Specialist
    6. Michael Kozloski, IT Specialist
- We have been working diligently to ensure we follow the requirements for reporting to DFA and LGMBS

I stand for any questions. Thank you.

Regards,

Jocelyn Holguin,
Finance Director

CC: G. Whitehead, City Manager

Attatchment A:
Rio Grande Trail Alignment
SR-05-B



SR-05-A
Elephant Butte SP West Side Trail

SR-05-E
Lakeshore Road

Elephant Butte

Truth or Consequences

SR-05-B
Turtleback Ave (A005) / Turtleback Trail

SR-05-C
BOR Access Road / Turtleback Trail

SR-05-D
Lower Bench / Turtleback Trail

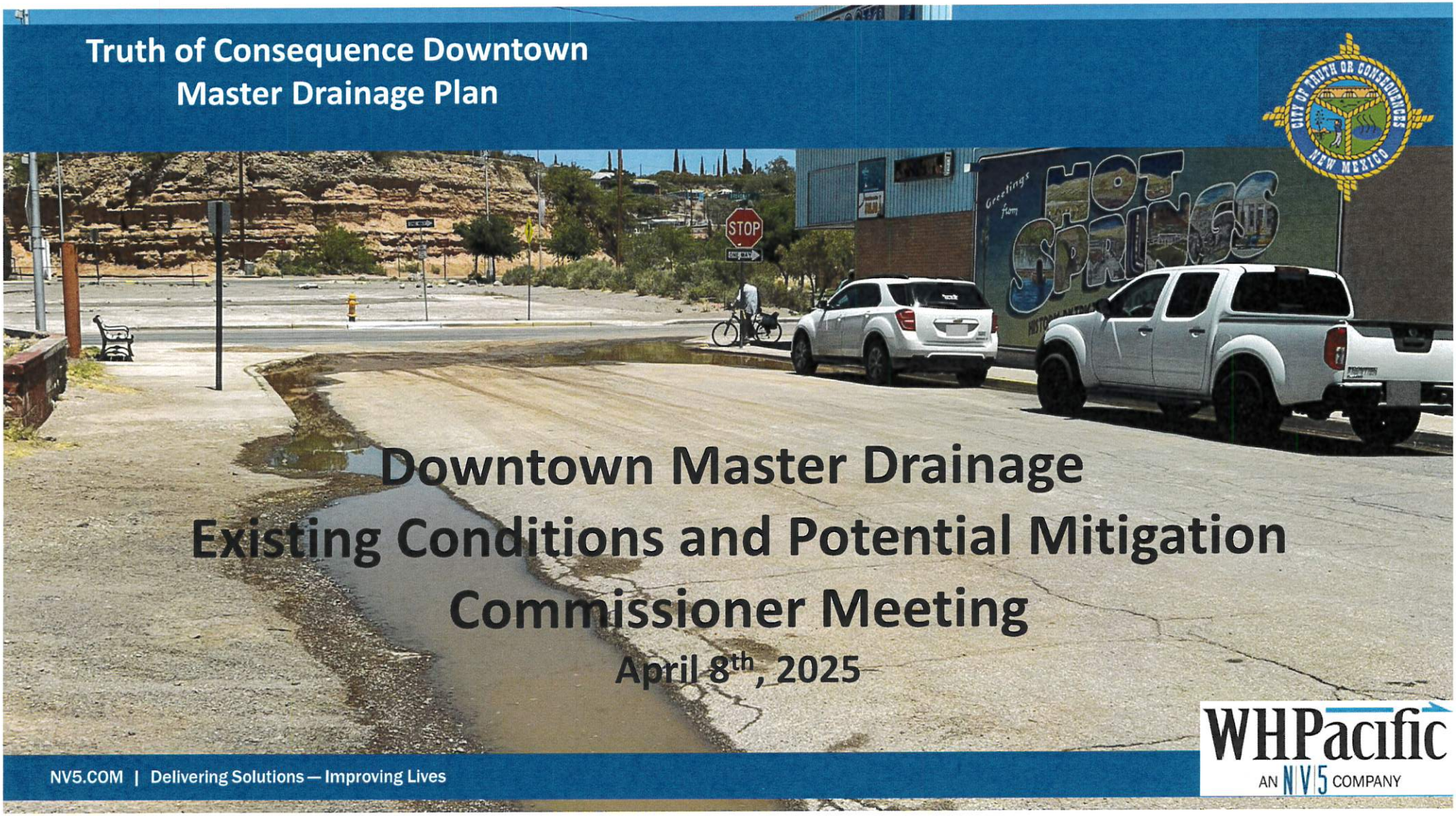
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Legend

Rio Grande Trail Alignment
- Designated
- Proposed

Surface Ownership
- BLM
- BOR
- Private
- State
- State Park
- Census Designated Places

Truth of Consequence Downtown
Master Drainage Plan



Downtown Master Drainage Existing Conditions and Potential Mitigation Commissioner Meeting

April 8th, 2025

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T OR C DOWNTOWN MASTER DRAINAGE PLAN
PURPOSE AND SCOPE

PURPOSE AND SCOPE STATEMENT

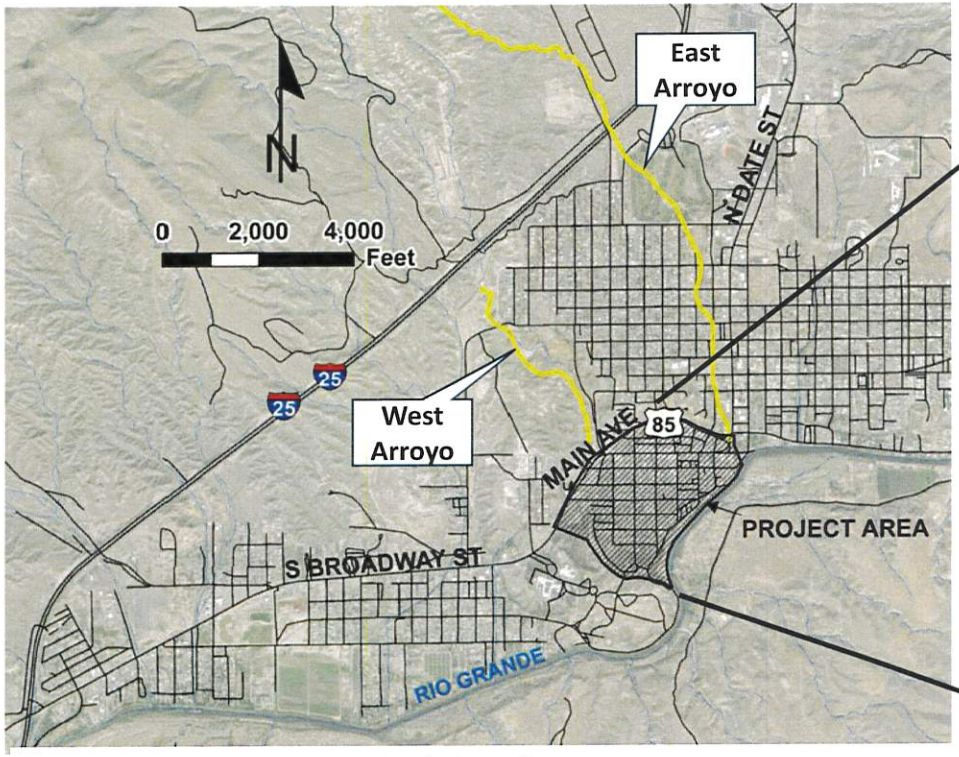
The purpose of the Downtown Master Drainage Plan Project is to analyze the two arroyos draining to the downtown area, evaluate existing drainage patterns, evaluate local flooding areas and develop and prioritize potential projects to mitigate flooding concerns to improve safety, and improve drainage infrastructure. This may be accomplished by upgrading existing drainage facilities or constructing new facilities.

T OR C DOWNTOWN MASTER DRAINAGE PLAN

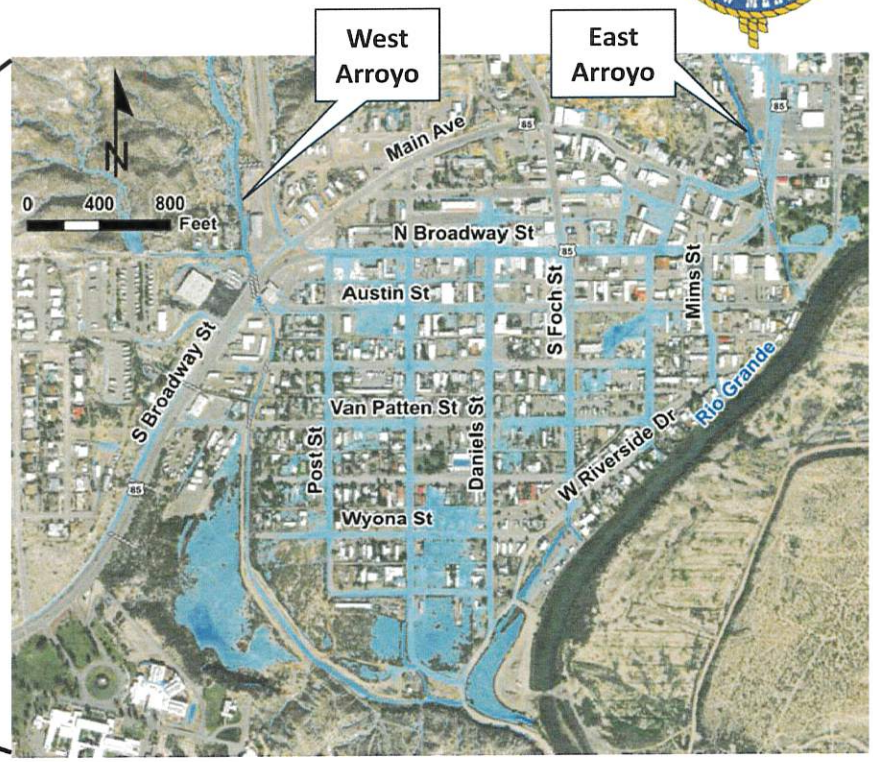
PRESENTATION OVERVIEW

- Project Study Area Extent
- Hydrological Analysis (Existing Conditions)
- Hydraulic Results (Existing Conditions)
  - West Arroyo
  - East Arroyo
  - Downtown Street Drainage
- Project Schedule
- Suggestions of Improvement
  - West Arroyo
  - East Arroyo
  - Downtown Street Drainage
- Estimated Project Costs
- Questions or Comments

T OR C DOWNTOWN MASTER DRAINAGE PLAN
STUDY AREA



Study Area Extents



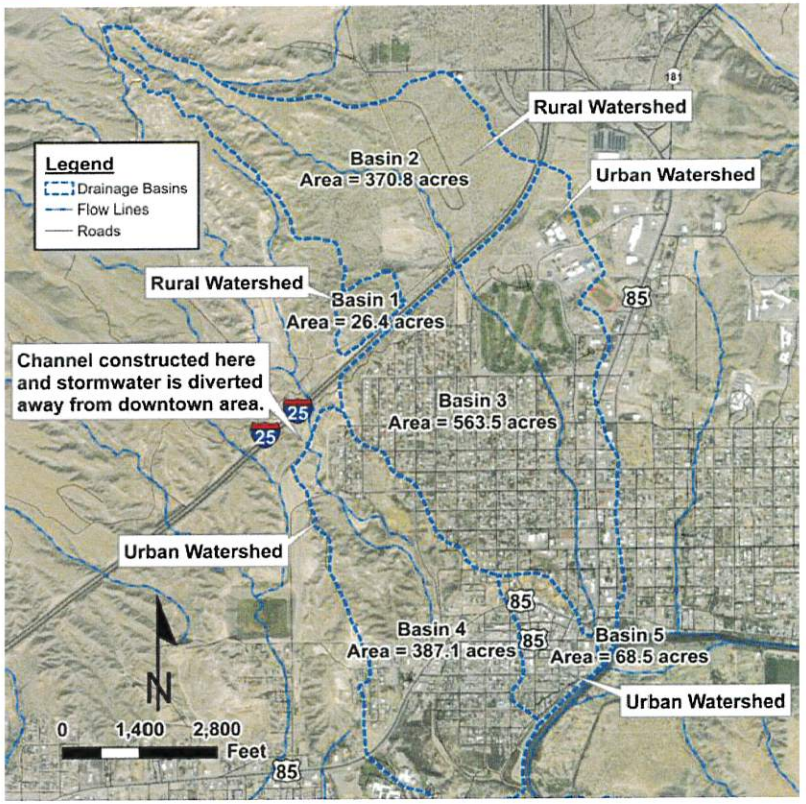
Downtown Section

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T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

HYDROLOGY EXISTING CONDITIONS

- New Mexico Department of Transportation (NMDOT) criteria used to estimate a 1-percent storm event or 100-year storm event peak flows in the T or C area.
- Estimated stormwater flow were modeled to map out flood areas in the T or C area downtown area.
- The results includes 100-year water depths shown with blue shading and blue 1-ft contour lines for the water depths.

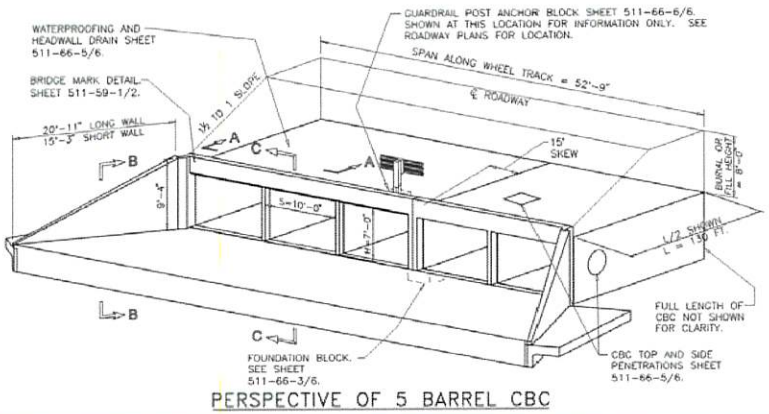


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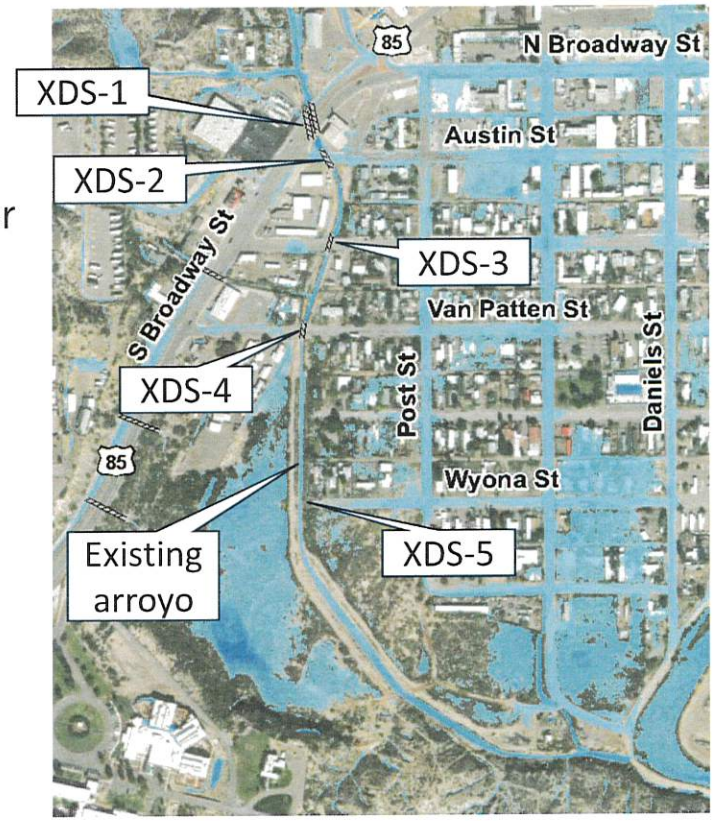
T OR C DOWNTOWN MASTER DRAINAGE PLAN
WEST ARROYO EVALUATION

WEST ARROYO EXISTING CONDITIONS

- Series of concrete box culvert (CBC) along the west arroyo identified as XDS-#.
- Culverts are being analyzed for capacity if stormwater overtops roadways in a 100-year storm event.



PERSPECTIVE OF 5 BARREL CBC



T OR C DOWNTOWN MASTER DRAINAGE PLAN
WEST ARROYO EVALUATION

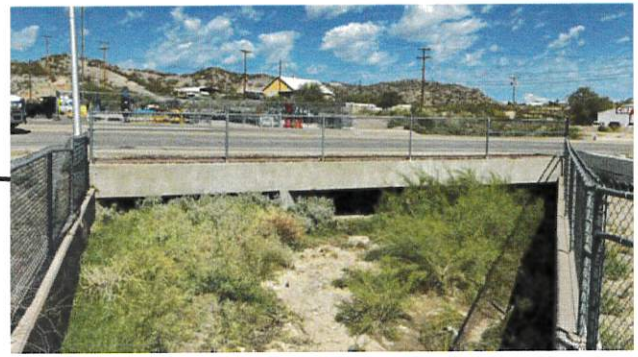
XDS-1 WEST ARROYO

EXISTING CONDITIONS

- 3 – 132'L x 13'W x 2'H Concrete Box Culvert (CBC)
- Sediment Buildup
- 3-feet of water depth upstream of CBC
- 4-feet of water depth downstream of CBC
- Culvert under a State Road with no access for maintenance.





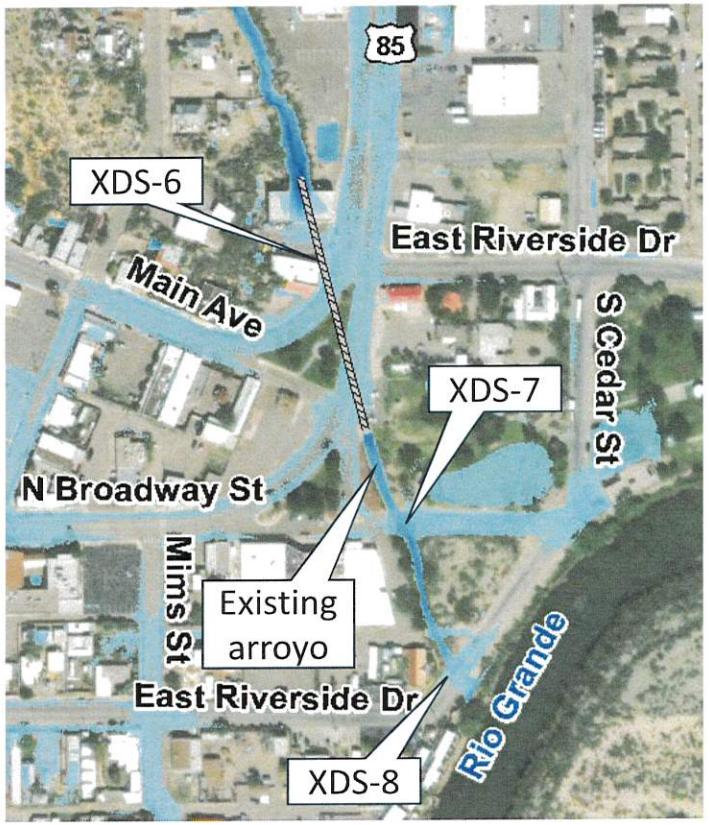


T OR C DOWNTOWN MASTER DRAINAGE PLAN
EAST ARROYO EVALUATION

EAST ARROYO

EXISTING CONDITIONS

- 1 concrete box culvert (CBC) along the east arroyo identified as XDS-#.
- 2 roads where stormwater flows over roadway before discharging into Rio Grande. Also identified these areas as XDS-#.

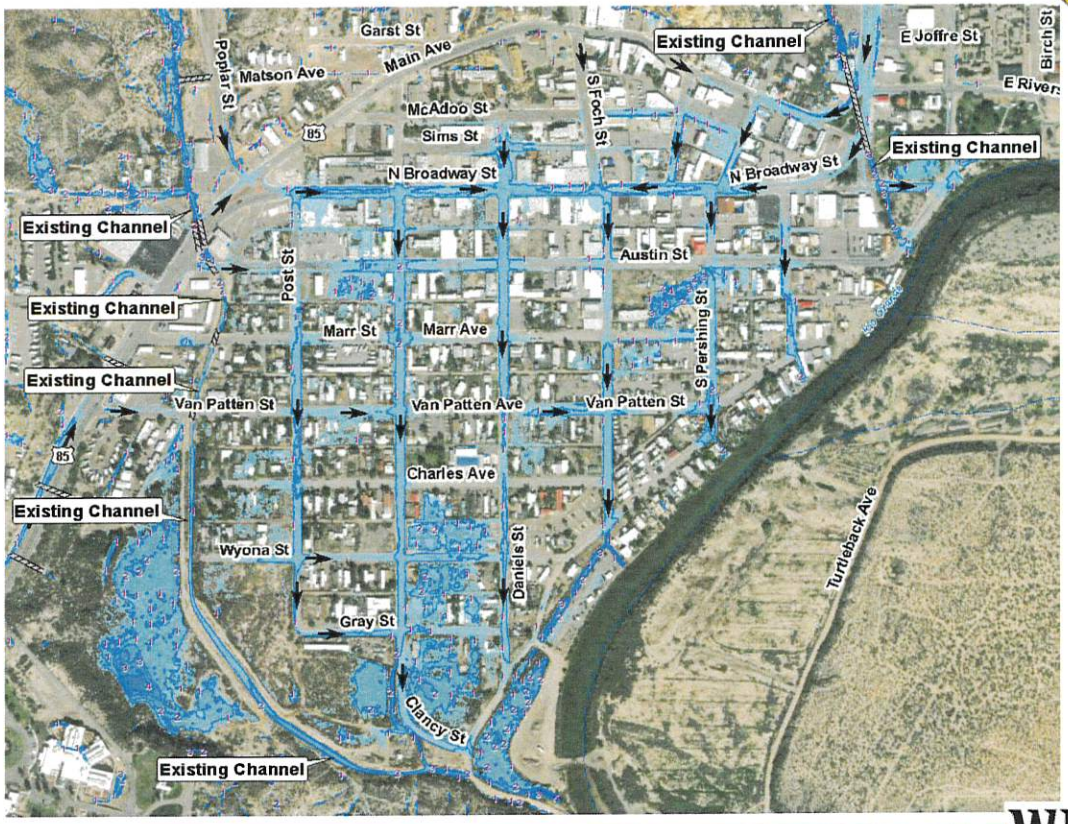


T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

DOWNTOWN STREET DRAINAGE

EXISTING CONDITIONS

- Rainfall collects along the downtown area and conveys south in the streets eventually discharging into the Rio Grande.
- The drainage from the east and west arroyos have little impact to downtown flood areas.
- Streets in downtown area have little drainage infrastructure to address flooding.



T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

NORTH BROADWAY STREET DRAINAGE EXISTING CONDITIONS

- N Broadway Street gives access to many local businesses while most of the flooding occurs along this roadway.
- The N Broadway St and Post St intersection receives the most perceived flooding here affecting the nearby business reaching water depths up to 1-foot.

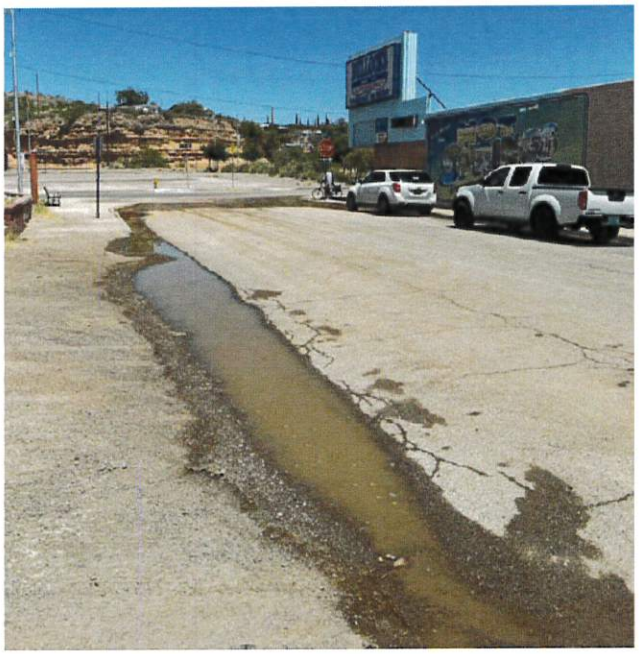


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T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

N BROADWAY ST AND POST ST INTERSECTION EXISTING CONDITIONS

- This area is a low spot in the roadway. Stormwater drains east down N Broadway St.
- Pavement has been recently repaired and patched at this location. Photos shown are before maintenance.



Looking North To Intersection



Looking South Down Post St

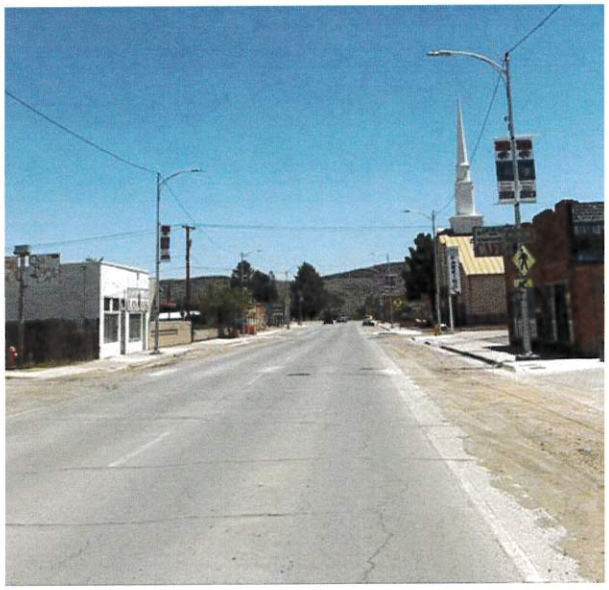
T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

N BROADWAY ST AND EXISTING CONDITIONS

- New Mexico Department of Transportation repaved roadway surface in 2024.



Looking East Down N Broadway St

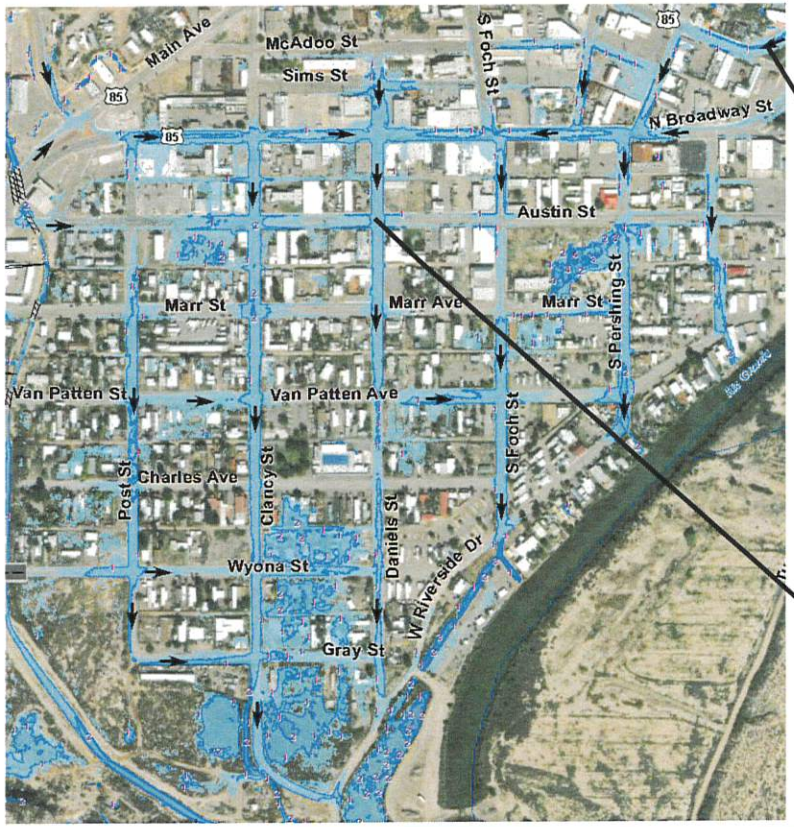


Looking East Down N Broadway St

T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

DOWNTOWN EXISTING DRAINAGE INFRASTRUCTURE

- Existing grate inlets along Date St intercepts flow before it drains into Main Avenue.
- Existing grate inlet at intersection of Austin St and Daniels St. The pipe connected to grate inlet was shallow and ran south.







T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

EXISTING DRAINAGE AT THE RIO GRANDE

- Stormwater is conveyed as surface runoff down S Pershing St and Mims St from N Broadway St.
- Mims St and S Pershing St surface runoff outfalls into Rio Grande through existing concrete channels.





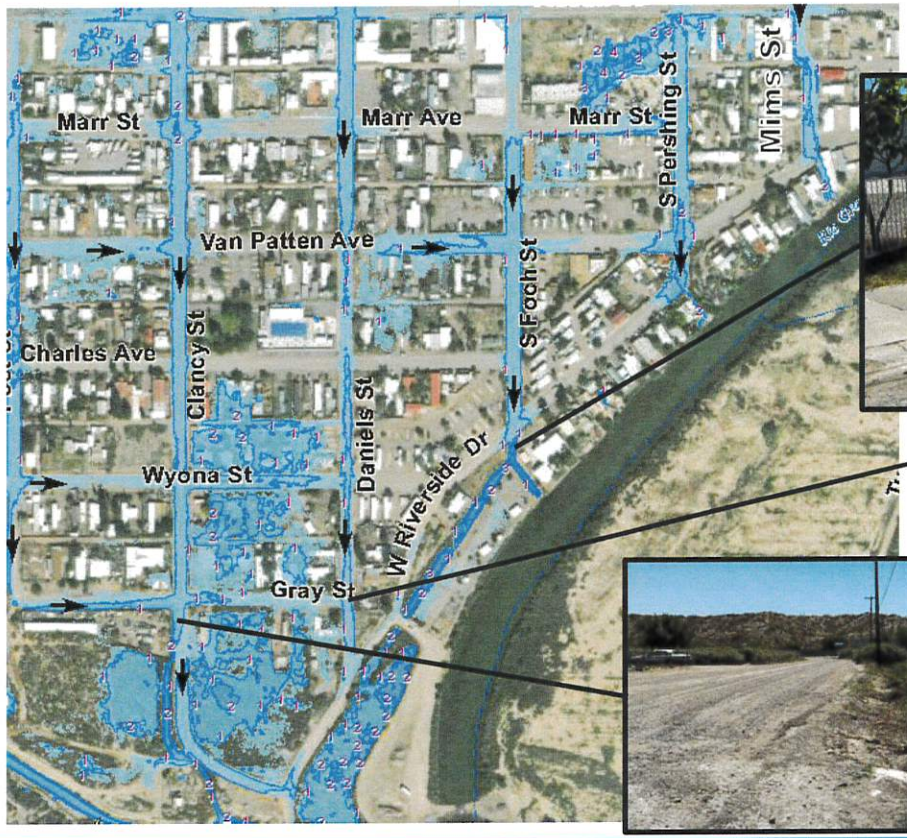


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T OR C DOWNTOWN MASTER DRAINAGE PLAN
ADDITIONAL EVALUATION OF ROADWAY DRAINAGE

EXISTING DRAINAGE AT THE RIO GRANDE

- Stormwater is conveyed as surface runoff down Post St, Clancy St, Daniels St, and S Foch St from N Broadway St.
- S Foch St surface runoff outfalls into an existing concrete channel that feeds into an existing wetland.
- Clancy St and Daniels St surface runoff outfalls into earthen ditches into Rio Grande.









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T OR C DOWNTOWN MASTER DRAINAGE PLAN PROJECT SCHEDULE

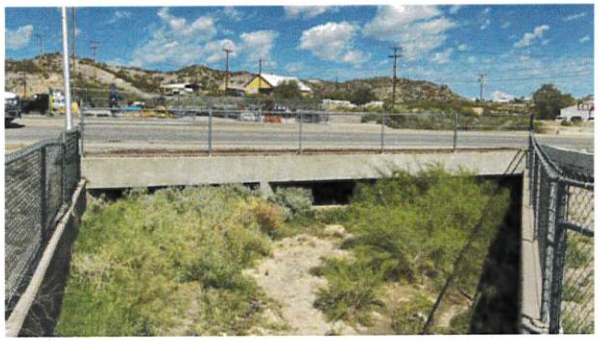
CURRENT STUDY SCHEDULE

- Existing Conditions Analysis October 11, 2023 **(Complete)**
  - Public Meeting – October 11, 2023
  - Last Day for Public Comments – October 25, 2023
- Final Master Drainage Report Submitted to City – April 14, 2024 **(Complete)**
- Final Master Drainage Report Resubmitted to City – November 22, 2024 **(Complete)**
  - Meeting with City Mayor to Review Master Plan – June 21, 2024
- Meeting with City Manager Meeting – March 3, 2025 **(Complete)**
  - Updated City Manager with Master Plan.
  - City Manager Requested for Information and Information was Provided.
- Master Drainage Report Request For Approval
  - Commissioner Meeting – April 9, 2025
- Begin Preliminary Design – To Be Determined
- Anticipated Construction – To Be Determined

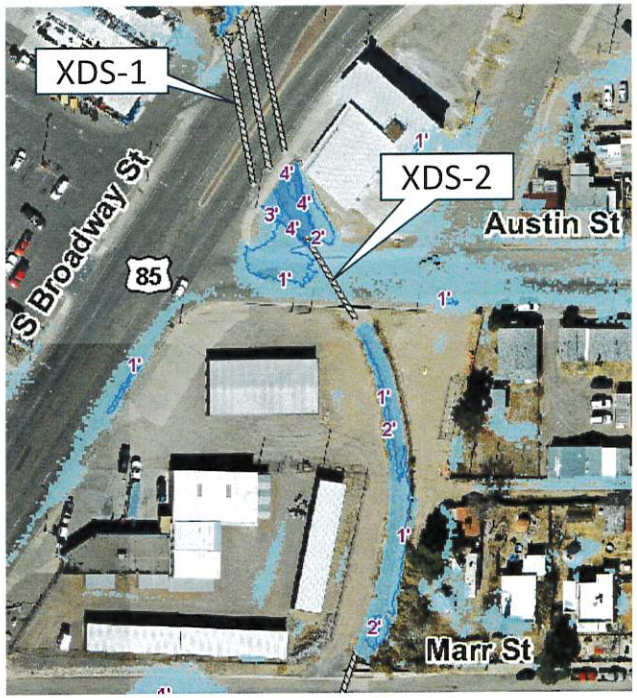
T OR C DOWNTOWN MASTER DRAINAGE PLAN
WEST ARROYO EVALUATION

WEST ARROYO SUGGESTIONS OF IMPROVEMENT

- Maintenance
  - Cleaning
- XDS-1 concrete box culvert under S Broadway St/US 85 will require maintenance to remove sediment buildup. NMDOT responsible party for maintenance.
- XDS-2 concrete box culvert has a capacity issue where water is overtopping into roadway. Culvert will also require maintenance due to sediment coming upstream from XDS-1. Clearing out the culvert will increase its capacity.



Downstream of XDS-1

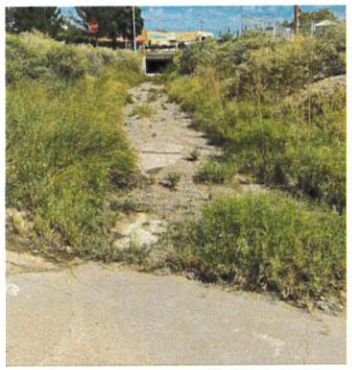


XDS-2 Plan View

T OR C DOWNTOWN MASTER DRAINAGE PLAN
EAST ARROYO EVALUATION

EAST ARROYO SUGGESTIONS OF IMPROVEMENT

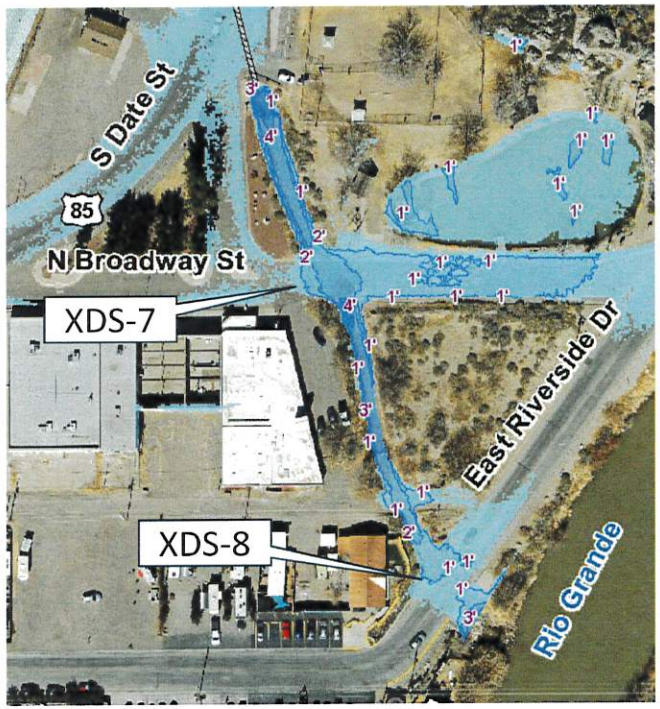
- Storm Drain Improvement
  - Placing of new culverts
- XDS-7 no culvert under N Broadway St. Installation of a culvert under roadway would require grading of ditch. Ditch property not owned by City. Requires land acquisition.
- XDS-8 no culvert under East Riverside Dr. Installation of a culvert under roadway would also require grading of ditch. Ditch property not owned by City. Requires land acquisition.
- Improvements not feasible due to land acquisition.



Upstream of XDS-7



Upstream of XDS-8



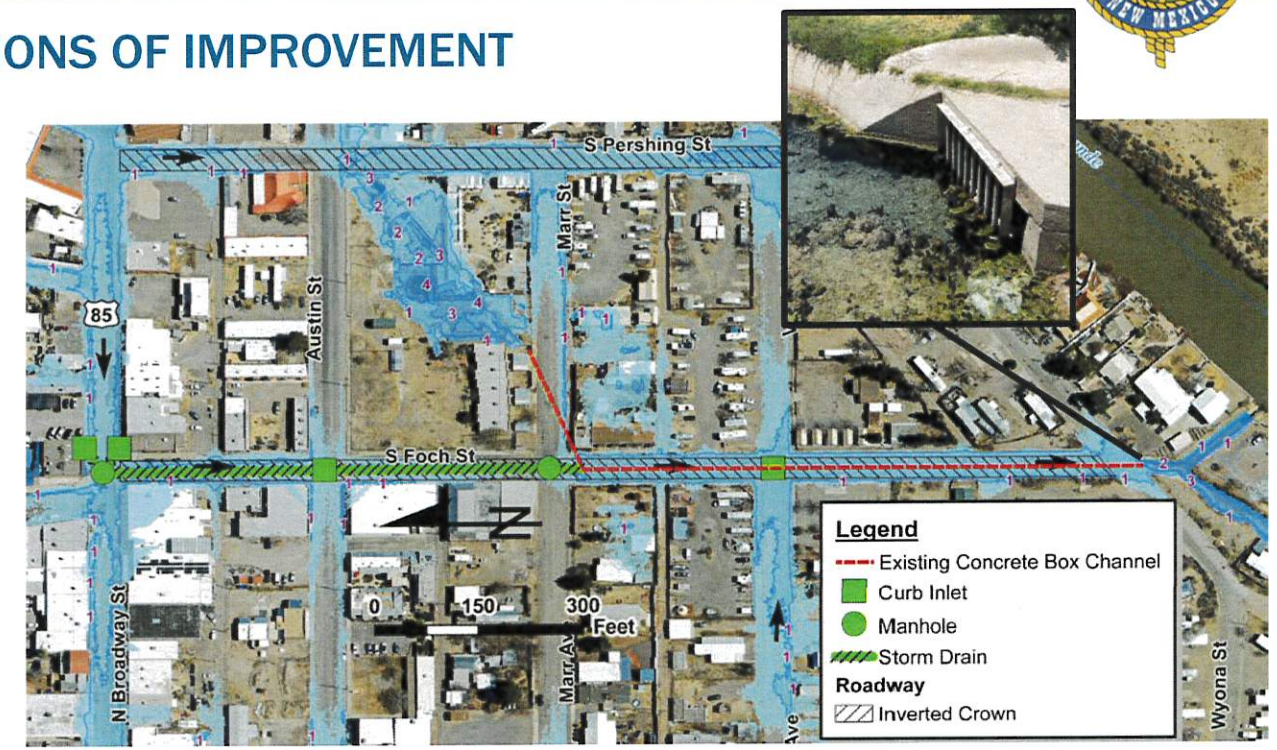
XDS-2 Plan View

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T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

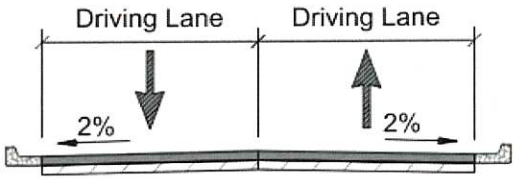
- Storm Drain Improvements
  - Placement of new drop/curb inlets as required.
  - Placement of new storm drain
- The roadways in the downtown area a very flat ranging in slopes of 0.2% - 0.8% in the roadways that are conveying stormwater to the Rio Grande (ie. Post St, Clancy St, Daniels St, S Foch St, S Pershing St and Mims St.
- S Foch St has an underground concrete box culvert that drains geothermal water from the museum down to the Rio Grande. It is approximately shown in red.



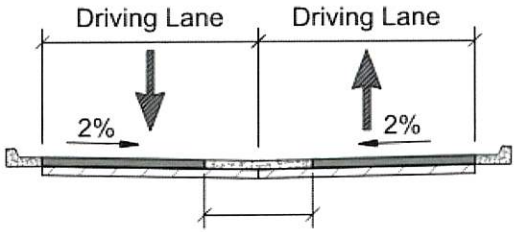
T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Drainage Improvements
  - Invert roadway crowns
  - Alter grading at intersection to drain N Broadway south.
- Invert crowns on Post St, S Foch St, S Pershing St, Mims St.
- A 6-ft valley gutter may also be required to improve water conveyance at inverted crowns.
- Clancy St and Daniels St are already inverted and can be improved by installing a 6-ft valley gutter to improve water conveyance.



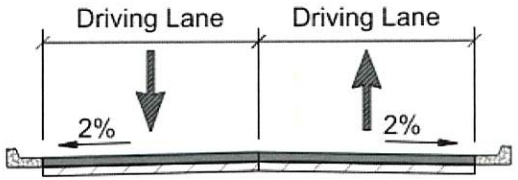
EXISTING TYPICAL ROAD SECTION



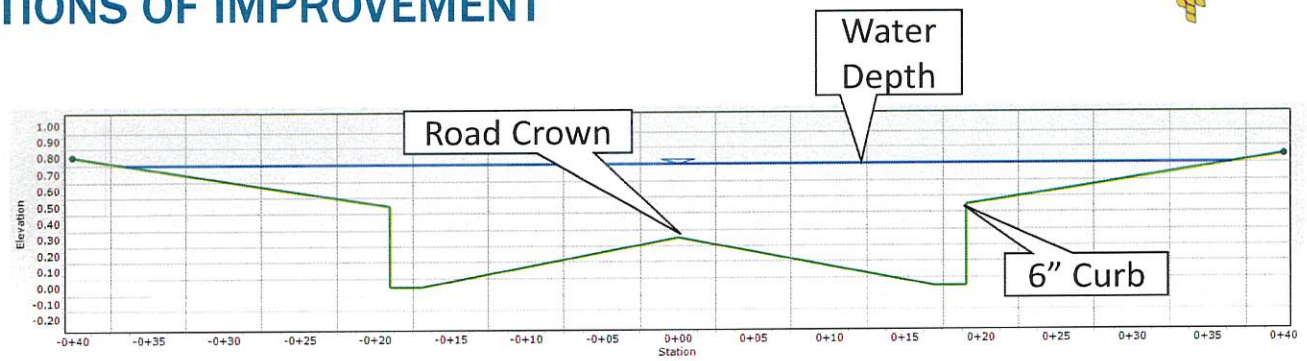
PROPOSED TYPICAL ROAD SECTION

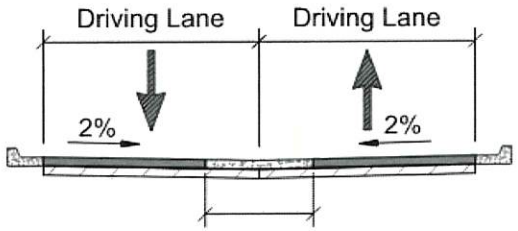
T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

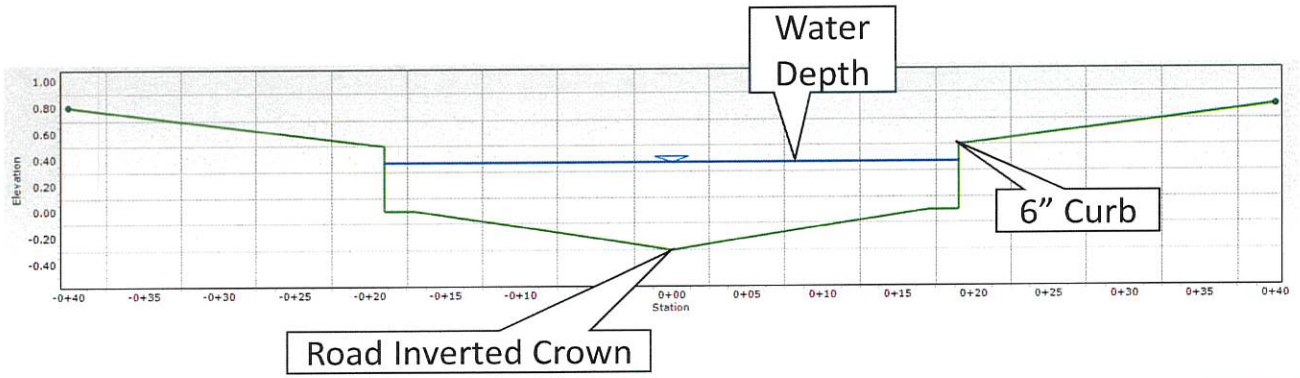


EXISTING TYPICAL ROAD SECTION





PROPOSED TYPICAL ROAD SECTION



T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Drainage Improvements
  - Invert roadway crowns
  - Alter grading at intersection to drain N Broadway south.







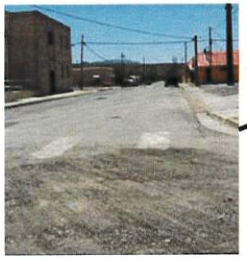
WHPacific
AN NV5 COMPANY

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

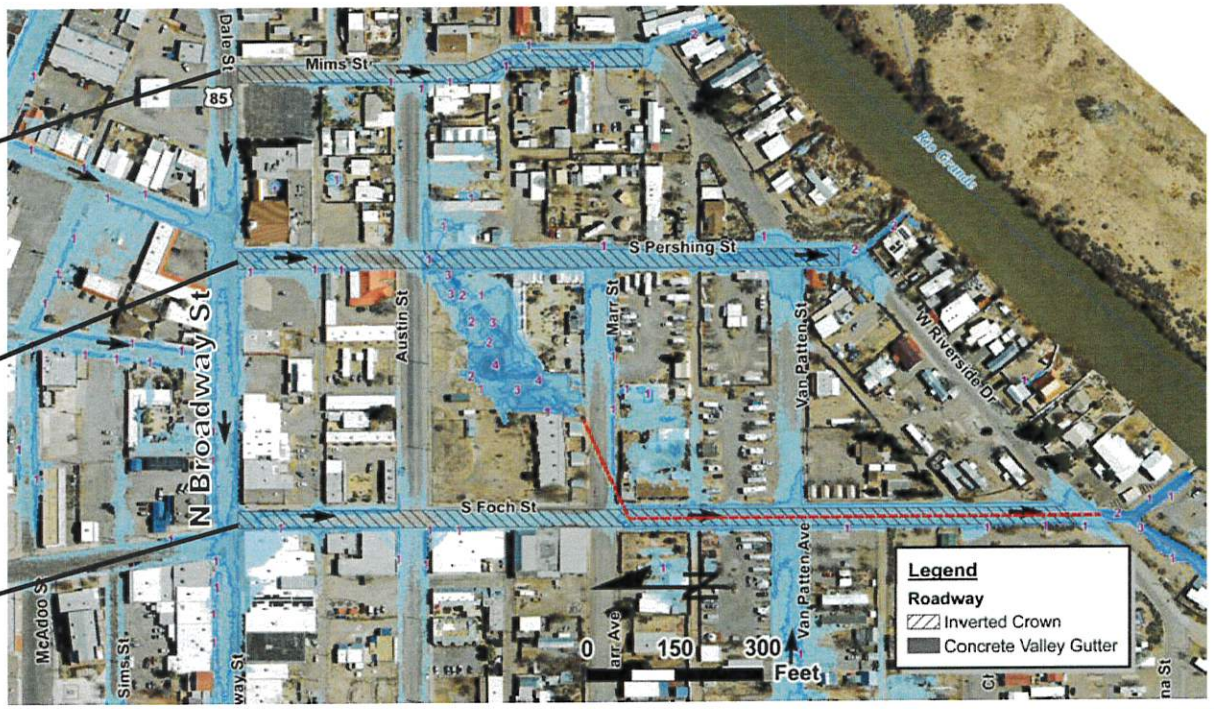
DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- Drainage Improvements
  - Invert roadway crowns
  - Alter grading at intersection to drain N Broadway south.







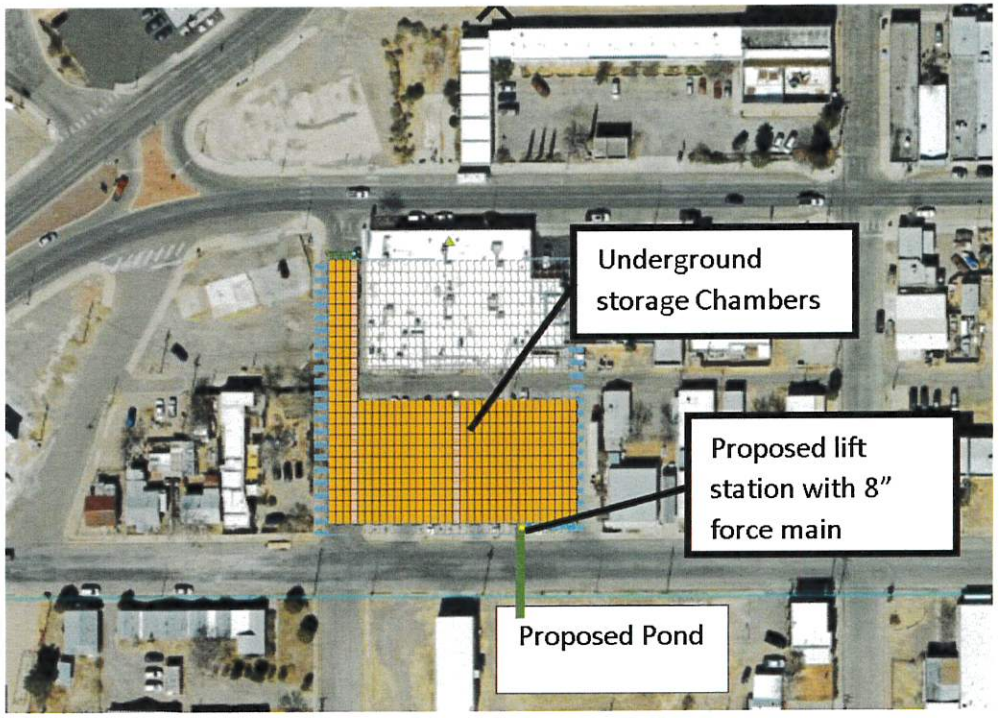


WHPacific
AN NV5 COMPANY

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- N Broadway St/Post St Storm Drain Improvements
  - Placement of new drop/curb inlets as required.
  - Placement of underground storage chamber
- Footprint shown in yellow will collect most flood waters at N Broadway St/Post St Intersection.
- In case underground storage fills up during a heavy storm, a lift station can be placed on the downstream end of the underground chambers which would then pump to a surface detention pond.



T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DOWNTOWN T OR C SUGGESTIONS OF IMPROVEMENT

- N Broadway St/Post St Storm Drain Improvements
  - Underground storage allows collected water to infiltrate into surrounding ground.
  - Existing groundwater depth measured in January at 3.25 feet.
  - Option would need to measure the groundwater depth during the monsoon season.
  - Chambers have a total depth of 3.5 feet.
- N Broadway St/Post St Intersection experiences 1 acre-feet of stormwater. The storm drain improvements offer 1.05 acre-feet of storage..



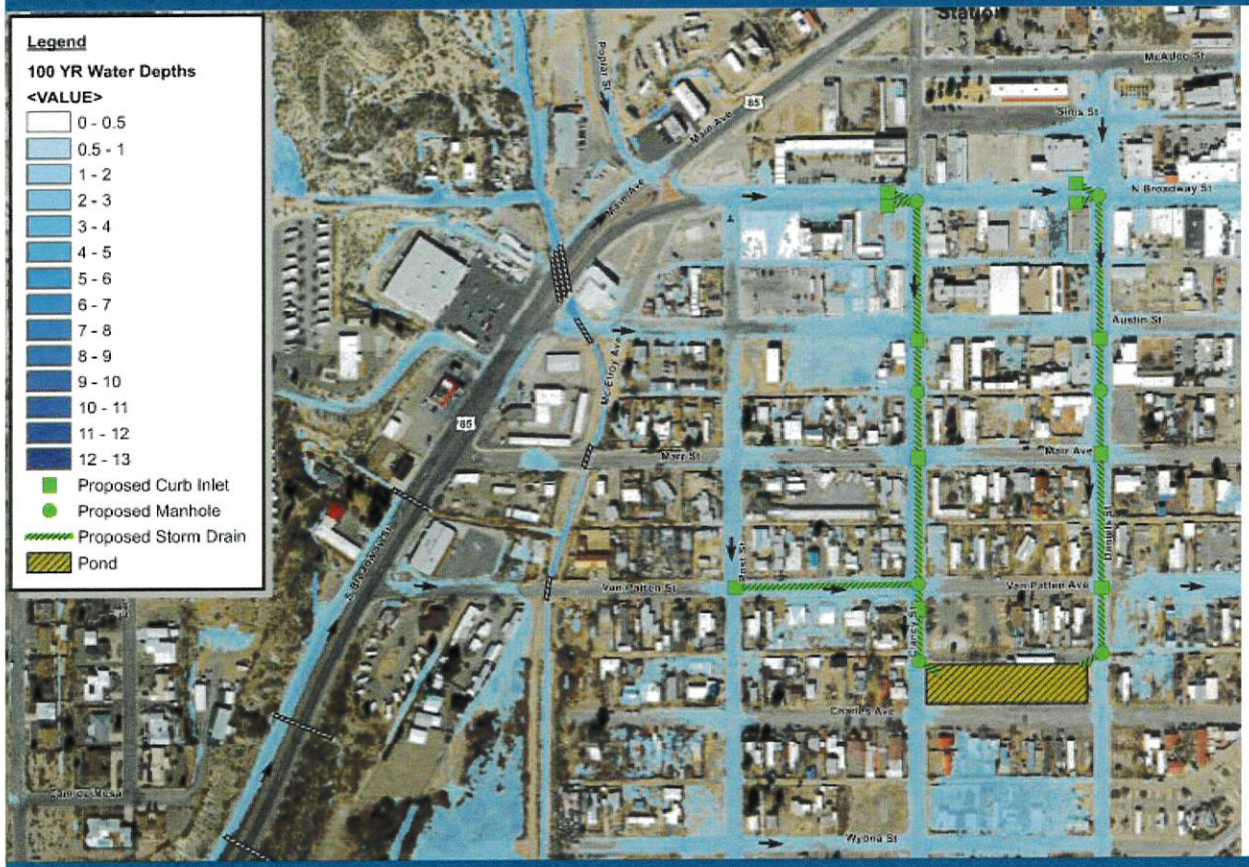
T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



CLANCY ST AND DANIELS ST STORM DRAIN IMPROVEMENTS

- Storm Drain Improvements
  - Installing 30-inch equivalent arch pipe down Clancy St and Daniels St out falling to the Rio Grande.
  - Pipe capacity is approximately 9 cfs.

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



CLANCY ST AND DANIELS ST STORM DRAIN IMPROVEMENTS WITH DETENTION POND

- Storm Drain Improvements
  - Installing 48-inch equivalent arch pipe Clancy St and Daniels St. to convey stormwater to a proposed surface pond.
  - The two pipes will have a combined capacity of 94 cfs which is approximately 25% of the surface flow in Clancy St and Daniels St.
- Detention Pond
  - Surface pond 3.5 feet deep including 2 feet of freeboard providing 4.2 acre-feet of storage.
  - Pond volume is 20% of total volume flowing down Clancy St and Daniels St.

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T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



DANIELS ST ROADWAY DRAINAGE IMPROVEMENT

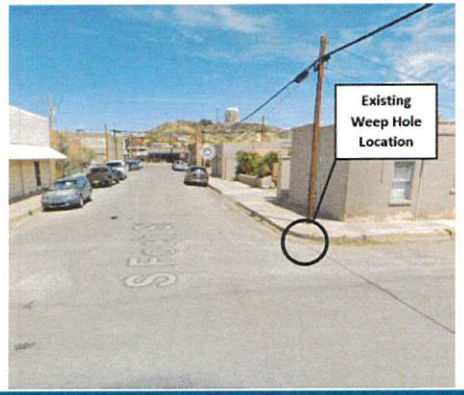
S FOCH ST STORM DRAIN IMPROVEMENTS

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

DANIELS ST AND S FOCH ST STORM DRAIN IMPROVEMENTS

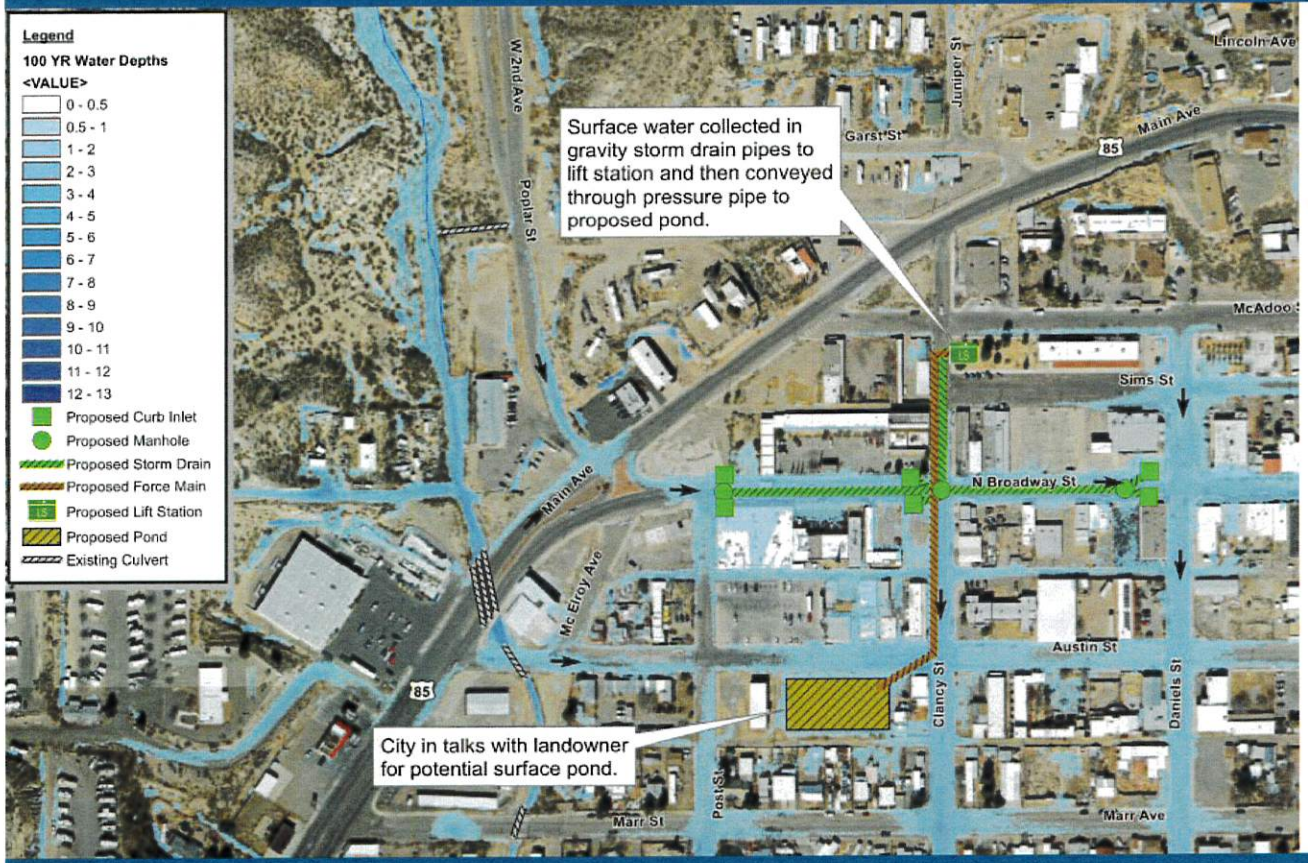
- Daniels St Storm Drain Improvements
  - Run slotted drainpipe in middle of road tying it to existing grate inlet at Daniels St/Austin St intersection.
  - Allows installation at shallow depths.
- S Foch St Storm Drain Improvements
  - Run slotted drainpipe in curb of road tying it to existing weep hole where this will be replaced with a new grate inlet.







T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION



N BROADWAY ST IMPROVEMENTS WITH DETENTION POND OR WATER TANK

- Storm Drain Improvements
  - Installing 24-inch concrete storm drains in N Broadway to convey to a proposed lift station near McAdoo St/Clancy St.
- Detention Pond
  - Receives stormwater from lift station.
  - Surface pond 4 feet deep including 2 feet of freeboard providing 0.91 acre-feet of storage.

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

IMPROVEMENT COSTS (CONSTRUCTION COSTS ONLY)

LOCATION	RECONSTRUCT ENTIRE ROAD	RECONSTRUCT ROAD TO AUSTIN ST	IMPROVEMENT DESCRIPTION
POST ST	$1,900,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
CLANCY ST	$800,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (6-FT VALLEY GUTTER)
DANIELS ST	$800,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (6-FT VALLEY GUTTER)
S FOCH ST	$2,600,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
S PERSHING ST	$1,500,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
MIMS ST	$1,100,000	$500,000	ROAD/DRAINAGE IMPROVEMENT (INVERT CROWN)
XDS-1	MAINTENANCE	NA	MAINTENANCE – CULVERT CLEANING
XDS-2	MAINTENANCE	NA	MAINTENANCE – CULVERT CLEANING
XDS-7/XDS-8	$400,000	NA	CONSTRUCT CHANNEL AND CULVERT

T OR C DOWNTOWN MASTER DRAINAGE PLAN EVALUATION

IMPROVEMENT COSTS (CONSTRUCTION COSTS ONLY)

LOCATION	IMPROVEMENT COST	IMPROVEMENT DESCRIPTION
N BROADWAY/POST ST	$2,600,000	UNDERGROUND STORAGE AND LIFT STATION TO DETENTION POND
CLANCY ST/DANIELS ST	$3,800,000	STORM DRAIN IMPROVEMENTS
CLANCY ST/DANIELS ST	$3,900,000	STORM DRAIN IMPROVEMENTS WITH DETENTION POND
DANIELS ST	$600,000	ROADWAY DRAINAGE IMPROVEMENT
S FOCH ST	$500,000	STORM DRAINAGE IMPROVEMENTS
N BROADWAY ST	$1,900,000	STORM DRAIN IMPROVEMENTS WITH DETENTION POND
N BROADWAY ST	$3,100,000	STORM DRAIN IMPROVEMENTS WITH WATER TANK

QUESTIONS OR COMMENTS?

Call Us
505-348-5212

Email Us
Craig.tom@nv5.com

Mail Us
NV5
Attn. T or C Downtown Master Drainage Plan
6501 Americas Pkwy NE, Ste 400
Albuquerque, NM 87110

RESOLUTION NO. 37 24/25

A RESOLUTION REQUESTING FINAL BUDGET ADJUSTMENTS IN THE REVENUE AND EXPENDITURE BUDGET FOR FISCAL YEAR 2024-2025.

WHEREAS, the final budget for was approved by the City Commission of the City of Truth or Consequences, New Mexico, pursuant to Chapter 6, Article 76 NMSA 1978; and

WHEREAS, the City Commission in and for the City of Truth or Consequences, State of New Mexico needs to adjust the current approved budget for Fiscal Year 2024-2025; and

WHEREAS, said budget was adjusted on the basis of need and through cooperation with all user departments, elected officials and other department supervisors; and

WHEREAS, the official meeting for the review of said documents was duly advertised in compliance with the State Open Meetings act; and

WHEREAS, it is the majority opinion of this Board that the adjusted budget meets the requirements as currently determined.

NOW THEREFORE, BE IT RESOLVED that the City Commission of the City of Truth or Consequences, State of New Mexico hereby adopts the budget adjustment hereinabove described and attached and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

PASSED, ADOPTED and **APPROVED** this **9th day of April, 2025**.

Rolf Hechler, Mayor

ATTEST:

Angela A. Torres, City Clerk-Treasurer

Department of Finance and Administration
Local Government Division
Financial Management Bureau
SCHEDULE OF BUDGET ADJUSTMENTS

For Local Government Division use only:

ENTITY NAME: City of Truth or Consequences
FISCAL YEAR: 2024-25 4/9/2025
DFA Resolution Number: 37 24/25
BAR NUMBER 12

DOCUMENT NUMBER	FUND	ACCOUNT STRING	ACCOUNT NAME	REVENUE, EXPENDITURE or TRANSFER (TO or FROM)	APPROVED BUDGET	ADJUSTMENT (INCREASE)	ADJUSTED BUDGET	PURPOSE
1	509	WF-GGRT	509-4403-30420	Revenue	$ -	$ 5,000	$ 5,000	Cover Budget Shortfalls
1	509	WF-Hanger Rentals	509-4403-34346	Revenue	$ -	$ 14,000	$ 14,000	Cover Budget Shortfalls
1	509	T Hangar Rent	509-4403-34411	Revenue	$ -	$ 10,600	$ 10,600	Cover Budget Shortfalls
1	509	WF-Aviation Fuel Sales	509-4403-34414	Revenue	$ -	$ 85,000	$ 85,000	Cover Budget Shortfalls
1	509	WF-Jet Fuel Sales	509-4403-34416	Revenue	$ -	$ 160,000	$ 160,000	Cover Budget Shortfalls
1	509	WF-Call Outs/MISC	509-4403-37381	Revenue	$ -	$ 4,500	$ 4,500	Cover Budget Shortfalls
1	509	Jet Fuel Sales	509-4403-34318	Expense	$ -	$ 145,000	$ 145,000	Cover Budget Shortfalls
1	509	AV Gas Sales	509-4403-34319	Expense	$ -	$ 70,000	$ 70,000	Cover Budget Shortfalls
1	509	WF-CC Discount Expense	509-4403-37320	Expense	$ -	$ 15,000	$ 15,000	Cover Budget Shortfalls
1	509	Unemployment Insurance	509-4403-41235	Expense	$ -	$ 831	$ 831	Cover Budget Shortfalls
1	509	Rent of Equipment	509-4403-43465	Expense	$ 1,035.00	$ 14,520	$ 15,555	Cover Budget Shortfalls
1	509	Utilities	509-4403-43780	Expense	$ 12,000.00	$ 2,500	$ 14,500	Cover Budget Shortfalls
							$ -	
							$ -	
							$ -	
							$ -	

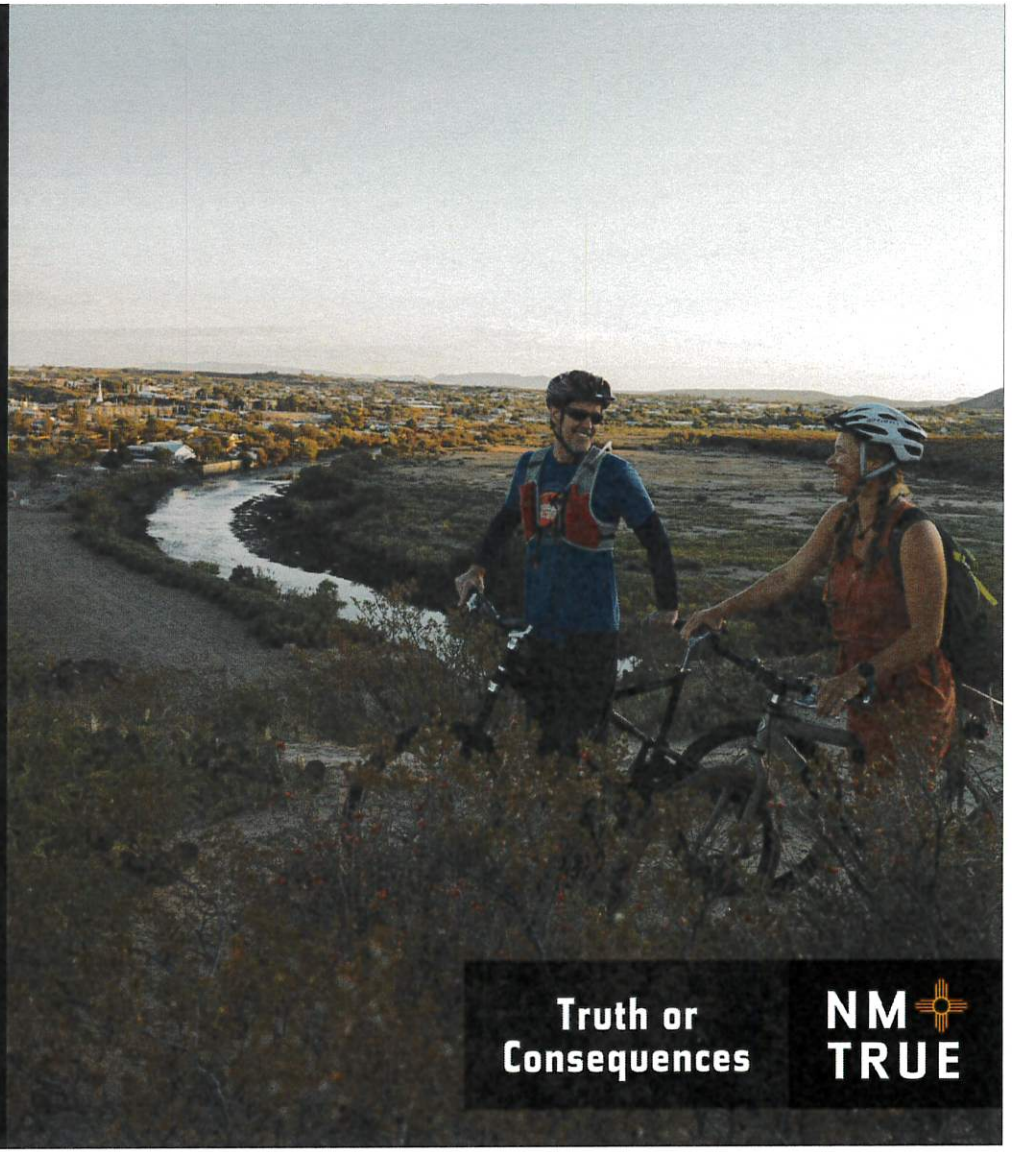
ATTEST:
Angela Torres, Clerk-Treasurer 4/9/25 (Date)

Ralf Hechler, Mayor 4/9/25 (Date)

CITY OF TRUTH OR CONSEQUENCES

COMMISSION MEETING

April 9, 2025



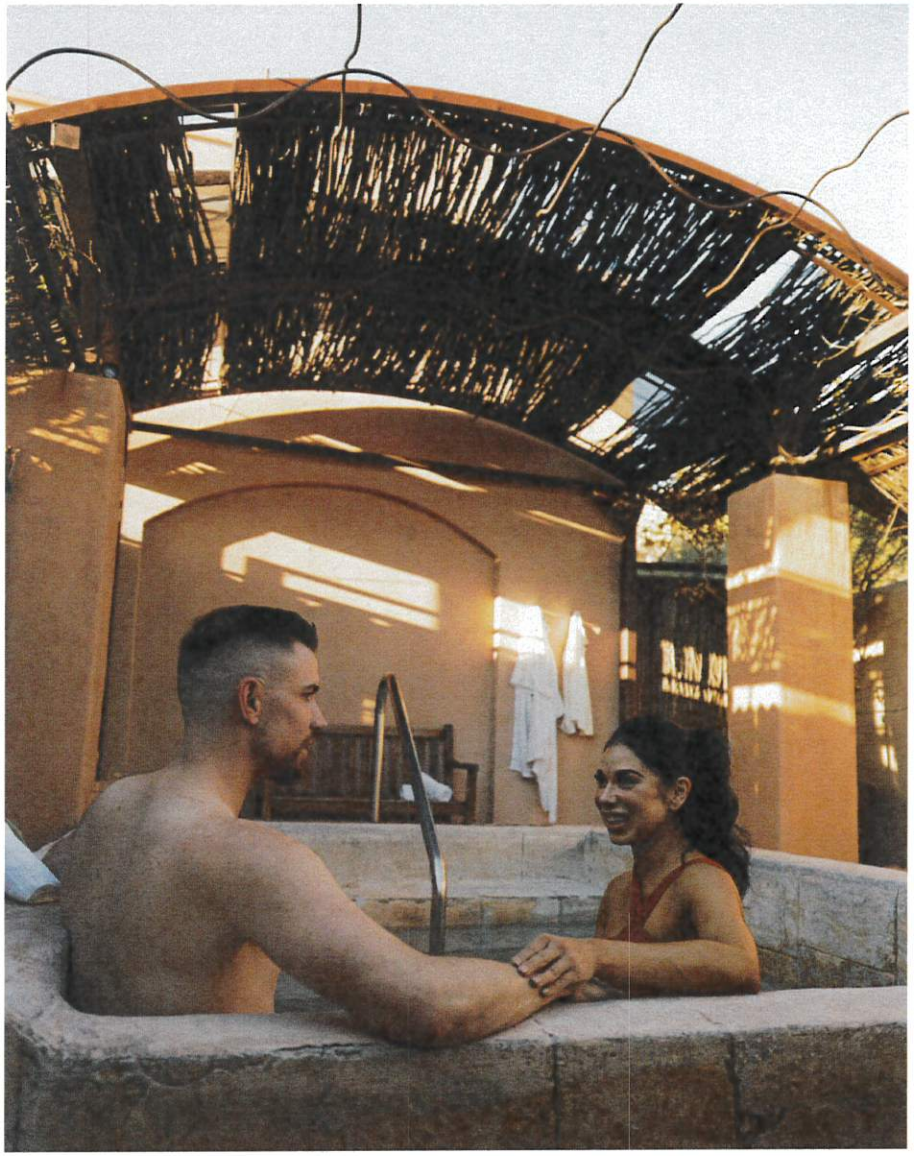
FY25 Highlights

NEW VIDEOS PRODUCED AND ARE RUNNING:

https://vimeo.com/manage/videos/1068499502

https://vimeo.com/manage/videos/1068499654

https://vimeo.com/manage/videos/1068499814




THE CHARLES HOT SPRINGS
Truth or Consequences, New Mexico
Vintage Motel
Hot Springs
Gift Shop
Truth or Consequences
NM TRUE

Creative



Creative




OPEN
Truth or
Consequences
NM
TRUE

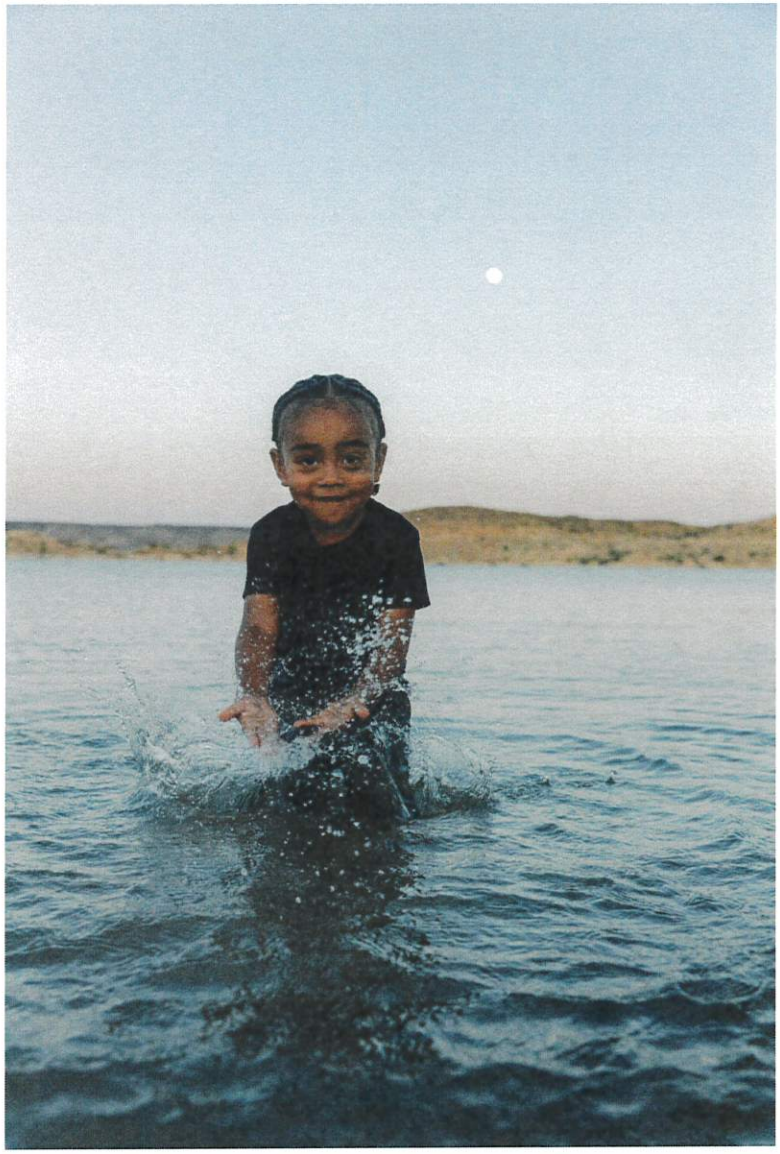
FY25 Highlights

RESULTS

WHAT WE BOUGHT:

$195,000 with New Mexico True
(our cost was only $50,000)

- Photo Shoot of hot springs district & downtown
- Managed Search *(Google Ad Words)* – for 6 months
- Facebook Static, Video, Intent to travel ads and remarketing – for 6 months
- Half-Page NM True Adventure Guide
  (600,000 copies plus online)

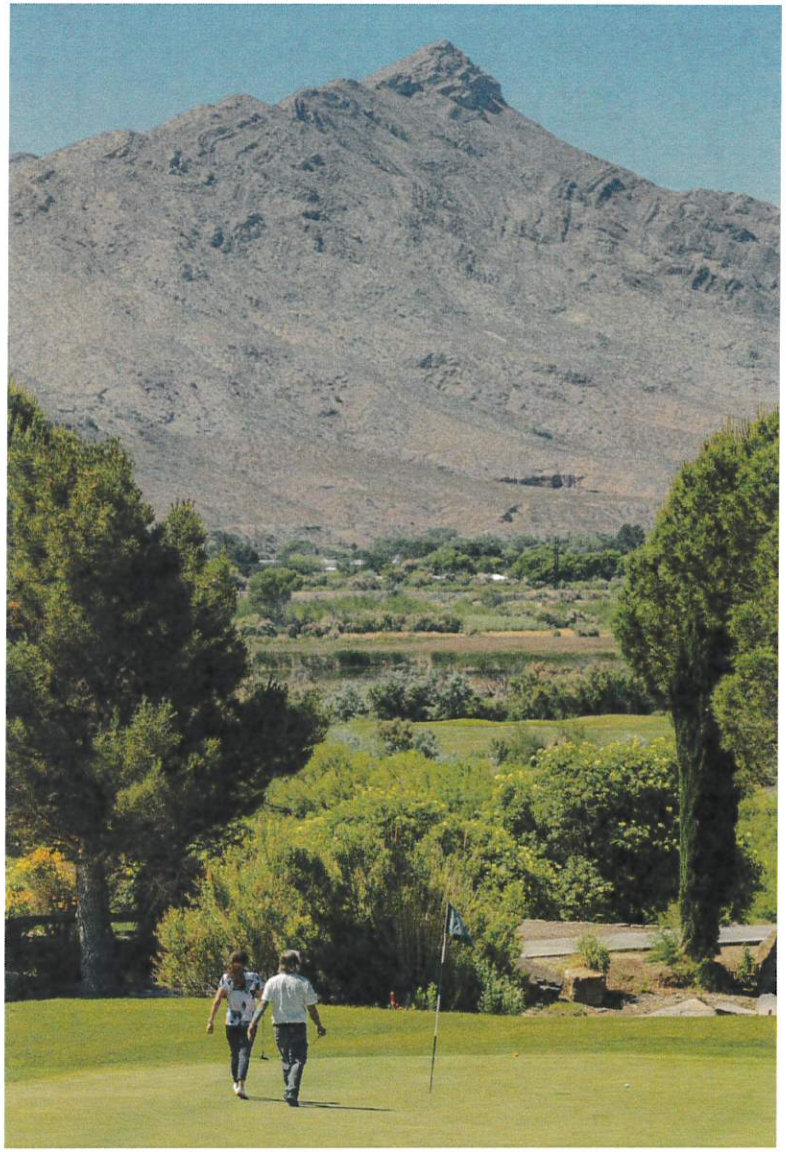


FY25 Highlights

RESULTS

ADDITIONAL ADVERTISING:

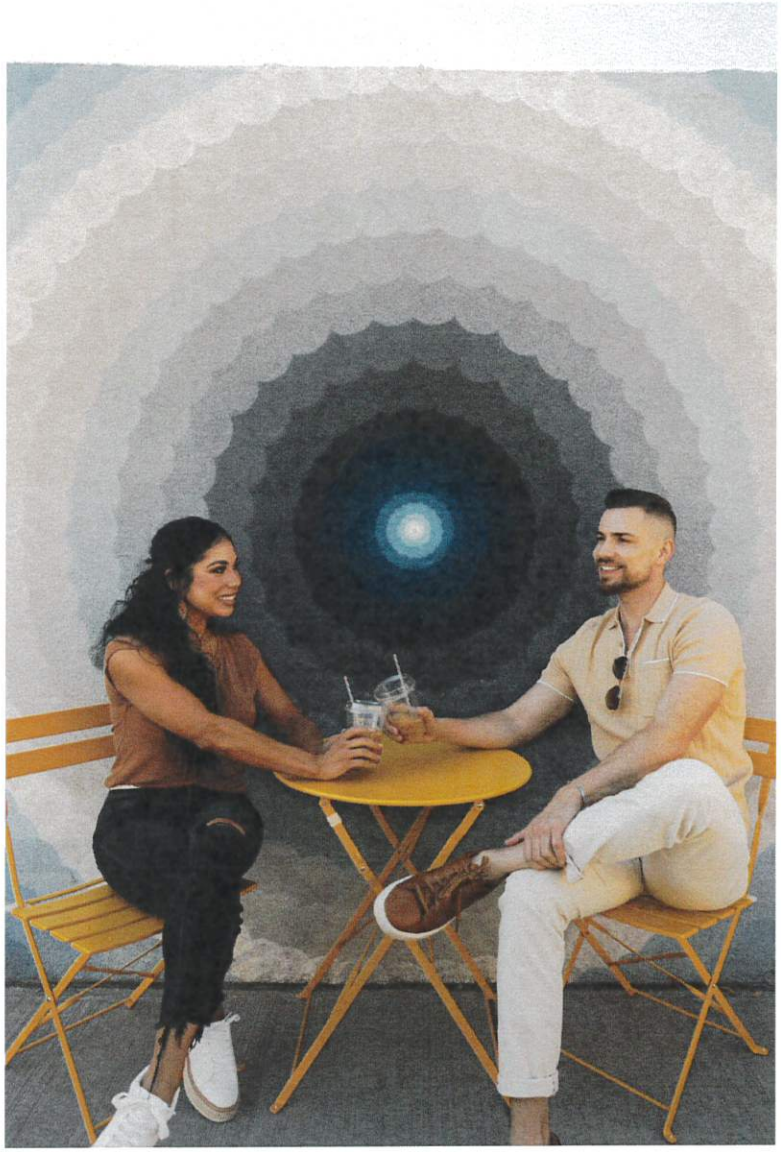
- Connected Streaming TV in Albuquerque and El Paso
- Network TV am news in Albuquerque and El Paso
- Programmatic Digital Media in Albuquerque and El Paso
- Targeted Print ads including New Mexico Magazine Retirement Issue, The Paper Road Trippin' Issue in Albuquerque, Albuquerque Journal summer and winter guides



Proposed Budget for FY26

$190,269 with New Mexico True *(our cost $48,423)*

- Managed Search *(Google Ad Words)* – for six months
- Facebook & Instagram Static ads, Facebook & Instagram Video ads, Sponsored Content Ads and YouTube ads – for six months
- New Mexico Travel Intender Ads – for six months
- Full-Page NM True Adventure Guide *(600,000 copies plus online)* – The New Mexico Tourism Department publishes a summer and winter edition
- New Mexico Magazine full-page ad and digital ads on their website – for three months
- 12-week digital billboard campaign in Albuquerque
- 12-week digital billboard campaign in El Paso



Proposed Budget for FY26

Additional Advertising

• SUNNY505 time for graphic design, grant management, production	$12,000
• Connected Streaming TV in Albuquerque & El Paso	$24,000
• Programmatic Digital in Albuquerque & El Paso	$25,000
• Albuquerque & El Paso Print Publications	$13,000
Total TorC request:	**$122,423 + NMGRT**

If there is additional budget:

• Network Television Advertising in Albuquerque & El Paso promoting the hot springs.	$25,000
• Network Television Advertising in Albuquerque & El Paso promoting summer activities.	$25,000
Total with additional budget:	**$172,423 + NMGRT**


Truth or
Consequences
NM
TRUE

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.2

SUBJECT: City Commission Regular Minutes, April 23, 2025
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: Consent Calendar

Summary/Background:

Minutes approval.

Recommendation:

Approve the minutes.

Attachments:

- Minutes

-

Fiscal Impact (Finance): **N/A**

$0.00

Legal Review (City Attorney): **N/A**

None.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☒ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: -
File Name: CC Agendas 5-14-25

CITY COMMISSION MEETING MINUTES
CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO
CITY COMMISSION CHAMBERS, 405 W. 3RD St.
WEDNESDAY, APRIL 23, 2025

A. CALL TO ORDER:

The meeting was called to order by Mayor Rolf Hechler at 4:00 p.m., who presided and Angela A. Torres, City Clerk-Treasurer, acted as Secretary of the meeting.

B. INTRODUCTION:

1. ROLL CALL:

Upon calling the roll, the following Commissioners were reported present.

Hon. Rolf Hechler, Mayor
Hon. Amanda Forrister, Mayor Pro-Tem
Hon. Destiny Mitchell, Commissioner
Hon. Merry Jo Fahl, Commissioner
Hon. Ingo Hoeppner, Commissioner

Also Present: Gary Whitehead, City Manager
Traci Alvarez, Assistant City Manager
Jay Rubin, City Attorney
Angela A. Torres, City Clerk-Treasurer
Jocelyn Holguin, Finance Director
Luis Tavizon, Chief of Police
Jordan Javier, Procurement Officer

There being a quorum present, the Commission proceeded with the business at hand.

2. SILENT MEDITATION:

Mayor Hechler called for fifteen seconds of silent meditation. He asked that we keep Pope Francis who passed the day after Easter, Billie Jean Rutledge who passed on April 11, 2025, and Willie and Shenandoah who lost their home yesterday in a fire in our thoughts and prayers.

3. PLEDGE OF ALLEGIANCE:

Mayor Hechler called for Mayor Pro-Tem Forrister to lead the Pledge of Allegiance.

4. **APPROVAL OF AGENDA:**

Mayor Pro-Tem Forrister moved to approve the agenda with the removal of item F2. Commissioner Mitchell seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

C. **PRESENTATIONS:**

1. **Proclamation naming May 23, 2025, as Poppy Day for the American Legion Auxiliary.**

Mayor Pro-Tem Forrister presented the proclamation to the American Legion Auxiliary.

2. **Proclamation naming Saturday, May 3, 2025, as Miss Fiesta Day.**

Commissioner Mitchell presented the Proclamation naming Saturday, May 3, 2025, as Kendra Cook, Miss Fiesta Day.

3. **Issuance of certificates to the 2025 Miss Fiesta Royal Court Winners.**

Mayor Hechler issued certificates to the 2025 Miss Fiesta Royal Court Winners.

D. **CONSENT CALENDAR:**

1. **City Commission Special Budget Minutes, April 3, 2025**
2. **Purchase report of items between $20,000 and $60,000**

Commissioner Fahl: Gary, you did a great job on the Purchase report of items between $20,000 and $60,000. The format is full of explanations for us and for the public.

Commissioner Fahl moved to approve the Consent Calendar as submitted. Mayor Pro-Tem Forrister seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

Mayor Pro-Tem Forrister: I know we don't have reports listed today, but I wanted to say two quick things. In honor of Earth Day, there will be an Ag Day held on Friday, at the Sierra County Sheriff's Posse. That is a really fun event that our kids from 3rd grade to 5th grade attend. Also, law enforcement lost at the donkey basketball game.

Commissioner Mitchell: The downtown litter cleanup for Fiesta is this Saturday at Ralph Edwards Park.

City Manager Whitehead introduced the city's new Public Information Officer, Carrie Gaston, to our governing body members.

E. ORDINANCES/RESOLUTIONS/ZONING:

1. Discussion/Action: Resolution No. 39 24/25 Budget Adjustment Request.

Jocelyn Holguin, Finance Director, reviewed the budget adjustments provided in the packet. (Complete copy attached hereto and made a part hereof).

Mayor Pro-Tem Forrister moved to approve Resolution No. 39 24/25 Budget Adjustment Request. Commissioner Hoeppner seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

2. Discussion/Action: Resolution No. 40 24/25 Foch Street Renovation Project.

Becca Eza, MainStreet Truth or Consequences Director: This is an additional funding amount. The bid for the Foch Street project went out in March. Bids were received. We were finally able to schedule and hold a bid discussion with Traci, Jocelyn, and members of the New Mexico MainStreet and Flynn's Collaborative. In that discussion, it came out that, because this project has been underway for so long, it was expected that the bids would come in over the total amount of funding that we have so far. New Mexico MainStreet network has an additional $910,000 that we have applied for, and they are offering us to complete this project. Hopefully that will be enough to cover the total cost. I know that they are still taking a look at the bids and assessing that. This is basically that additional funding amount that has been offered by the MainStreet network. It does not require any kind of match. They take into account the investments that have been made by the city in other infrastructure projects in the downtown district, and they use that to say that you guys are investing in the district, so we will invest this money for this project. It is the $910,000 being offered for a total of $2.8 million or $2.9 million for the project to be completed.

Mayor Hechler: Manager Whitehead, are we closer to the bids now that we've gotten this extra money?

City Manager Whitehead: I have not had an opportunity to look at the bids. I look forward to doing that very quickly. I believe there were 3 bids. The lowest bid, this amount of money will come in line with that bid. We have $50 million worth of water projects coming on. If every one of the bids that comes to the City of T or C are going to be 30% to 40% over the engineer's estimates, we are going to have a problem. I'm going to remain steadfast to say that it's my obligation to look at this contract in detail and understand why we missed it. I get it. It's been a long time, but I feel that the crew has done a good job. They've worked really hard, so we'll get that done. The money that they have found and put together should accomplish the project.

Mayor Hechler: I appreciate those remarks. I think that's important.

Commissioner Fahl: It would be exciting to do this. It's been a long time. We are looking forward to you coming to us and saying, here, we awarded the bid, and we have enough money.

Mayor Hechler: The longer you wait, the prices aren't going down. They are always going up. Becca, we appreciate your comments.

City Manager Whitehead: We fully expect to have it on our May 14th agenda. Jocelyn has done some really hard work this week to get us to a spot where everything is in order. We should be able to get the reviews and get it on the agenda so we can get moving on this pretty quickly.

Commissioner Fahl moved to approve Resolution No. 40 24/25 Foch Street Renovation Project. Commissioner Hoeppner seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

F. NEW BUSINESS:

1. Discussion/Action: Chief of Police Contract Amendment.

City Manager Whitehead: The State of New Mexico, they have been graciously adding funding for police officers and for small rural communities to allow for retention. They create these retention programs and then the Chief is able to take those dollars and distribute it potentially as a stipend across the department for those officers that have certifications. It comes with hopes that the individual officer will stay and support the rural community for a year. That's the way we've done it. The Chief has done a great job and he has taken those funds to the officers. At the last meeting, his officers also voted to include him in that funding. He would absolutely be eligible. He is a certified police officer, and he is able to do everything that they are able to do. So, when I reviewed it, it looked like the contract really didn't separate what we pay vs. what he would be eligible for, so I wanted to correct that in this contract to make sure that any funds that would come from the State of New Mexico that's a direct benefit for his work as a law enforcement officer. Whether it be here or anywhere else in the State of New Mexico. He would be intitled to, so the language we drafted affectively says that he would be allowed to participate. Those fundings would have to be department wide. He wouldn't be looking for something for just himself. The only issue that I would have is if we were able to find a federal grant that would offset salaries for us across the board to help us reduce any budget obligation, the department would not be eligible for that. Otherwise, we are fully in support of Chief, and his department's ability to participate. The legislature did fund this program again this year, so they will be getting additional stipends for retention in small rural communities.

Commissioner Fahl moved to approve the Chief of Police Contract Amendment. Commissioner Forrister seconded the motion. Roll call was taken by the Clerk-Treasurer. Motion carried unanimously.

2. **Discussion/Action: Approval of Purchase Requisitions over $60,000.**

This item was removed from the agenda.

G. EXECUTIVE SESSION:

1. **Threatened & Pending Litigation (Rachel Higgins vs. City of T or C) pursuant to 10-15-1(H.7).**

Mayor Pro-Tem Forrister made a motion to go into executive session at 4:32 p.m. to discuss Threatened & Pending Litigation (Rachel Higgins vs. City of T or C) pursuant to 10-15-1(H.7). Commissioner Fahl seconded the motion. Roll call vote was taken by the Clerk-Treasurer. Motion carried unanimously.

Mayor Hechler reconvened the meeting in open session at 6:02 p.m.

Mayor Pro-Tem Forrister certified that only matters pertaining to Threatened & Pending Litigation (Rachel Higgens vs. City of T or C) pursuant to 10-15-1(H.7) was discussed in Executive Session and no action was taken in executive session.

H. RETURN TO REGULAR SESSION; ACTION (if any):

1. **Threatened & Pending Litigation (Rachel Higgins vs. City of T or C) pursuant to 10-15-1(H.7).**

No action was taken.

I. ADJOURNMENT:

Mayor Hechler adjourned the meeting at 6:03 p.m.

Passed and **Approved** this **14th** day of **May 2025.**

_____
Rolf Hechler, Mayor

ATTEST:

_____
Angela A. Torres, CMC, City Clerk

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.3

SUBJECT: Acknowledge Library Advisory Board Minutes, April 28, 2025
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: Consent Calendar

Summary/Background:

Acknowledge Minutes.

Recommendation:

Approval of Consent Item

Attachments:

- Minutes

-

Fiscal Impact (Finance): **N/A**

$0.00

Legal Review (City Attorney): **N/A**

None.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☒ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: -
File Name: CC Agendas 5-14-25

Minutes of the Library Advisory Board Meeting, Monday, April 28, 2025

The meeting was called to order at 5:28 p.m. by Vice Chairman Michael Bankson. A quorum being present, it was decided that the meeting should proceed.

Present were: Vice Chairman Michael Bankson, Board members Brendan Tolley, Priscilla Spitler, and Kathleen Martinez, and Library Director Pat O'Hanlon. Board Chair Angie Torres was unable to attend and is excused. The agenda for the meeting was approved; the motion to approve was made by Brendan Tolley and seconded by Priscilla Spitler. The minutes of the last meeting (January 27, 2025) were approved as read, motion to approve made by Brendan Tolley and seconded by Kathleen Martinez. The affirmative votes on both motions were unanimous.

COMMENTS FROM THE PUBLIC:

- None

REPORTS:

- Board members: Priscilla is still working on our two dormant organizations. Donna from Edward Jones has asked for some information regarding previous principals. Brendan and Priscilla will coordinate on that.

- Library Foundation: As of the March statement, the Foundation appears to be holding steady and shows a value of $26,774.46. The April statement will arrive within about ten days and should show whether there has been any damage from the recent economic uncertainties.

- Director's report: 1) The new branch appears to be slowly gaining in use and attendance. It is open from 10:30 a.m. to 3:00 p.m., Monday through Friday. 2) The library is working to complete the business of the current Fiscal year. The State Library's Annual Report for FY 2025, which serves as our application for State Funding for the coming year, will open on July 1, 2025.

OLD/UNFINISHED BUSINESS:

- None.

NEW BUSINESS:

- None.

There being no further business to come before the Board, the motion to adjourn was made by Brendan Tolley and seconded by Kathleen Martinez. The motion was approved unanimously, and the meeting was adjourned at 5:40 p.m. The next regular meeting is scheduled for Monday, July 28, 2025.

Respectfully submitted,

Michael Bankson, Vice Chairman
Pat O'Hanlon, Library Director

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.4

SUBJECT: April 2025 Accounts Payable
DEPARTMENT: Finance
DATE SUBMITTED: May 1, 2025
SUBMITTED BY: Silke Kapela, Accounts Payable
WHO WILL PRESENT THE ITEM: Consent Calendar

Summary/Background:

According to Sec. 2-28 of the Municipal Code related to Publication of expenditures:
Each month there may be published a summary of expenditures made during the preceding calendar month, which shall include a list of the total expenditures during the month, the amount spent in connection with each budgetary item, and a summary of all receipts; provided, however, that the publication mentioned in this section shall be made only at the discretion of the Commission if it shall deem such publication necessary in the public interest.

Recommendation:

Approve the Accounts Payable summary for April 2025

Attachments:

- End of Month Accounts Payable Report by Fund

Fiscal Impact (Finance): **Yes**

All Funds Summary is a total of $ 1,849,868.84

Legal Review (City Attorney): **N/A**
N/A

Approved For Submittal By: ☐ Department Director

Reviewed by: ☒ City Clerk ☒ Finance ☐ Legal ☒ Other: Silke Kapela, Account Payable

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. N/A Ordinance No. N/A
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: Click here to enter text.
File Name: CC Agendas 5-14-2025

Accounts Payable Transfer Sheet - 2024 - 2025 FY
Post Date Ending: 4/4, 4/7, 4/10, 4/11, 4/15, 4/17, 4/25

Fund	Fund Description	Fund Totals							GRAND TOTAL TRANSFERS	Fund Numbers
		4/4/2025	4/7/2025	4/10/2025	4/11/2025	4/15/2025	4/17/2025	4/25/2025		
101	General	$29,430.67	$3,960.91	$1,180.00	$101,694.18	$967.15	$86,732.66	$103,828.54	$327,794.11	101
201	Local Government Corrections				$5,576.51				$5,576.51	201
209	State Fire	$731.93			$1,862.63		$1,943.82	$10,255.14	$14,793.52	209
211	Law Enforcement Protection	$3,102.32			$2,644.30		$275.90	$3,901.25	$9,923.77	211
214	Lodger's Tax	$6,534.68			$18,094.38		$1,255.32		$25,884.38	214
216	Street Renovation	$2,661.98			$2,424.86	$79,350.47	$17,818.45	$20,009.72	$122,265.48	216
217	Municipal Recreation								$0.00	217
260	Fiscal Recovery Funds								$0.00	260
294	State Library		$99.95		$39.65		$6,954.56	$269.37	$7,363.53	294
295	Municipal Pool	$1,687.42					$49.36	$472.78	$2,209.56	295
296	PD-GRT Fund	$722.27			$2,260.13			$1,298.28	$4,280.68	296
298	PD-Donations								$0.00	298
302	Electrical Construction								$0.00	302
303	Veterans Memorial							$245.44	$245.44	303
304	SJOA - Grants						$35,000.00		$35,000.00	304
305	Capital Improvement General								$0.00	305
306	Captial Improvement Joint Utility								$0.00	306
307	Golf Course Improvements								$0.00	307
308	USDA -Sweeper								$0.00	308
309	USDA-Wastewater								$0.00	309
310	R&R-Emergency								$0.00	310
311	R&R-Sewer								$0.00	311
312	R&R-Airport	$480.00			$385,943.70			$18,667.33	$405,091.03	312
313	R&R-Water								$0.00	313
314	CDBG - Grant								$0.00	314
315	CI Reserve- Non Capital Equipment					$180,853.06			$180,853.06	315
316	Emergency Reserve								$0.00	316
320	USDA Water System Improvements							$21,158.75	$21,158.75	320
321	Water System Improvements								$0.00	321
340	Road/Street Projects					$12,794.26			$12,794.26	340
360	NMFA Projects								$0.00	360
370	Water Trust Board Projects							$13,791.35	$13,791.35	370
380	Community Development					$30,535.57	$2,290.89		$32,826.46	380
403	Pledge State Tax	$32,339.44							$32,339.44	403
501	Cemetery	$1,440.00					$503.95		$1,943.95	501
502	Utility Office	$305.14			$253.99		$848.91	$390.73	$1,798.77	502
503	Electric Dept	$66,740.00	$434.82		$201,081.31		$103,982.85	$25,650.40	$397,889.38	503
504	Water Dept	$12,196.77	$434.82		$3,685.06		$5,511.49	$3,003.35	$24,831.49	504
505	Solid Waste	$53,173.03	$434.82		$565.65		$46,421.95	$2,503.99	$103,099.44	505
506	WasteWater	$12,764.79	$434.82		$6,398.19		$2,655.52	$7,870.84	$30,124.16	506
507	Solid Waste Landfill/Collection								$0.00	507
508	Golf Course	$1,028.24	$440.82		$2,869.00		$2,389.09	$1,274.24	$8,001.39	508
509	Municipal Airport	$19,847.59			$1,062.12		$80.94	$573.58	$21,564.23	509
600	Internal Service Fund	$321.42			$1,199.92		$518.76	$4,384.60	$6,424.70	600
	Grand Total-Accounts Payable	$245,507.69	$6,240.96	$1,180.00	$737,655.58	$304,500.51	$315,234.42	$239,549.68	$1,849,868.84	

Truth or Consequences

AP EOM REPORT APRIL 2025

By Fund

Payment Dates 4/1/2025 - 4/30/2025

PAYABLE APPROVAL

I hereby approve the Issuance of these payments.

FINANCE DIRECTOR OR DESIGNEE DATE:

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 101 - General					
TEXAS NEW MEXICO NEWSPA...	0006833831	01/16/2025	ADVERTISMENT FOR CITY MA...	101-1000-43740	1,180.00
TDS	3/18/2025	03/27/2025	GENERAL OPEN PO FY24/25	101-1018-43780	3,960.91
POLICARPIO V BUSTAMANTE ...	103.25	04/04/2025	OPEN PO-LANDSCAPING SERV...	101-1009-47415	900.00
MIKE TORRES DBA CD TECHN...	1049	04/04/2025	IT SERVICE GENERAL FUND OP...	101-1018-48598	7,389.68
MIKE TORRES DBA CD TECHN...	1050	04/04/2025	BROTHER HL-63280CDW PRIN...	101-1004-44613	299.00
FINANCE BANK OF AMERICA	10917855	04/04/2025	REGISTRATION	101-1004-42310	250.00
BANK OF AMERICA	1731173	04/04/2025	BACKGROUND CHECKS - NH A...	101-1004-48599	214.11
AMAZON CAPITAL SERVICES I...	1FYG-MR7X-YN4G	04/04/2025	OFFICE SUPPLIES	101-1003-44606	145.02
AMAZON CAPITAL SERVICES I...	1PLH-4VKV-4RCK	04/04/2025	OFFICE SUPPLIES FOR FINANCE	101-1004-44606	663.70
AMAZON CAPITAL SERVICES I...	1PM1-9DC1-X1GD	04/04/2025	OFFICE SUPPLIES	101-1004-44606	10.95
AMAZON CAPITAL SERVICES I...	1V9C-44CR-1HQ6	04/04/2025	VARIOUS OFFICE SUPPLIES	101-1001-44606	36.29
SIERRA COUNTY TREASURER	2025-03-01	04/04/2025	EMERGENCY MANANGEMENT...	101-1000-48599	2,500.00
CITY MANAGER BANK OF AM...	203082	04/04/2025	CITY MGR. GARY WHITEHEAD...	101-1003-42310	251.65
FINANCE BANK OF AMERICA	2227	04/04/2025	REGISTRATION	101-1004-42310	250.00
UNIFIRST HOLDINGS INC DBA ...	2880236997	04/04/2025	EMPLOYEE UNIFORMS FY25	101-1009-42620	37.93
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	GENERAL FUND CYCLE C&D O...	101-1018-43780	7,762.70
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	GENERAL OPEN PO FY24/25	101-1018-43780	1,842.08
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	ANIMAL SHELTER OPEN PO FY...	101-1018-43780	182.26
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	NM WORKFORCE CONNECTI...	101-1018-43780	172.93
JOCELYN HOLGUIN	3/29/2025	04/04/2025	REIMBURSEMENT FOR JOCEL...	101-1004-44606	52.18
SIERRA COUNTY SENTINEL	3725	04/04/2025	LEGAL AD FOR AUDIT RFP	101-1004-43740	62.16
SIERRA COUNTY SENTINEL	3726	04/04/2025	FY 24/25 PUBLICATIONS	101-1001-43740	118.43
WILLIAM I BUHLER	4/1/2025	04/04/2025	FISH POND WATER RIGHTS FY ...	101-1009-43770	250.00
FINANCE BANK OF AMERICA	413858397-001, 413860452-0...	04/04/2025	OFFICE SUPPLIES	101-1004-44606	82.65
QUILL CORPORATION	43396973	04/04/2025	WEBCAM FOR CMO	101-1003-44606	56.98
ARMIJOS CASA BONITA	45744	04/04/2025	REPAIR ROLL UP DOOR AT AR...	101-1014-43403	623.16
POLICE DEPARTMENT BANK O...	529545344181381716779	04/04/2025	WATER COOLER FOR PD	101-1008-44606	274.00
VERIZON WIRELESS	6109434305	04/04/2025	POLICE DEPT OPEN PO FY24/25	101-1007-43775	206.00
VERIZON WIRELESS	6109434305	04/04/2025	ANIMAL CONTROL OPEN PO F...	101-1008-43775	164.80
CITY MANAGER BANK OF AM...	8372049	04/04/2025	NOTARY EXAM & STAMP FOR ...	101-1003-42720	40.76
CITY MANAGER BANK OF AM...	8372049	04/04/2025	NOTARY EXAM & STAMP FOR ...	101-1003-44606	75.76
CITY COMMISSIONERS BANK ...	8Y93MW3DT, 2013339829, 2...	04/04/2025	COMM. DESTINY MITCHELL H...	101-1000-42310	251.31
CITY COMMISSIONERS BANK ...	8Y93MW3DT, 2013339829, 2...	04/04/2025	COMM. ROLF HECHLER HOTEL	101-1000-42310	218.85
CITY COMMISSIONERS BANK ...	8Y93MW3DT, 2013339829, 2...	04/04/2025	COMM. INGO HOEPPNER HOT...	101-1000-42310	218.85
MPG SERVICES LLC	9409	04/04/2025	REPLACE CONDENSER FAN M...	101-1014-43403	765.66
GRAINGER INC	9439349029	04/04/2025	OIL FILLED CAPACITOR : 24uF ...	101-1009-44607	172.22
ARENAS VALLEY ANIMAL CLIN...	99036/99547	04/04/2025	VET SERVICES	101-1006-48598	1,756.74
CITY MANAGER BANK OF AM...	CS01250296747	04/04/2025	SUBSCRIPTION FOR LICENSES	101-1003-43770	720.00
LASTING PAWS PET MEMORIA...	LC10391-I-0061	04/04/2025	ANIMAL CREMATION	101-1006-48598	411.86
TYLER TECHNOLOGIES INC	025-502629	04/11/2025	TYLER TUTORING-FINANCE,PA...	101-1004-42720	346.80
SIERRA JOINT OFFICE ON AGI...	04/09/2025	04/11/2025	OPEN PO FOR SUBRECIPIENT ...	101-1000-60725	8,750.00
SCRDA	040125	04/11/2025	SCRDA BILL FOR FY 24-25	101-1007-48599	45,568.25
HEALTH CARE AUTHORITY AC...	04092025	04/11/2025	CIVIC CENTER DEPOSIT REFU...	101-1099-34348	250.00
WILSON & COMPANY INC ENG...	131254	04/11/2025	ON CALL GRANT MANAGEME...	101-1010-48598	5,666.46
WILSON & COMPANY INC ENG...	135179	04/11/2025	ON CALL GRANT MANAGEME...	101-1010-48598	9,722.30
KATHRYN ELLIOTT DBA CIVILIT...	154	04/11/2025	GOVERNMENT RELATIONS	101-1000-43598	3,238.13

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SUN VALLEY INC	179591, 179594, 179631, 179...	04/11/2025	OPEN PO FOR SUN VALLEY M...	101-1014-44607	591.34
SUN VALLEY INC	179701, 179702, 179722, 179...	04/11/2025	OPEN PO FIELD SUPPLIES FY25...	101-1009-44607	14.78
BAKER & TAYLOR INC	2038896400	04/11/2025	LIBRARY MATERIALS FOR PUBL..	101-1016-44830	3,019.74
BAKER & TAYLOR INC	2038920891	04/11/2025	LIBRARY MATERIALS FOR PUBL..	101-1016-44830	208.77
BAKER & TAYLOR INC	2038945968	04/11/2025	LIBRARY MATERIALS FOR PUBL..	101-1016-44830	361.69
BAKER & TAYLOR INC	2038967406	04/11/2025	LIBRARY MATERIALS FOR PUBL..	101-1016-44830	317.93
UNIFIRST HOLDINGS INC DBA ...	2880239136	04/11/2025	EMPLOYEE UNIFORMS FY25	101-1009-42620	37.93
SIERRA AUTO PARTS LLC	333790	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	19.61
SIERRA AUTO PARTS LLC	333837	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	13.20
SIERRA AUTO PARTS LLC	333880	04/11/2025	SPARK PLUGS FOR 12043-G	101-1007-47420	95.92.
SIERRA AUTO PARTS LLC	333881	04/11/2025	BRAKE PARTS FOR RAM 1500	101-1007-47420	218.51
SIERRA AUTO PARTS LLC	333885	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	301.78
SIERRA AUTO PARTS LLC	334005	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	308.33
SIERRA AUTO PARTS LLC	334075	04/11/2025	TRAILER PLUG CONNECTOR	101-1009-47420	9.99
SIERRA AUTO PARTS LLC	334075	04/11/2025	TRAILER LIGHTS	101-1009-47420	46.96
SIERRA AUTO PARTS LLC	334077	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	39.99
SIERRA AUTO PARTS LLC	334113	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	75.89
SIERRA AUTO PARTS LLC	334142	04/11/2025	OIL/BATTERIES/FILTER FOR T...	101-1009-47420	379.26
SIERRA AUTO PARTS LLC	334218	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	48.88
SIERRA AUTO PARTS LLC	334279	04/11/2025	BRAKE PADS & 4 ROTORS	101-1007-47420	418.23
SIERRA AUTO PARTS LLC	334314	04/11/2025	BATTER GOLD, WW 22"	101-1007-47420	193.40
SIERRA AUTO PARTS LLC	334314	04/11/2025	BRAKE PADS,PAINTED ROTORS..	101-1007-47420	417.83
SIERRA AUTO PARTS LLC	334317	04/11/2025	BRAKE PADS,PAINTED ROTORS..	101-1007-47420	22.99
SIERRA AUTO PARTS LLC	334348	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	65.27
SIERRA AUTO PARTS LLC	334486	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	44.98
SIERRA AUTO PARTS LLC	334528	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	9.99
SIERRA AUTO PARTS LLC	334557	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	162.08
SIERRA AUTO PARTS LLC	334624	04/11/2025	OPEN PO FOR JAN-JUNE	101-1012-44607	24.35
DOCUMENT SOLUTION INC	365616	04/11/2025	CITY CLERK OFFICE SHARP OV...	101-1001-43465	504.24
DOCUMENT SOLUTION INC	365616	04/11/2025	CITY MANAGER OFFIC SHARP ...	101-1003-43465	0.29
DOCUMENT SOLUTION INC	365616	04/11/2025	FINANCE OFFICE SHARP OVER...	101-1004-43465	278.58
DOCUMENT SOLUTION INC	365616	04/11/2025	POLICE DEPT SHARP OVERAGE...	101-1007-43465	153.33
DOCUMENT SOLUTION INC	365616	04/11/2025	PARKS DEPT SHARP OVERAGE...	101-1009-43465	17.59
DOCUMENT SOLUTION INC	365616	04/11/2025	FACILITY MANAGEMENT SHA...	101-1014-43465	13.05
ALARM CONTROL TECHNOLOG..	38123	04/11/2025	FIRE ALARM MONITORING OP...	101-1014-47410	26.91
ALARM CONTROL TECHNOLOG..	38124	04/11/2025	FIRE ALARM MONITORING OP...	101-1014-47410	26.91
JAIME F RUBIN LLC	4/2/2025	04/11/2025	OPEN PO FOR LEGAL SERVICES..	101-1000-43597	4,648.14
TEXAS NEW MEXICO NEWSPA...	4/20/2025	04/11/2025	LOST CHECK FINANCE CHARG...	101-1000-43740	35.40
DOMESTIC ABUSE INTERVENT...	4/3/2025	04/11/2025	OPEN PO FOR SUBRECIPIENT ...	101-1000-60725	500.00
THE CLUB OF SIERRA COUNTY	4/8/2025	04/11/2025	OPEN PO FOR SUBRECIPIENT ...	101-1000-60725	2,500.00
SIERRA COUNTY CLERK	80538	04/11/2025	OPEN PO FOR LIENS & MISC R...	101-1001-43740	25.00
GRAINGER INC	9445930465	04/11/2025	TRASH RECEPTACLE ROUND C...	101-1014-43403	5,852.82
GRAINGER INC	9448661380	04/11/2025	72" BENCH WITH BACK GREEN	101-1014-43403	2,501.34
RED WING SHOES OF LAS CRU...	INV-006071	04/11/2025	BOOTS SERVICE CENTER EMP...	101-1012-42620	400.00
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	CITY CLERK'S OFFICE	101-1001-41226	121.82
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	CITY MANAGER'S OFFICE	101-1003-41226	181.56
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	FINANCE / ADMIN SERVICES	101-1004-41226	431.23
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	ANIMAL SHELTER	101-1006-41226	146.23
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	POLICE DEPT	101-1007-41226	1,153.99
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	ANIMAL CONTROL	101-1008-41226	82.87
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	PARKS & RECREATION	101-1009-41226	32.14
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	COMMUNITY DEVELOPEMENT	101-1010-41226	100.66
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	STREET DEPT	101-1011-41226	282.17
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	FLEET SERVICE CENTER	101-1012-41226	193.99
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	COMMUNITY SERVICES	101-1013-41226	77.30
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	FACILITY MANAGEMENT	101-1014-41226	182.66
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	LIBRARY	101-1016-41226	212.40
WILSON & COMPANY INC ENG...	135426	04/15/2025	WATER SYSTEM SERVICES INF...	101-1010-48598	967.15
GANNETT MEDIA CORP	0006999257	04/17/2025	LEGAL AD FOR AUDIT RFP	101-1004-43740	65.18
XEROX CORP OLD	018681007	04/17/2025	PARKS XEROX EQUIP CONTRA...	101-1009-43465	229.69

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
SUPERIOR WEED AND PEST C...	022022312	04/17/2025	OPEN PO FY 25 WEED AND P...	101-1009-47415	3,901.50
XEROX CORP OLD	023302302	04/17/2025	POLICE XEROX EQUIPMENT C...	101-1007-43465	216.81
XEROX CORP OLD	023302310	04/17/2025	CITY MANAGER XEROX EQUI...	101-1003-43465	177.74
INSPECTRE SOLUTIONS INTER...	04142025	04/17/2025	DEPOSIT REFUND CIVIC CENT...	101-1099-34348	250.00
SIERRA ELECTRIC COOP INC	04142025	04/17/2025	DEPOSIT REFUND CIVIC CENT...	101-1099-34348	350.00
WEX BANK	103880858-ACO	04/17/2025	FUEL USAGE FOR ACO/CODES ...	101-1008-43316	220.58
WEX BANK	103880858-FM	04/17/2025	WEX BANK FUEL CARD OPEN P..	101-1014-43316	579.90
WEX BANK	103880858-PD	04/17/2025	FUEL USAGE FOR PD UNITS F...	101-1007-43316	8,437.64
WEX BANK	103880858-SERV	04/17/2025	FUEL OPEN PO FOR FY 2024 - ...	101-1012-43316	458.74
ROTARY CLUB OF TORC	12/7/2024	04/17/2025	ROTARY DUES FOR ANGIE GO...	101-1003-43770	840.00
AMAZON CAPITAL SERVICES I...	17D6-RFQK-3HPH	04/17/2025	PRINTER PAPER	101-1011-44606	37.98
AMAZON CAPITAL SERVICES I...	1FX4-G9GR-V9HK	04/17/2025	OFFICE SUPPLIES	101-1004-44606	69.82
AMAZON CAPITAL SERVICES I...	1MNH-7NV1-1YNT	04/17/2025	OFFICE SUPPLIES	101-1004-44606	364.57
AMAZON CAPITAL SERVICES I...	1MNH-7NV1-1YNT	04/17/2025	SWITCHES FOR SERVER	101-1004-44607	38.61
AMAZON CAPITAL SERVICES I...	1V7Y-93RG-VVNP	04/17/2025	OFFICE SUPPLIES	101-1003-44606	54.74
AMAZON CAPITAL SERVICES I...	1XDP-V69F-1XN3	04/17/2025	OFFICE SUPPLIES	101-1003-44606	56.91
AMAZON CAPITAL SERVICES I...	1XXG-LNVL-16KP	04/17/2025	PRINTER PAPER	101-1011-44606	56.01
ALBUQUERQUE PUBLISHING ...	201020	04/17/2025	LEGAL AD FOR AUDIT RFP	101-1004-43740	86.79
STANTEC CONSULTING SERVI...	2381387	04/17/2025	EVALUATION & DEVELOPMEN...	101-1010-48598	1,494.66
STANTEC CONSULTING SERVI...	2381389.79983	04/17/2025	DEVELOPMENT REVIEW LOVES..	101-1010-48598	1,365.75
STANTEC CONSULTING SERVI...	2381389.81367	04/17/2025	LOVES ADDITIONAL REVIEW S...	101-1010-48598	3,562.79
STANTEC CONSULTING SERVI...	2381389.81487	04/17/2025	1095 E. RIVERSIDE DEVELOPM...	101-1010-48598	5,369.63
UNIFIRST HOLDINGS INC DBA ...	2880220738	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	47.13
UNIFIRST HOLDINGS INC DBA ...	2880222857	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	38.52
UNIFIRST HOLDINGS INC DBA ...	2880225154	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	34.34
UNIFIRST HOLDINGS INC DBA ...	2880227485	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	88.34
UNIFIRST HOLDINGS INC DBA ...	2880229888	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	40.11
UNIFIRST HOLDINGS INC DBA ...	2880232164	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	168.72
UNIFIRST HOLDINGS INC DBA ...	2880234683	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	54.22
UNIFIRST HOLDINGS INC DBA ...	2880237008	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	52.87
UNIFIRST HOLDINGS INC DBA ...	2880241375	04/17/2025	EMPLOYEE UNIFORMS FY25	101-1009-42620	37.93
UNIFIRST HOLDINGS INC DBA ...	2880241390	04/17/2025	UNIFROMS FOR R.SLADE, S.SM..	101-1012-42620	52.87
SIERRA COUNTY SENTINEL	3672	04/17/2025	HELP WANTED ADS - FY24-25 -..	101-1004-43740	426.72
CITY UTILITIES	4/10/2025	04/17/2025	GENERAL FUND OPEN PO FY2...	101-1018-43780	85.05
SIERRA VISTA HOSPITAL SIERR...	4/14/2025	04/17/2025	GRT DISTRIBUTION FY 2024 - ...	101-1017-48599	45,647.21
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	GENERAL FUND CYCLE A&B O...	101-1018-43780	3,120.37
MARLIN LEASING CORPORATI...	40416976	04/17/2025	CLERK'S OFFICE OPEN PO FY2...	101-1001-43465	246.78
MARLIN LEASING CORPORATI...	40416976	04/17/2025	CITY MANAGER OPEN PO FY2...	101-1003-43465	356.58
MARLIN LEASING CORPORATI...	40416976	04/17/2025	FINANCE OFFICE OPEN PO FY...	101-1004-43465	296.14
MARLIN LEASING CORPORATI...	40416976	04/17/2025	POLICE DEPT OPEN PO FY24/...	101-1007-43465	592.28
MARLIN LEASING CORPORATI...	40416976	04/17/2025	PARKS DEPT OPEN PO FY24/25	101-1009-43465	246.78
MARLIN LEASING CORPORATI...	40416976	04/17/2025	FACILITIES DEPT OPEN PO FY...	101-1014-43465	74.04
SIERRA VISTA HOSPITAL SIERR...	41000246	04/17/2025	COLLECTION DRUG TEST FEE ...	101-1004-48599	175.00
QUILL CORPORATION	43559662	04/17/2025	OFFICE SUPPLIES	101-1003-44606	24.12
VALLIANT ENTERPRISES INC	5405-01	04/17/2025	COMPENSATION STUDY	101-1004-48599	3,901.41
QUEST DIAGNOSTICS INC	9214721481	04/17/2025	SCREENING & MRO FEE FY 24-...	101-1004-48599	236.40
XEROX CORP OLD	C18876983	04/17/2025	PARKS XEROX EQUIP CONTRA...	101-1009-43465	217.06
TALON SEPTIC & POTTY SERVI...	I2448	04/17/2025	OPEN PO - PORTABLE TOILET ...	101-1009-43465	1,000.00
RJ BORDER INTERNATIONAL	R400034591.01	04/17/2025	SPARK PLUGS& COIL BOOTS	101-1007-47420	1,030.63
RJ BORDER INTERNATIONAL	R400034594.01	04/17/2025	DAIGNOSTIC QUOTE	101-1007-47420	155.00
TDS	0011389 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	189.95
TDS	0062366 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	149.00
TDS	0062374 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	149.00
TDS	0063562 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	1,344.82
TDS	0063570 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	434.82
TDS	0063620 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	434.82
TDS	0063653 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	600.00
TDS	0063661 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	434.82
TDS	0081010 4/18/2025	04/25/2025	GENERAL OPEN PO FY24/25	101-1018-43780	223.70
TYLER TECHNOLOGIES INC	025-506441	04/25/2025	TYLER TUTORING-FINANCE,PA...	101-1004-42720	346.80

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
MATTHEW 25 FOOD PANTRY ...	04/01/2025	04/25/2025	OPEN PO FOR SUBRECIPIENT ...	101-1000-60725	1,712.50
SIERRA VISTA HOSPITAL SIERR...	04/21/2025	04/25/2025	GRT DISTRIBUTION FY 2024 - ...	101-1017-48599	40,949.04
BULLOCKS INC	0594-40	04/25/2025	FOOD FOR MEETING APRIL 3RD	101-1003-44606	196.43
BULLOCKS INC	0594-40	04/25/2025	FOOD FOR MEETING APRIL 3RD	101-1004-44606	196.44
TURTLEBACK PEST CONTROL I...	106898	04/25/2025	TURTLEBACK PEST CONTROL S...	101-1014-43403	1,074.00
JOSE LUIS SIMENTAL SR	16397	04/25/2025	MAGNETIC IGNIT	101-1012-44607	37.54
AMAZON CAPITAL SERVICES I...	1TLP-MRF4-WFC4	04/25/2025	LAPTOP CHARGERS FOR OFFIC...	101-1007-44606	84.40
POWERON TECHNOLOGY SER...	20617C	04/25/2025	COMMISSION CHAMBERS AUD...	101-1000-44613	25,414.59
OREILLY AUTO PARTS INC	2162-182079	04/25/2025	FILTERS FOR DURANGO	101-1007-47420	30.37
VALLEY VET SUPPLY	277436	04/25/2025	TRUCAN B (ORAL) FOR DOGS	101-1006-45607	929.75
VALLEY VET SUPPLY	277436	04/25/2025	SYRINGES WITH NEEDLES	101-1006-45607	117.45
VALLEY VET SUPPLY	277436	04/25/2025	TRUCAN DAPPI+C DOG VACCI...	101-1006-45607	607.50
UNIFIRST HOLDINGS INC DBA ...	2880243619	04/25/2025	EMPLOYEE UNIFORMS FY25	101-1009-42620	179.60
FOXWORTH GALBRAITH	3337240	04/25/2025	PLYWOOD CDX 1/2"X4'X8'	101-1014-43403	86.64
FOXWORTH GALBRAITH	3337240	04/25/2025	2"X4"X8' WHITE FIR STUDS	101-1014-43403	79.84
COMPANION ANIMAL ACTION...	3RD QUARTER	04/25/2025	OPEN PO FOR SUBRECIPIENT ...	101-1000-60725	375.00
WINDSTREAM CORPORATION	4/16/25, 4/18/25	04/25/2025	CITY MANAGER OPEN PO FY2...	101-1003-43775	90.40
NU WAY LAUNDRY & CLEANE...	40153	04/25/2025	CARPET SERVICES OPEN P.O. ...	101-1014-44607	98.10
QUILL CORPORATION	43666681	04/25/2025	OFFICE SUPPLIES	101-1003-44606	42.99
PG ENTERPRISES, LLC	44399	04/25/2025	200 TONS OF INFIELD MIX	101-1009-44607	12,800.00
PG ENTERPRISES, LLC	44399	04/25/2025	TRACTOR TRAILER HAULING	101-1009-44607	6,600.00
SILVERSKY INC	524062-SI	04/25/2025	GENERAL FUND OPEN PO FY2...	101-1018-43815	1,821.61
VERIZON WIRELESS	6111057511	04/25/2025	CITY CLERK OPEN PO FY24/25	101-1001-43775	260.13
VERIZON WIRELESS	6111057511	04/25/2025	CITY MANAGER OPEN PO FY2...	101-1003-43775	249.65
VERIZON WIRELESS	6111057511	04/25/2025	FINANCE OPEN PO FY24/25	101-1004-43775	252.81
VERIZON WIRELESS	6111057511	04/25/2025	ANIMAL SHELTER OPEN PO FY...	101-1006-43775	110.66
VERIZON WIRELESS	6111057511	04/25/2025	POLICE DEPT OPEN PO FY24/25	101-1007-43775	1,065.34
VERIZON WIRELESS	6111057511	04/25/2025	ANIMAL CONTROL OPEN PO F...	101-1008-43775	78.85
VERIZON WIRELESS	6111057511	04/25/2025	PARKS DEPT OPEN PO FY24/25	101-1009-43775	136.06
VERIZON WIRELESS	6111057511	04/25/2025	COMMUNITY DEVELOPEMENT...	101-1010-43775	49.47
VERIZON WIRELESS	6111057511	04/25/2025	STREETS DEPT OPEN PO FY24/...	101-1011-43775	152.54
VERIZON WIRELESS	6111057511	04/25/2025	FLEET DEPT OPEN PO FY24/25	101-1012-43775	185.90
VERIZON WIRELESS	6111057511	04/25/2025	FACILITIES DEPT OPEN PO FY2...	101-1014-43775	111.85
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	CITY CLERK'S OFFICE	101-1001-41226	121.82
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	CITY MANAGER'S OFFICE	101-1003-41226	207.73
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	FINANCE / ADMIN SERVICES	101-1004-41226	429.12
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	ANIMAL SHELTER	101-1006-41226	129.84
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	POLICE DEPT	101-1007-41226	1,285.20
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	ANIMAL CONTROL	101-1008-41226	82.87
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	PARKS & RECREATION	101-1009-41226	32.14
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	COMMUNITY DEVELOPEMENT	101-1010-41226	100.66
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	STREET DEPT	101-1011-41226	257.86
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	FLEET SERVICE CENTER	101-1012-41226	193.99
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	COMMUNITY SERVICES	101-1013-41226	77.30
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	FACILITY MANAGEMENT	101-1014-41226	212.43
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	LIBRARY	101-1016-41226	212.40
				Fund 101 - General Total:	**327,794.11**
Fund: 201 - Corrections					
SIERRA COUNTY TREASURER	03/01/2025	04/11/2025	HOLD OF PRISONERS FY 24-25	201-1903-48710	2,420.00
SIERRA COUNTY TREASURER	04/01/2025	04/11/2025	HOLD OF PRISONERS FY 24-25	201-1903-48710	2,310.00
SIERRA VISTA HOSPITAL SIERR...	04/07/2025	04/11/2025	CARE OF PRISONERS FY 24-25	201-1903-48598	846.51
				Fund 201 - Corrections Total:	**5,576.51**
Fund: 209 - Fire					
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	FIRE DEPT CYCLE C&D OPEN ...	209-1603-43780	136.59
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	FIRE STATION OPEN PO FY24/...	209-1603-43780	268.83
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	FIRE SOUTH STATION OPEN P...	209-1603-43780	326.51
DOCUMENT SOLUTION INC	365616	04/11/2025	FIRE DEPT SHARP OVERAGE O...	209-1603-43465	10.70
RONALD W HOSKINS JR DBA ...	4/5/2025	04/11/2025	PUMP TESTING	209-1603-47420	1,851.93
XEROX CORP OLD	023302312	04/17/2025	FIRE XEROX EQUIPMENT CON...	209-1603-43465	251.62
AMAZON CAPITAL SERVICES I...	1MWT-QPJY-TMHT	04/17/2025	FD FLAME RESISTANT COVERA...	209-1603-44615	87.39

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
AMAZON CAPITAL SERVICES I...	1MWT-QPJY-TMHT	04/17/2025	FD FLAME RESISTANT COVERA...	209-1603-44615	369.62
AMAZON CAPITAL SERVICES I...	1MWT-QPJY-TMHT	04/17/2025	FD FLAME RESISTANT COVERA...	209-1603-44615	174.78
LYNNS LANDSCAPE	2241	04/17/2025	OPEN PO FOR MONTHLY CLE...	209-1603-47415	525.62
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	FIRE DEPT CYCLE A&B OPEN P...	209-1603-43780	288.01
MARLIN LEASING CORPORATI...	40416976	04/17/2025	FIRE DEPT OPEN PO FY24/25	209-1603-43465	246.78
SCRDA	04125	04/25/2025	FIRE DISPATCHING SERVICES F...	209-1603-48599	10,000.00
WINDSTREAM CORPORATION	4/16/25, 4/18/25	04/25/2025	FIRE DEPT OPEN PO FY24/25	209-1603-43775	126.13
VERIZON WIRELESS	6111057511	04/25/2025	FIRE DEPT OPEN PO FY24/25	209-1603-43775	129.01
				Fund 209 - Fire Total:	**14,793.52**
Fund: 211 - Law Enforce Prot					
POLICE DEPARTMENT BANK O...	1551000	04/04/2025	LIGHT BAR FOR UNIT	211-2003-80810	287.18
POLICE DEPARTMENT BANK O...	20094156446	04/04/2025	UNIFORM PANTS FOR OFFICER	211-2003-44573	182.07
THE LINE LLC	3122	04/04/2025	UNIFORM ITEMS FOR OFFICER	211-2003-44573	181.90
THE LINE LLC	3123	04/04/2025	UNIFORM ITEMS FOR EVIDEN...	211-2003-44573	214.20
POLICE DEPARTMENT BANK O...	713694	04/04/2025	RETIREMENT BADGE FOR ONT...	211-2003-44573	253.27
POLICE DEPARTMENT BANK O...	73045717073470	04/04/2025	LODGING FOR NMLEA TRAINI...	211-2003-42535	1,084.93
POLICE DEPARTMENT BANK O...	73046633649259	04/04/2025	LODGING FOR STREET CRIMES...	211-2003-42535	579.03
POLICE DEPARTMENT BANK O...	73058994980260	04/04/2025	LODGING FOR LNMLGP GRAD...	211-2003-42535	319.74
LAS CRUCES AUTOMOTIVE G...	215325	04/11/2025	COMPRESSOR/EXPANSION VA...	211-2003-47420	2,374.30
THE EMBLEM AUTHORITY	48439	04/11/2025	BREAST CANCER AWARENESS ...	211-2003-44573	270.00
MESILLA VALLEY COMMERCIA...	26468	04/17/2025	REAR ALIGNMENT ON ORTIZ ...	211-2003-47420	275.90
MORNING STAR SPORTS LLC	67303	04/24/2025	Police Bicycle Tune-Ups	211-2003-47420	131.50
MOBILE CRIME SCENE ACAD...	025-6014	04/25/2025	CRIME SCENE INVESTIGATION...	211-2003-42535	2,750.00
KAUFMANS WEST LLC	10919V	04/25/2025	NAMETAPE FOR OFFICER	211-2003-44573	13.99
THE LINE LLC	3131 / $287.30	04/25/2025	OPEN PO FOR UNIFORM ITEM...	211-2003-44573	287.30
THE LINE LLC	3132 / $102.00	04/25/2025	OPEN PO FOR MISC. ITEMS NE...	211-2003-44573	102.00
THE LINE LLC	3132 / $238.46	04/25/2025	OPEN PO FOR UNIFORM ITEM...	211-2003-44573	238.46
JESSICA MULLER DBA FREED...	4599212	04/25/2025	DOOR GREEN TINT/CARBON ...	211-2003-47420	378.00
				Fund 211 - Law Enforce Prot Total:	**9,923.77**
Fund: 214 - Lodgers Tax					
RUANNA WALDRUM	17	04/04/2025	WEBSITE/ MULTI-MEDIA UPD...	214-2540-60725	3,000.00
RUANNA WALDRUM	18	04/04/2025	WEBSITE/ MULTI-MEDIA UPD...	214-2540-60725	1,020.80
INTEGRATED ENVIRONMENTA...	419	04/04/2025	RENT/CAM CHARGES FOR CO...	214-2540-43466	1,875.26
VETERANS MEMORIAL TRUST ...	7	04/04/2025	OPEN PO FOR LODGERS TAX ...	214-2560-60725	319.31
VETERANS MEMORIAL TRUST ...	8	04/04/2025	OPEN PO FOR LODGERS TAX ...	214-2560-60725	319.31
GERONIMO TRAIL SCENIC BY...	04/04/2025	04/11/2025	OPEN PO FOR LODGERS TAX S...	214-2540-60725	466.67
SIERRA COUNTY ARTS COUNCIL	3/17/2025	04/11/2025	OPEN PO FOR LODGERS TAX ...	214-2560-60725	564.62
SIERRA COUNTY ROCK & GEM...	4/10/2025	04/11/2025	OPEN PO FOR LODGERS TAX ...	214-2560-60725	2,063.09
MAINSTREET TRUTH OR CONS...	4/9/2025	04/11/2025	OPEN PO FOR LODGERS TAX S...	214-2540-60725	15,000.00
SIERRA COUNTY ROCK & GEM...	4/11/2025	04/17/2025	OPEN PO FOR LODGERS TAX ...	214-2560-60725	1,255.32
				Fund 214 - Lodgers Tax Total:	**25,884.38**
Fund: 216 - Muni Street					
WAGNER EQUIPMENT CO	S12W0857762	04/04/2025	SERVICE CALL FOR FAULT COD...	216-4503-47420	1,769.09
WAGNER EQUIPMENT CO	S12W0855107	04/05/2025	SERVICE CALL	216-4503-47420	892.89
SUN VALLEY INC	179890	04/11/2025	SAKCRETE SIDE WALKS AND ...	216-4503-44607	293.58
MICHAEL K NICHOLS DBA K & ...	2659	04/11/2025	PAINT AND MARKING SUPPLIES	216-4503-44607	415.08
SIERRA AUTO PARTS LLC	334153	04/11/2025	BATTERY FOR BOMAG	216-4503-47420	150.16
SIERRA AUTO PARTS LLC	334545	04/11/2025	DRILL BITS	216-4503-44607	46.01
B & H OIL COMPANY	4/1/2025 STREET	04/11/2025	DIESEL- OPEN PO FY 24/25	216-4503-43316	1,249.09
WARM SPRINGS RENT ALL	58179	04/11/2025	SAW BLADE	216-4503-44607	270.94
WILSON & COMPANY INC ENG...	133176	04/15/2025	PROFESSIONAL ENG DESIGN S...	216-7026-48598	34,387.64
WILSON & COMPANY INC ENG...	133913	04/15/2025	PROFESSIONAL ENG DESIGN S...	216-7026-48598	34,374.53
WILSON & COMPANY INC ENG...	135595	04/15/2025	PROFESSIONAL ENG DESIGN S...	216-7026-48598	10,588.30
PETES EQUIPMENT INC	0035412	04/17/2025	EGLIN PELICAN PARTS	216-4503-47420	2,183.28
AMAZON CAPITAL SERVICES I...	1DJP-4PCT-17NL	04/17/2025	PAGE STAMP	216-4503-43403	42.70
AMAZON CAPITAL SERVICES I...	1MJT-JYGP-YF7T	04/17/2025	ICE MACHINE	216-4503-44613	599.99
PAVEMENT SEALANTS & SUPP...	25273	04/17/2025	HIGH PERFORMANCE PERMA...	216-4503-43550	5,253.69
MICHAEL K NICHOLS DBA K & ...	2630	04/17/2025	AEROSOL CANS FOR CLEANING...	216-4503-47420	600.83
DESERT MOUNTAIN PAINTING...	274	04/17/2025	PAINT OF PARKING LOT	216-4503-43550	7,748.81

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
UNIFIRST HOLDINGS INC DBA ...	2880207987	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	70.61
UNIFIRST HOLDINGS INC DBA ...	2880210074	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	37.61
UNIFIRST HOLDINGS INC DBA ...	2880211998	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	47.73
UNIFIRST HOLDINGS INC DBA ...	2880214176	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	52.79
UNIFIRST HOLDINGS INC DBA ...	2880227459	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	41.24
UNIFIRST HOLDINGS INC DBA ...	2880234679	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	194.06
UNIFIRST HOLDINGS INC DBA ...	2880236999	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	154.47
UNIFIRST HOLDINGS INC DBA ...	2880239140	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	62.85
UNIFIRST HOLDINGS INC DBA ...	2880241379	04/17/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	59.72
MARLIN LEASING CORPORATI...	40412197	04/17/2025	STREET DEPT SHARP EQUIPM...	216-4503-43465	198.07
NORTHERN TOOL & EQUIPME...	54698235	04/17/2025	RAKES & SHOVELS	216-4503-44607	170.00
NORTHERN TOOL & EQUIPME...	54754211	04/17/2025	RAKES & SHOVELS	216-4503-44607	130.00
NORTHERN TOOL & EQUIPME...	54755124	04/17/2025	RAKES & SHOVELS	216-4503-44607	170.00
UNIFIRST HOLDINGS INC DBA ...	2880243620	04/25/2025	EMPLOYEE UNIFORMS - FY 24 ...	216-4503-42620	59.72
INTERWEST SAFETY SUPPLY LLC	91914	04/25/2025	SOLAR SIGNS	216-4503-43550	19,950.00
				Fund 216 - Muni Street Total:	**122,265.48**
Fund: 294 - State Library					
TDS	3/18/2025-LIB	03/27/2025	INTERNET SERVICE LIBRARY O...	294-5003-60834	99.95
DOCUMENT SOLUTION INC	365616	04/11/2025	LIBRARY SHARP OVERAGE OP...	294-5003-43465	39.65
CENTER POINT LARGE PRINT	2150266	04/17/2025	PLATINIM SPOTLIGHT SERIES (...	294-5003-60834	589.68
CENTER POINT LARGE PRINT	2150266	04/17/2025	PREMIER MYSTERY SERIES (24)	294-5003-60834	575.28
CENTER POINT LARGE PRINT	2150266	04/17/2025	PLATINUM FICTION SERIES (24)	294-5003-60834	604.08
CENTER POINT LARGE PRINT	2150266	04/17/2025	PREMIER FICTION SERIES (24)	294-5003-60834	575.28
CENTER POINT LARGE PRINT	2150266	04/17/2025	WESTERN SERIES LEVEL 1 (24)	294-5003-60834	560.88
CENTER POINT LARGE PRINT	2150266	04/17/2025	PLATINUM MYSTERY SERIES (...	294-5003-60834	604.08
CENTER POINT LARGE PRINT	2150266	04/17/2025	STERLING MYSTERY SERIES (24)	294-5003-60834	589.68
CENTER POINT LARGE PRINT	2150266	04/17/2025	PLATINUM NONFICTION SERIE...	294-5003-60834	589.68
MARLIN LEASING CORPORATI...	40416976	04/17/2025	LIBRARY OPEN PO FY24/25	294-5003-43465	320.82
THE LIBRARY CORPORATION	INV11002947	04/17/2025	PROQUEST SYNDETICS SOFT...	294-5003-60834	1,945.10
TDS	0059024 4/18/2025	04/25/2025	INTERNET SERVICE LIBRARY O...	294-5003-60834	99.95
VERIZON WIRELESS	6111057511	04/25/2025	LIBRARY OPEN PO FY24/25	294-5003-43775	169.42
				Fund 294 - State Library Total:	**7,363.53**
Fund: 295 - Muni Pool					
POOL BANK OF AMERICA	20250553	04/04/2025	SHIPPING	295-4803-44607	8.00
POOL BANK OF AMERICA	20250553	04/04/2025	DOLPHIN REMOTE PRO WIREL...	295-4803-44607	99.99
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	POOL CYCLE C&D OPEN PO F...	295-4803-43780	1,546.14
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	SWIMMING POOL OPEN PO F...	295-4803-43780	33.29
MARLIN LEASING CORPORATI...	40416976	04/17/2025	POOL OPEN PO FY24/25	295-4803-43465	49.36
JR AQUATIC SERVICES LLC	469	04/25/2025	BACKWASH	295-4803-44607	385.85
VERIZON WIRELESS	6111057511	04/25/2025	POOL OPEN PO FY24/25	295-4803-43775	86.93
				Fund 295 - Muni Pool Total:	**2,209.56**
Fund: 296 - PD GRT					
ADSLCNM INC DBA AMERICAN..	0532455	04/04/2025	DOCUMENT DESTRUCTION SE...	296-2403-48598	123.60
WORKMED OCCUPATIONAL H...	EM009501	04/04/2025	CERT. BY WAIVER MEDICAL E...	296-2403-48598	598.67
PUBLIC SAFETY PSYCHOLOGY ...	27962	04/11/2025	PSYCHOLOGICAL EVALUATION...	296-2403-48598	2,260.13
GALLS LLC	031091930	04/25/2025	WORK BOOTS FOR EXECUTIVE...	296-2403-44615	100.94
WORKMED OCCUPATIONAL H...	EM010287	04/25/2025	MEDICAL EVALUATIONS FOR ...	296-2403-48598	1,197.34
				Fund 296 - PD GRT Total:	**4,280.68**
Fund: 303 - Vet Wall					
WINDSTREAM CORPORATION	4/16/25, 4/18/25	04/25/2025	VETERANS WALL OPEN PO FY...	303-4703-43775	245.44
				Fund 303 - Vet Wall Total:	**245.44**
Fund: 304 - Senior Grants					
SIERRA JOINT OFFICE ON AGI...	1	04/17/2025	JUNIOR BILL APPRORIATION ...	304-4903-43999	35,000.00
				Fund 304 - Senior Grants Total:	**35,000.00**
Fund: 312 - R&R Airport					
QT PETROLEUM ON DEMAND ...	0487-SP2025C	04/04/2025	M400 CELL DATA PLAN MICR...	312-7028-44607	480.00
MORROW ENTERPRISES INC	4 - FOUR	04/11/2025	CONSTRUCTION SERVICES AIR...	312-7024-47415	48,257.00
MORROW ENTERPRISES INC	4 - FOUR	04/11/2025	CONSTRUCTION SERVICES AIR...	312-7035-47415	233,091.06

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
MORROW ENTERPRISES INC	4 - FOUR	04/11/2025	CONSTRUCTION SERVICES AIR...	312-7036-47415	69,377.07
MORROW ENTERPRISES INC	4 - FOUR	04/11/2025	CONSTRUCTION SERVICES AIR...	312-7037-47415	4,961.57
MORROW ENTERPRISES INC	4 - FOUR	04/11/2025	CONSTRUCTION SERVICES AIR...	312-7050-47415	30,257.00
DELTA AIRPORT CONSULTANT...	CA-7	04/25/2025	REHAB TERM APRON BIDDING...	312-7024-47415	18,667.33
				Fund 312 - R&R Airport Total:	**405,091.03**
Fund: 315 - CI Reserve					
WILSON & COMPANY INC ENG...	134865	04/15/2025	SYSTEM REDUNDANCY & HYD...	315-7027-48598	67,860.73
WILSON & COMPANY INC ENG...	135424	04/15/2025	SYSTEM REDUNDANCY & HYD...	315-7027-48598	112,992.33
				Fund 315 - CI Reserve Total:	**180,853.06**
Fund: 320 - USDA WATER SYSTEM IMPROVEMENTS					
WILSON & COMPANY INC ENG...	130747	04/25/2025	ENGINEERING SERVICES MSD...	320-6603-80860	18,750.79
WILSON & COMPANY INC ENG...	131902	04/25/2025	ENGINEERING SERVICES MSD...	320-6603-80860	2,407.96
				Fund 320 - USDA WATER SYSTEM IMPROVEMENTS Total:	**21,158.75**
Fund: 340 - ROAD/STREET PROJECTS					
WILSON & COMPANY INC ENG...	135586	04/15/2025	PERSHING ST/2ND ST RECONS...	340-7031-43550	9,595.67
WILSON & COMPANY INC ENG...	135586	04/15/2025	PERSHING ST/2ND ST RECONS...	340-7031-45600	3,198.59
				Fund 340 - ROAD/STREET PROJECTS Total:	**12,794.26**
Fund: 370 - WATER TRUST BOARD PROJECTS					
WILSON & COMPANY INC ENG...	136021	04/25/2025	ENGINEERING SERVICES CANT...	370-7019-80847	13,791.35
				Fund 370 - WATER TRUST BOARD PROJECTS Total:	**13,791.35**
Fund: 380 - OTHER STATE FUNDED PROJECTS					
WILSON & COMPANY INC ENG...	135543	04/15/2025	WA SYSTEM IMPROVEMENTS ...	380-7034-80860	30,535.57
BELSON OUTDOORS LLC	377611	04/17/2025	SMOKERS WASTE RECEPTACLE...	380-7033-44607	917.00
BELSON OUTDOORS LLC	377611	04/17/2025	SHIPPING	380-7033-44607	456.89
BELSON OUTDOORS LLC	377611	04/17/2025	SMOKERS WASTE RECEPTACLE...	380-7033-44607	917.00
				Fund 380 - OTHER STATE FUNDED PROJECTS Total:	**32,826.46**
Fund: 403 - Pledge State DEBT SERVICE					
BANK OF THE SOUTHWEST	3/16/2025	04/04/2025	MTHLY INTEREST PYMTS	403-1203-90910	5,214.51
BANK OF THE SOUTHWEST	3/24/2025	04/04/2025	INTEREST PAYMENTS WISPI 2 ...	403-1203-90910	45.89
NEW MEXICO FINANCE AUTH...	4/2/2025	04/04/2025	NMFA LOAN PYMT TORC 18	403-1203-12918	690.62
NEW MEXICO FINANCE AUTH...	4/2/2025	04/04/2025	NMFA LOAN PYMT TORC 19	403-1203-12919	7,598.73
NEW MEXICO FINANCE AUTH...	4/2/2025	04/04/2025	NMFA LOAN PYMT PPRF-5652	403-1203-12952	15,659.32
NEW MEXICO FINANCE AUTH...	4/2/2025	04/04/2025	NMFA LOAN PYMT DW 4794	403-1203-90905	2,930.25
NEW MEXICO FINANCE AUTH...	4/2/2025	04/04/2025	NMFA LOAN PYMT DW 4794	403-1203-90910	194.74
NEW MEXICO FINANCE AUTH...	4/2/2025	04/04/2025	NMFA LOAN PYMT DW 4794	403-1203-90925	5.38
				Fund 403 - Pledge State DEBT SERVICE Total:	**32,339.44**
Fund: 501 - Cemetary					
ALL FUNERAL SERVICES	22146652	04/04/2025	INVENTORY MANAGEMENT ...	501-1803-48599	440.00
HOT SPRINGS CEMETERY ASS...	4/1/2025	04/04/2025	HOT SPRINGS CEMETERY CON...	501-1803-47415	1,000.00
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	CEMETERY CYCLE A&B OPEN ...	501-1803-43780	503.95
				Fund 501 - Cemetary Total:	**1,943.95**
Fund: 502 - UTILITY OFFICE-UTILITY BILLING					
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	UTILITY BILLING OFFICE CYCLE...	502-3601-43780	305.14
DOCUMENT SOLUTION INC	365616	04/11/2025	UTILITY OFFICE SHARP OVERA...	502-3601-43465	56.65
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	UTILITY OFFICE	502-3601-41226	197.34
XEROX CORP OLD	023302311	04/17/2025	UTILITY OFFICE XEROX EQUIP...	502-3601-43465	454.05
MARLIN LEASING CORPORATI...	40416976	04/17/2025	UTILITY OFFICE OPEN PO FY2...	502-3601-43465	394.86
VERIZON WIRELESS	6111057511	04/25/2025	UTILITY BILLING OPEN PO FY2...	502-3601-43775	193.40
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	UTILITY OFFICE	502-3601-41226	197.33
				Fund 502 - UTILITY OFFICE-UTILITY BILLING Total:	**1,798.77**
Fund: 503 - Electric					
TDS	3/18/2025	03/27/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43780	434.82
MIKE TORRES DBA CD TECHN...	1049	04/04/2025	IT SERVICE ELECTRIC DEPT OP...	503-3702-48598	568.44
AMAZON CAPITAL SERVICES I...	1PM1-9DC1-X9XY	04/04/2025	WIRE ROPE CABLE CLAMP	503-3702-44607	13.99
AMAZON CAPITAL SERVICES I...	1YXY-GD6D-3DL6	04/04/2025	500 FT. WIRE CENTER ROPE	503-3702-44607	212.88
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	ELECTRIC DEPT CYCLE C&D O...	503-3702-43780	4,970.36
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43780	69.30

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC BANK OF AMERICA	50304739888610032012	04/04/2025	WATER	503-3702-44607	65.64
ALTEC INDUSTRIES INC	51632412	04/04/2025	DIAGNOSE AND REPAIR HYDR...	503-3702-47420	960.15
WESTERN UNITED ELECTRIC	6136375	04/04/2025	DEADEND GRIP #4	503-3702-44607	102.48
WESTERN UNITED ELECTRIC	6136376	04/04/2025	DEADEND GRIP #4	503-3702-44607	80.52
WESTERN UNITED ELECTRIC	6137829	04/04/2025	SQARE WASHER 2-1/4X3/16	503-3702-44607	59.94
WESTERN UNITED ELECTRIC	6137831	04/04/2025	CONN H-TYPE 1/0-4ACSR 2/0-3	503-3702-44607	252.50
WESTERN UNITED ELECTRIC	6138142	04/04/2025	2/0-3C RUNCINA 1500FT	503-3702-44607	2,486.92
B&D INDUSTRIES INC	8251401/1	04/04/2025	NMGRT	503-3702-47415	4,396.88
B&D INDUSTRIES INC	8251401/1	04/04/2025	POLE REPLACEMENT	503-3702-47415	52,500.00
SIERRA ELECTRIC COOP INC	04/02/2025	04/11/2025	MIMS CITY LIGHTS- OPEN PO ...	503-3702-43780	583.51
SIERRA ELECTRIC COOP INC	04/04/2025	04/11/2025	POWER SERVICES-OPEN PO FY...	503-3702-50795	193,043.27
SAENZ CONSTRUCTION	04072025	04/11/2025	INSTALL 3 6" PIPES IN CONCR...	503-3702-47415	2,300.00
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	2XL FR SHIRTS- BO, WILLIE & ...	503-3702-42620	1,654.74
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	JEANS- JOSH BREUER	503-3702-42620	179.94
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	JEANS- WILLIE MONTOYA	503-3702-42620	251.34
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	JEANS- CHRIS REES	503-3702-42620	251.34
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	LARGE FR SHIRTS- JOSH BREU...	503-3702-42620	479.94
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	COMPOSITE TOE BOOTS- BO ...	503-3702-44615	107.99
AMAZON CAPITAL SERVICES I...	1DN7-QC9H-1TQJ	04/11/2025	STEEL TOE BOOTS- WILLIE M...	503-3702-44615	164.99
DOCUMENT SOLUTION INC	365616	04/11/2025	ELECTRIC DEPT SHARP OVERA...	503-3702-43465	13.12
LANDIS+GYR TECHNOLOGY INC	90408599	04/11/2025	SaaS MONTHLY FLAT FEE- OP...	503-3702-43770	1,630.00
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	ELECTRIC DEPT	503-3702-41226	421.13
AMERICAN PUBLIC POWER AS...	000208256	04/17/2025	ANNUAL APPA DUES- ELECTRIC	503-3702-43770	4,195.40
TRI STATE GENERATION & TR...	1058017	04/17/2025	POWER SERVICE- OPEN PO FY...	503-3702-50795	40,417.82
AMAZON CAPITAL SERVICES I...	11R7-7VHX-TVNN	04/17/2025	METAL SHELF	503-3702-44606	86.99
TWIN PALMS EMBROIDERY LLC	2294	04/17/2025	UNIFORM EMBROIDERY- BO, ...	503-3702-42620	168.00
CITY UTILITIES	4/10/2025	04/17/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43780	9.45
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	ELECTRIC DEPT CYCLE A&B OP...	503-3702-43780	242.41
MARLIN LEASING CORPORATI...	40416976	04/17/2025	ELECTRIC DEPT OPEN PO FY2...	503-3702-43465	123.40
ZIA UTILITY SERVICES LLC	5189	04/17/2025	NEW CLASS 2 MOLDED SLEEV...	503-3702-44615	475.00
ZIA UTILITY SERVICES LLC	5189	04/17/2025	SLEEVE TESTING	503-3702-44615	143.00
ZIA UTILITY SERVICES LLC	5189	04/17/2025	GLOVE TESTING	503-3702-44615	264.00
VERIZON WIRELESS	6110087333	04/17/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43775	53.71
WESTERN UNITED ELECTRIC	6139039	04/17/2025	INSULATED DEADEND POLYM...	503-3702-44607	694.08
WESTERN UNITED ELECTRIC	6139039	04/17/2025	OVALEYE BOLT 5/8X12	503-3702-44607	442.00
WESTERN UNITED ELECTRIC	6139039	04/17/2025	INSULATED SPOOL 3 GRAY 53-2	503-3702-44607	67.50
WESTERN UNITED ELECTRIC	6139039	04/17/2025	CUTOUT 15KV	503-3702-44607	1,501.65
WESTERN UNITED ELECTRIC	6139082	04/17/2025	INSULATED FIBRE 15K 24"	503-3702-44607	514.60
WESTERN UNITED ELECTRIC	6139705	04/17/2025	400 AMP SECONDARY CURRE...	503-3702-44607	787.46
KINGS LOCKSMITH	DF026	04/17/2025	REMOTE KEY AND PROGRAM...	503-3702-47420	325.00
WESTERN AREA POWER ADM...	JJPB1798A0325	04/17/2025	BASE DEMAND & BASE ENER...	503-3702-50795	46,805.62
SSA SOLAR OF NM 4 LLC MN8	NM-14-015A-202503-01	04/17/2025	POWER SERVICES- OPEN PO FY..	503-3702-50795	6,665.76
TDS	0063638 4/18/2025	04/25/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43780	434.82
TRANSMISSION & DISTRIBUTI...	16710	04/25/2025	EL DISTRIBUTION SYSTEM ST...	503-3702-48598	24,460.38
SILVERSKY INC	524062-SI	04/25/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43815	140.12
VERIZON WIRELESS	6111057511	04/25/2025	ELECTRIC DEPT OPEN PO FY24...	503-3702-43775	193.94
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	ELECTRIC DEPT	503-3702-41226	421.14
				Fund 503 - Electric Total:	**397,889.38**
Fund: 504 - Water					
TDS	3/18/2025	03/27/2025	WATER DEPT OPEN PO FY24/...	504-3803-43780	434.82
4x4 SERVICES AND CONSULTS...	032525	04/04/2025	JESSE COLE CONTRACT FOR ...	504-3803-48598	1,354.69
MIKE TORRES DBA CD TECHN...	1049	04/04/2025	IT SERVICE WATER DEPT OPEN...	504-3803-48598	568.43
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	WATER DEPT CYCLE C&D OP...	504-3803-43780	10,005.71
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	WATER DEPT OPEN PO FY24/...	504-3803-43780	267.94
BULLOCKS INC	04/01/2025	04/11/2025	OPEN PO FOR MARCH 2025	504-3803-44607	35.27
SUN VALLEY INC	179464, 179479, 179531, 179...	04/11/2025	OPEN PO FOR MARCH 2025	504-3803-44607	327.97
CORTEZ GAS COMPANY	3/28/2025	04/11/2025	W/WW- PROPANE GAS FOR O...	504-3803-43316	150.34
SIERRA AUTO PARTS LLC	334648	04/11/2025	0W40 FULL SYN OIL	504-3803-47420	83.88
TAXATION AND REVENUE	4/10/2025	04/11/2025	WATER CONSERVATION FEE FY..	504-3803-43797	2,072.55
STEVE BELL CONSTRUCTION	C18753	04/11/2025	BASE COURSE AND BEDDING	504-3803-47415	540.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
USA BLUEBOOK	INV00661859	04/11/2025	MARKING PAINT FOR WATER ...	504-3803-44607	172.39
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	WATER DEPT	504-3803-41226	302.66
WEX BANK	103880858-CMO	04/17/2025	W/WW- WEX FUEL FOR TRAV...	504-3803-43316	50.51
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	WATER DEPT CYCLE A&B OPEN..	504-3803-43780	325.47
MARLIN LEASING CORPORATI...	40416976	04/17/2025	WATER DEPT OPEN PO FY24/...	504-3803-43465	49.36
POWER FORD	914667	04/17/2025	REPAIRS FOR FORD F-150	504-3803-47420	4,853.90
POWER FORD	917364	04/17/2025	REPAIRS FOR FORD F-150	504-3803-47420	232.25
TDS	0063687 4/18/2025	04/25/2025	WATER DEPT OPEN PO FY24/...	504-3803-43780	434.82
NEWGEN STRATEGIES AND SO...	20628	04/25/2025	WA/WW COMPREHENSIVE SE...	504-3803-48598	1,056.62
B & H OIL COMPANY	4/1/2025 WA	04/25/2025	OPEN PO FY 24-25 FUEL WTR ...	504-3803-43316	806.38
SILVERSKY INC	524062-SI	04/25/2025	WATER DEPT OPEN PO FY24/...	504-3803-43815	140.12
VERIZON WIRELESS	6111057511	04/25/2025	WATER DEPT OPEN PO FY24/...	504-3803-43775	262.75
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	WATER DEPT	504-3803-41226	302.66
				Fund 504 - Water Total:	**24,831.49**
Fund: 505 - Solid Waste					
TDS	3/18/2025	03/27/2025	SANITATION OPEN PO FY24/25	505-3904-43780	434.82
MIKE TORRES DBA CD TECHN...	1049	04/04/2025	IT SERVICE SANITATION DEPT ...	505-3904-48598	568.44
CITY OF LAS CRUCES	108251	04/04/2025	SCSWA WASTE DISPOSAL	505-3904-45601	51,104.68
SANITATION BANK OF AMERI...	292563, 119223, C64249, 10, ...	04/04/2025	SAGE HOTEL STAY & MEALS	505-3904-42720	426.68
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	SANITATION DEPT CYCLE C&D...	505-3904-43780	614.11
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	RECYCLE CENTER OPEN PO FY...	505-3904-43780	75.61
SANITATION BANK OF AMERI...	56132113342218-81529, 561...	04/04/2025	OSHA 8 HOUR HAZWOPER ON...	505-3904-42720	79.90
MORNING STAR SPORTS LLC	67149	04/04/2025	CITY LOGO PATCHES 3" & EM...	505-3904-42620	84.00
WAGNER EQUIPMENT CO	P12C0477612	04/04/2025	PEDAL ASSYMBLY	505-3904-47420	219.61
DOCUMENT SOLUTION INC	365616	04/11/2025	SANITATION DEPTSHARP OVE...	505-3904-43465	23.23
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	SOLID WASTE DEPT	505-3904-41226	542.42
XEROX CORP OLD	023302303	04/17/2025	SOLID WASTE XEROX EQUIPM...	505-3904-43465	30.18
AUTOZONE STORES LLC	02529334855	04/17/2025	SP-DEF SHOP PRO DEF	505-3904-44607	116.28
WEX BANK	103880858-SANI	04/17/2025	WEX- DIESEL & GASOLINE	505-3904-43316	4,156.04
BORDER RECAPPING LLC BMO..	25-0247709-003	04/17/2025	REPLENISH VARIOUS TRASH T...	505-3904-44607	6,804.96
CITY UTILITIES	4/10/2025	04/17/2025	SANITATION DEPT OPEN PO F...	505-3904-45601	35,191.09
MARLIN LEASING CORPORATI...	40416976	04/17/2025	SOLID WASTE OPEN PO FY24/...	505-3904-43465	123.40
TDS	0063588 4/18/2025	04/25/2025	SANITATION OPEN PO FY24/25	505-3904-43780	434.82
AMAZON CAPITAL SERVICES I...	1CQD-J13M-VJTH	04/25/2025	OFFICE & CLESANING SUPPLIE...	505-3904-44606	873.00
AMAZON CAPITAL SERVICES I...	1QH6-MVVX-V97H	04/25/2025	500-PK ELECTROLYTE POWDER..	505-3904-44615	222.00
AMAZON CAPITAL SERVICES I...	1QH6-MVVX-V97H	04/25/2025	KEEN UTILITY WOM EV 6" CO...	505-3904-44615	134.67
SILVERSKY INC	524062-SI	04/25/2025	SOLID WASTE DEPT OPEN PO ...	505-3904-43815	140.13
VERIZON WIRELESS	6111057511	04/25/2025	SANITATION OPEN PO FY24/25	505-3904-43775	156.96
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	SOLID WASTE DEPT	505-3904-41226	542.41
				Fund 505 - Solid Waste Total:	**103,099.44**
Fund: 506 - WWTP					
TDS	3/18/2025	03/27/2025	WASTE WATER OPEN PO FY24...	506-4005-43780	434.82
4x4 SERVICES AND CONSULTS...	032525	04/04/2025	JESSE COLE CONTRACT FOR ...	506-4005-48598	1,354.69
MIKE TORRES DBA CD TECHN...	1049	04/04/2025	IT SERVICE WASTE WATER OP...	506-4005-48598	568.44
4 RIVERS EQUIPMENT	1755482	04/04/2025	MISC FILTERS	506-4005-47420	492.78
CITY UTILITIES	3/20/2025, 3/31/2025	04/04/2025	WASTE WATER DEPT CYCLE C...	506-4005-43780	10,312.79
NEW MEXICO GAS COMPANY ...	3/26/2025	04/04/2025	VACUUM STATION OPEN PO F...	506-4005-43780	36.09
BULLOCKS INC	04/01/2025	04/11/2025	OPEN PO FOR MARCH 2025	506-4005-44607	35.28
TERI I CATES DBA TLC PEST C...	10904	04/11/2025	PEST CONTROL	506-4005-47425	86.70
SUN VALLEY INC	179464, 179479, 179531, 179...	04/11/2025	OPEN PO FOR MARCH 2025	506-4005-44607	327.96
CORTEZ GAS COMPANY	3/28/2025	04/11/2025	W/WW- PROPANE GAS FOR O...	506-4005-43316	150.34
DOCUMENT SOLUTION INC	365616	04/11/2025	WASTE WATER DEPT SHARP ...	506-4005-43465	76.37
B & H OIL COMPANY	4/1/2025 WW	04/11/2025	OPEN PO FY 24-25 FOR DESIEL...	506-4005-43316	161.35
VILLAGE OF WILLIAMSBURG	4/10/2025	04/11/2025	SEWER RECEIPTS FY 2024 - 20...	506-4005-48798	2,990.79
NM UTILITY OPERATOR CERTIF..	4/4/2025	04/11/2025	PATRICK LOVEALL WWS2	506-4005-43770	30.00
B&M INDUSTRIAL INC DBA B...	5518155	04/11/2025	TEAR DOWN AND EVALUATIO...	506-4005-47425	810.10
STEVE BELL CONSTRUCTION	C18753	04/11/2025	BASE COURSE AND BEDDING	506-4005-47415	540.00
PURE OPERATIONS LLC	NI250068	04/11/2025	VAC STATION EVALUATION	506-4005-48598	959.12
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	WASTE WATER DEPT	506-4005-41226	230.18
XEROX CORP OLD	023302306	04/17/2025	WASTEWATER XEROX EQUIP...	506-4005-43465	158.20

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WEX BANK	103880858-CMO	04/17/2025	W/WW- WEX FUEL FOR TRAV...	506-4005-43316	50.50
CITY UTILITIES	4/10/2025	04/17/2025	WASTE WATER DEPT OPEN PO...	506-4005-43780	359.10
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	WASTE WATER DEPT CYCLE A...	506-4005-43780	1,840.94
MARLIN LEASING CORPORATI...	40416976	04/17/2025	WASTE WATER OPEN PO FY24...	506-4005-43465	246.78
TDS	0063646 4/18/2025	04/25/2025	WASTE WATER OPEN PO FY24...	506-4005-43780	434.82
NEWGEN STRATEGIES AND SO...	20628	04/25/2025	WA/WW COMPREHENSIVE SE...	506-4005-48598	1,056.62
SILVERSKY INC	524062-SI	04/25/2025	WASTE WATER DEPT OPEN PO...	506-4005-43815	140.12
SMITHCO CONSTRUCTION INC	595-24-018	04/25/2025	EFFLUENT PUMP MOTOR INS...	506-4005-47420	4,915.00
VERIZON WIRELESS	6111057511	04/25/2025	WASTE WATER DEPT OPEN PO...	506-4005-43775	408.09
TURNER ELECTRIC MOTOR INC	85346	04/25/2025	REUSE WATER PUMP MOTOR ...	506-4005-47420	756.13
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	WASTE WATER DEPT	506-4005-41226	160.06
				Fund 506 - WWTP Total:	**30,124.16**
Fund: 508 - Golf Course					
TDS	3/18/2025	03/27/2025	GOLF COURSE OPEN PO FY24/...	508-4303-43780	440.82
MASEK ROCKY MOUNTAIN GO...	02-91978	04/04/2025	GOLF CART LEASE FY 24-25 M...	508-4303-43465	979.28
AMAZON CAPITAL SERVICES I...	1FXX-97GP-DN9C	04/04/2025	RUBBER GOLF TEES FOR DRIV...	508-4303-44607	48.96
EASY PICKER GOLF PRODUCTS	0215697-IN	04/11/2025	DUAL BLEND DRIVING RANGE...	508-4303-44613	878.90
SUN VALLEY INC	179792, 179582, 179647, 179...	04/11/2025	OPEN PO MARCH 2025 UNST...	508-4303-44607	550.78
SUN VALLEY INC	179793	04/11/2025	PAVERS AND BRICKS FOR GOL...	508-4303-44607	295.69
DOCUMENT SOLUTION INC	365616	04/11/2025	GOLF COURSE SHARP OVERA...	508-4303-43465	26.16
B & H OIL COMPANY	4/1/2025 GOLF	04/11/2025	GASOLINE AND DESIEL FOR G...	508-4303-43316	1,039.51
NM RETIREE HEALTH CARE	PPE 2025-04-04	04/11/2025	GOLF COURSE	508-4303-41226	77.96
SIERRA COUNTY SENTINEL	3781	04/17/2025	AD IN SENTINAL NEWSPAPER ...	508-4303-43740	135.47
CITY UTILITIES	4/9/2025 & 4/15/2025	04/17/2025	GOLF COURSE CYCLE A&B OP...	508-4303-43780	2,006.84
MARLIN LEASING CORPORATI...	40416976	04/17/2025	GOLF COURSE OPEN PO FY24...	508-4303-43465	246.78
TDS	0063596 4/18/2025	04/25/2025	GOLF COURSE OPEN PO FY24/...	508-4303-43780	428.82
COUFAL PRATER EQUIPMENT ...	1869652	04/25/2025	SERVICE ON JOHN DEERE M...	508-4303-44607	710.60
VERIZON WIRELESS	6111057511	04/25/2025	GOLF COURSE OPEN PO FY24/...	508-4303-43775	70.65
NM RETIREE HEALTH CARE	PPE 2025-04-18	04/25/2025	GOLF COURSE	508-4303-41226	64.17
				Fund 508 - Golf Course Total:	**8,001.39**
Fund: 509 - Muni Airport					
TECH 45 AIRPORT MANAGEM...	001122	04/04/2025	MONTHLY MANAGEMENT FEE...	509-4403-48598	19,640.35
PINNACLE PROPANE	UI303519	04/04/2025	OPEN PO FY 24/25 FOR AIRP...	509-4403-43780	207.24
SIERRA ELECTRIC COOP INC	04022025	04/11/2025	OPEN PO FOR UTILITIES AT AI...	509-4403-43780	1,062.12
XEROX CORP OLD	023302313	04/17/2025	AIRPORT XEROX EQUIPMENT ...	509-4403-43465	31.58
MARLIN LEASING CORPORATI...	40416976	04/17/2025	AIRPORT OPEN PO FY24/25	509-4403-43465	49.36
WINDSTREAM CORPORATION	4/16/25, 4/18/25	04/25/2025	AIRPORT OPEN PO FY24/25	509-4403-43775	449.27
VERIZON WIRELESS	6111057511	04/25/2025	AIRPORT OPEN PO FY24/25	509-4403-43775	124.31
				Fund 509 - Muni Airport Total:	**21,564.23**
Fund: 600 - Internal Serv					
LAWSON PRODUCTS INC	9312312478	04/04/2025	HARDWARE RESTOCK/NUTS &...	600-7003-44607	321.42
JOSE LUIS SIMENTAL SR	16533	04/11/2025	HEADLIGHT LAMP	600-7003-44607	25.00
OREILLY AUTO PARTS INC	2162-180791	04/11/2025	BULK FILTERS/STOCK REPLENI...	600-7003-44607	151.32
SIERRA AUTO PARTS LLC	334074	04/11/2025	OIL/AIR/HYD FILTERS- JD FILT...	600-7003-44607	938.34
DOCUMENT SOLUTION INC	365616	04/11/2025	FLEET DEPT SHARP OVERAGE ...	600-7003-43465	18.76
LAWSON PRODUCTS INC	9312340852	04/11/2025	HARDWARE RESTOCK/NUTS &...	600-7003-44607	66.50
M & M INDUSTRIES INC	139380	04/17/2025	HYDRAULIC CYLINDER REBUILD	600-7003-47420	444.72
MARLIN LEASING CORPORATI...	40416976	04/17/2025	FLEET DEPT OPEN PO FY24/25	600-7003-43465	74.04
JOSE LUIS SIMENTAL SR	16397	04/25/2025	SOFTWARE UPDATES	600-7003-43815	4,384.60
				Fund 600 - Internal Serv Total:	**6,424.70**
				Grand Total:	**1,849,868.84**

Report Summary

Fund Summary

Fund	Payment Amount
101 - General	327,794.11
201 - Corrections	5,576.51
209 - Fire	14,793.52
211 - Law Enforce Prot	9,923.77
214 - Lodgers Tax	25,884.38
216 - Muni Street	122,265.48
294 - State Library	7,363.53
295 - Muni Pool	2,209.56
296 - PD GRT	4,280.68
303 - Vet Wall	245.44
304 - Senior Grants	35,000.00
312 - R&R Airport	405,091.03
315 - CI Reserve	180,853.06
320 - USDA WATER SYSTEM IMPROVEMENTS	21,158.75
340 - ROAD/STREET PROJECTS	12,794.26
370 - WATER TRUST BOARD PROJECTS	13,791.35
380 - OTHER STATE FUNDED PROJECTS	32,826.46
403 - Pledge State DEBT SERVICE	32,339.44
501 - Cemetary	1,943.95
502 - UTILITY OFFICE-UTILITY BILLING	1,798.77
503 - Electric	397,889.38
504 - Water	24,831.49
505 - Solid Waste	103,099.44
506 - WWTP	30,124.16
508 - Golf Course	8,001.39
509 - Muni Airport	21,564.23
600 - Internal Serv	6,424.70
Grand Total:	**1,849,868.84**

Account Summary

Account Number	Account Name	Payment Amount
101-1000-42310	PER DIEM-GOVERNING ...	689.01
101-1000-43597	ATTORNEY FEES-GOVER...	4,648.14
101-1000-43598	PROFESSIONAL SERV-G...	3,238.13
101-1000-43740	PRINTING AND PUBLISH...	1,215.40
101-1000-44613	NON-CAPITAL ITEMS	25,414.59
101-1000-48599	OTHER CONTRACTUAL S...	2,500.00
101-1000-60725	GRANTS TO SUB-RECIPI...	13,837.50
101-1001-41226	RETIREE INSURANCE	243.64
101-1001-43465	RENT OF EQUIPMENT	751.02
101-1001-43740	PRINTING/PUBLISHING	143.43
101-1001-43775	TELEPHONE	260.13
101-1001-44606	OFFICE SUPPLIES	36.29
101-1003-41226	RETIREE INSURANCE	389.29
101-1003-42310	PER DIEM-OFF CITY MA...	251.65
101-1003-42720	EMPLOYEE TRAINING-OF...	40.76
101-1003-43465	RENT OF EQUIPMENT	534.61
101-1003-43770	SUBSCRIPTION & DUES	1,560.00
101-1003-43775	TELEPHONE	340.05
101-1003-44606	OFFICE SUPPLIES	652.95
101-1004-41226	RETIREE INSURANCE	860.35
101-1004-42310	PER DIEM-ADMIN OFFIC...	500.00
101-1004-42720	EMPLOYEE TRAINING-A...	693.60
101-1004-43465	RENT OF EQUIPMENT	574.72
101-1004-43740	PRINTING/PUBLISHING	640.85
101-1004-43775	TELEPHONE	252.81
101-1004-44606	OFFICE SUPPLIES	1,440.31

Account Summary

Account Number	Account Name	Payment Amount
101-1004-44607	FIELD SUPPLIES - IT	38.61
101-1004-44613	NON-CAPITAL ITEMS	299.00
101-1004-48599	OTHER CONTRACTUAL S...	4,526.92
101-1006-41226	RETIREE INSURANCE	276.07
101-1006-43775	TELEPHONE	110.66
101-1006-45607	DONATION EXPENSE	1,654.70
101-1006-48598	PROFESSIONAL SERVICES	2,168.60
101-1007-41226	RETIREE INSURANCE	2,439.19
101-1007-43316	FUEL	8,437.64
101-1007-43465	RENT OF EQUIPMENT	962.42
101-1007-43775	TELEPHONE	1,271.34
101-1007-44606	OFFICE SUPPLIES	84.40
101-1007-47420	MAINTENANCE VEHICLE...	2,582.88
101-1007-48599	OTHER CONTRACTUAL S...	45,568.25
101-1008-41226	RETIREE INSURANCE	165.74
101-1008-43316	FUEL	220.58
101-1008-43775	TELEPHONE	243.65
101-1008-44606	OFFICE SUPPLIES	274.00
101-1009-41226	RETIREE INSURANCE	64.28
101-1009-42620	UNIFORMS/LINEN-MUNI...	293.39
101-1009-43465	RENT OF EQUIPMENT	1,711.12
101-1009-43770	SUBSCRIPTION & DUES	250.00
101-1009-43775	TELEPHONE	136.06
101-1009-44607	FIELD SUPPLIES-MUNI R...	19,587.00
101-1009-47415	MAINTENANCE--REPAIRS..	4,801.50
101-1009-47420	MAINTENANCE VEHICLE...	436.21
101-1010-41226	RETIREE INSURANCE	201.32
101-1010-43775	TELEPHONE	49.47
101-1010-48598	PROFESSIONAL SERVICES	28,148.74
101-1011-41226	RETIREE INSURANCE	540.03
101-1011-43775	TELEPHONE	152.54
101-1011-44606	OFFICE SUPPLIES	93.99
101-1012-41226	RETIREE INSURANCE	387.98
101-1012-42620	UNIFORM/LINEN-FLEET...	977.12
101-1012-43316	FUEL	458.74
101-1012-43775	TELEPHONE	185.90
101-1012-44607	FIELD SUPPLIES-FLEET M...	1,151.89
101-1013-41226	RETIREE INSURANCE	154.60
101-1014-41226	RETIREE INSURANCE	395.09
101-1014-43316	FUEL	579.90
101-1014-43403	REGULAR BUILDING MA...	10,983.46
101-1014-43465	RENT OF EQUIPMENT	87.09
101-1014-43775	TELEPHONE	111.85
101-1014-44607	FIELD SUPPLIES-FACILITY...	689.44
101-1014-47410	MAINTENANCE CONTRA...	53.82
101-1016-41226	RETIREE INSURANCE	424.80
101-1016-44830	CITY BOOK PURCHASING...	3,908.13
101-1017-48599	OTHER CONTRACTUAL S...	86,596.25
101-1018-43780	UTILITIES	21,087.23
101-1018-43815	SOFTWARE LIC/SOFTWA...	1,821.61
101-1018-48598	PROFESSIONAL SERVICES	7,389.68
101-1099-34348	RENT OF PUBLIC FACILIT...	850.00
201-1903-48598	PROFESSIONAL SERVICES..	846.51
201-1903-48710	CARE OF PRISONERS-SIE...	4,730.00
209-1603-43465	RENT OF EQUIPMENT	509.10
209-1603-43775	TELEPHONE	255.14
209-1603-43780	UTILITIES	1,019.94
209-1603-44615	SAFETY EQUIPMENT	631.79

Account Summary

Account Number	Account Name	Payment Amount
209-1603-47415	MAINTENANCE--REPAIRS..	525.62
209-1603-47420	MAINTENANCE VEHICLE...	1,851.93
209-1603-48599	OTHER CONTRACTUAL S...	10,000.00
211-2003-42535	EMPLOYEE TRAINING	4,733.70
211-2003-44573	UNIFORM & EQUIPMENT	1,743.19
211-2003-47420	MAINTENANCE-VEHICLE...	3,159.70
211-2003-80810	OTHER CAPITAL EQUIPM...	287.18
214-2540-43466	RENT OF LAND/BUILDING	1,875.26
214-2540-60725	SUB-RECIPIENTS (40%)	19,487.47
214-2560-60725	SUB-RECIPIENTS (60%)	4,521.65
216-4503-42620	UNIFORM LINEN-MUNI ...	780.80
216-4503-43316	FUEL	1,249.09
216-4503-43403	REGULAR BUILDING MA...	42.70
216-4503-43465	RENT OF EQUIPMENT	198.07
216-4503-43550	ROADWAY MAINTENAN...	32,952.50
216-4503-44607	FIELD SUPPLIES-STREETS	1,495.61
216-4503-44613	NON-CAPITAL ITEMS	599.99
216-4503-47420	MAINT.VEHICLE/FURN/...	5,596.25
216-7026-48598	Professional Serv/Contra...	79,350.47
294-5003-43465	RENT OF EQUIPMENT	360.47
294-5003-43775	TELEPHONE	169.42
294-5003-60834	STATE LIBRARY GRANT-S...	6,833.64
295-4803-43465	RENT OF EQUIPMENT	49.36
295-4803-43775	TELEPHONE	86.93
295-4803-43780	UTILITIES-MUNI POOL	1,579.43
295-4803-44607	FIELD SUPPLIES-MUNI P...	493.84
296-2403-44615	SAFETY EQUIPMENT	100.94
296-2403-48598	PROFESSIONAL SERVICES	4,179.74
303-4703-43775	TELEPHONE	245.44
304-4903-43999	OPERATING COSTS	35,000.00
312-7024-47415	MAINTENANCE--REPAIRS..	66,924.33
312-7028-44607	FIELD SUPPLIES	480.00
312-7035-47415	Maintenance GROUNDS...	233,091.06
312-7036-47415	Maintenance GROUNDS...	69,377.07
312-7037-47415	Maintenance GROUNDS...	4,961.57
312-7050-47415	Maint GROUNDS & ROA...	30,257.00
315-7027-48598	Professional Serv/Contra...	180,853.06
320-6603-80860	INFRASTRUCTURE	21,158.75
340-7031-43550	ROADWAY MAINTENAN...	9,595.67
340-7031-45600	ENTITY MATCH	3,198.59
370-7019-80847	ROADWAYS AND BRIDG...	13,791.35
380-7033-44607	Supplies/Equipment	2,290.89
380-7034-80860	INFRASTRUCTURE	30,535.57
403-1203-12918	CWPA PPRF-2613 TORC ...	690.62
403-1203-12919	CWPA PPRF-2737 TORC ...	7,598.73
403-1203-12952	PPRF-5652 ELECTRIC TR...	15,659.32
403-1203-90905	DEBT SERVICE PRINCIPAL..	2,930.25
403-1203-90910	DEBT SERVICE INTEREST	5,455.14
403-1203-90925	COMMITMENTS & OTHE...	5.38
501-1803-43780	UTILITIES	503.95
501-1803-47415	MAINTENANCE--REPAIRS..	1,000.00
501-1803-48599	OTHER CONTRACTUAL S...	440.00
502-3601-41226	RETIREE INSURANCE	394.67
502-3601-43465	RENT OF EQUIPMENT	905.56
502-3601-43775	TELEPHONE	193.40
502-3601-43780	UTILITIES	305.14
503-3702-41226	RETIREE INSURANCE	842.27
503-3702-42620	UNIFORM/LINEN-ELECTR..	2,985.30

Account Summary

Account Number	Account Name	Payment Amount
503-3702-43465	RENT OF EQUIPMENT	136.52
503-3702-43770	SUBSCRIPTION & DUES	5,825.40
503-3702-43775	TELEPHONE	247.65
503-3702-43780	UTILITIES	6,744.67
503-3702-43815	SOFTWARE LIC/SOFTWA...	140.12
503-3702-44606	OFFICE SUPPLIES	86.99
503-3702-44607	FIELD SUPPLIES	7,282.16
503-3702-44615	SAFETY EQUIPMENT	1,154.98
503-3702-47415	MAINTENANCE--REPAIRS..	59,196.88
503-3702-47420	MAINTENANCE-VEHICLE...	1,285.15
503-3702-48598	PROFESSIONAL SERVICES	25,028.82
503-3702-50795	WHOLESALE POWER CO...	286,932.47
504-3803-41226	RETIREE INSURANCE	605.32
504-3803-43316	FUEL	1,007.23
504-3803-43465	RENT OF EQUIPMENT	49.36
504-3803-43775	TELEPHONE	262.75
504-3803-43780	UTILITIES	11,468.76
504-3803-43797	WATER CONSERVATION...	2,072.55
504-3803-43815	SOFTWARE LIC/SOFTWA...	140.12
504-3803-44607	FIELD SUPPLIES-WATER ...	535.63
504-3803-47415	MAINTENANCE--REPAIRS..	540.00
504-3803-47420	MAINTENANCE-VEHICLE...	5,170.03
504-3803-48598	PROFESSIONAL SERVICES	2,979.74
505-3904-41226	RETIREE INSURANCE	1,084.83
505-3904-42620	UNIFORM/LINEN-SOLID...	84.00
505-3904-42720	EMPLOYEE TRAINING-SO...	506.58
505-3904-43316	FUEL	4,156.04
505-3904-43465	RENT OF EQUIPMENT	176.81
505-3904-43775	TELEPHONE	156.96
505-3904-43780	UTILITIES	1,559.36
505-3904-43815	SOFTWARE LIC/SOFTWA...	140.13
505-3904-44606	OFFICE SUPPLIES	873.00
505-3904-44607	FIELD SUPPLIES-SOLID ...	6,921.24
505-3904-44615	SAFETY EQUIPMENT	356.67
505-3904-45601	WASTE DISPOSAL	86,295.77
505-3904-47420	MAINTENANCE-VEHICLE...	219.61
505-3904-48598	PROFESSIONAL SERVICES	568.44
506-4005-41226	RETIREE INSURANCE	390.24
506-4005-43316	FUEL	362.19
506-4005-43465	RENT OF EQUIPMENT	481.35
506-4005-43770	SUBSCRIPTION & DUES	30.00
506-4005-43775	TELEPHONE	408.09
506-4005-43780	UTILITIES	13,418.56
506-4005-43815	SOFTWARE LIC/SOFTWA...	140.12
506-4005-44607	FIELD SUPPLIES-WASTE...	363.24
506-4005-47415	MAINTENANCE--REPAIRS..	540.00
506-4005-47420	MAINTENANCE-VEHICLE...	6,163.91
506-4005-47425	OTHER MAINTENANCE-...	896.80
506-4005-48598	PROFESSIONAL SERVICES	3,938.87
506-4005-48798	VILLAGE OF WILLIAMSB...	2,990.79
508-4303-41226	RETIREE INSURANCE	142.13
508-4303-43316	FUEL	1,039.51
508-4303-43465	RENT OF EQUIPMENT	1,252.22
508-4303-43740	PRINTING/PUBLISHING	135.47
508-4303-43775	TELEPHONE	70.65
508-4303-43780	UTILITIES	2,876.48
508-4303-44607	FIELD SUPPLIES	1,606.03
508-4303-44613	NON-CAPITAL ITEMS	878.90

Account Summary

Account Number	Account Name	Payment Amount
509-4403-43465	RENT OF EQUIPMENT	80.94
509-4403-43775	TELEPHONE	573.58
509-4403-43780	UTILITIES	1,269.36
509-4403-48598	PROFESSIONAL SERVICES	19,640.35
600-7003-43465	RENT OF EQUIPMENT	92.80
600-7003-43815	SOFTWARE LIC/SOFTWA...	4,384.60
600-7003-44607	FIELD SUPPLIES	1,502.58
600-7003-47420	MAINTENANCE-VEHICLE...	444.72
	Grand Total:	**1,849,868.84**

Project Account Summary

Project Account Key		Payment Amount
None		1,849,868.84
	Grand Total:	**1,849,868.84**

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.5

SUBJECT: Take Home Vehicle Forms
DEPARTMENT: City Clerk's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Angela A. Torres
WHO WILL PRESENT THE ITEM: Consent Calendar

Summary/Background:

In accordance with Resolution No. 12 21/22, all take-home vehicle requests must be approved by the City Commission. The take-home vehicle requests are for Ismael Ramirez in the Police Department and Cesar Galicia in the Parks Department. Ismaels' commute changed from 134 miles to 77 miles due to him locating closer to T or C, so we are bringing it back for approval. Cesar's commute is 5 miles.

Recommendation:

Approve take home vehicle forms.

Attachments:

- -

-

Fiscal Impact (Finance): **N/A**

-

Legal Review (City Attorney): **N/A**

-

Approved For Submittal By: ☒ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: -
File Name: CC Agendas 5-14-25

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: G.6

SUBJECT: Purchase report of items between $20,000 and $60,000
DEPARTMENT: Finance
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: -
WHO WILL PRESENT THE ITEM: Consent Calendar

Summary/Background:

Review of purchases between $20,000 and $60,000.

Recommendation:

Review of purchases between $20,000 and $60,000.

Attachments:

- -

-

Fiscal Impact (Finance): Choose an item.

-

Legal Review (City Attorney): **N/A**

None.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐Other: -
File Name: CC Agendas 5-14-25

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

Agenda Item#: H.1

MEETING DATE: May 14, 2025

SUBJECT: Resolution No. 41 24/25 for the Sale of Surplus Property to be sold at the June 13, 2025, Auction through JJ Kane Auctions.
DEPARTMENT: Clerk's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Angela A. Torres, Clerk-Treasurer
WHO WILL PRESENT THE ITEM: Angela A. Torres, City Clerk-Treasurer

Summary/Background:

Pursuant to Section 3-54-2 of the New Mexico State Statutes, 1978, Annotated, the City of Truth or Consequences has property that is no longer needed. The City will use online auctioneer JJ Kane Auctions to sell the surplus property belonging to the City on June 13, 2025. JJ Kane Website is www.jjkane.com.

Recommendation:

Approve Resolution No. 41 24/25 declaring the sale of surplus property with Willard Hall Auctions.

Attachments:

- Resolution No. 41 24/25
- Items List

Fiscal Impact (Finance): **No**

Legal Review (City Attorney): **Yes**

.

Approved For Submittal By: ☒ Department Director

Reviewed by: ☒ City Clerk ☒ Finance ☒ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. Resolution No. 41 24/25 Ordinance No. N/A
Continued To: . Referred To: .
☐ Approved ☐ Denied ☐Other: .
File Name: CC Agendas 5-14-25

RESOLUTION NO. 41 24/25

A RESOLUTION DECLARING SURPLUS PROPERTY TO BE NONESSENTIAL FOR PUBLIC OR GOVERNMENT FUNCTIONS TO BE SOLD PURSUANT TO §3-54-2 NMSA

WHEREAS, the City Commission of the City of Truth or Consequences finds surplus property to be nonessential for public or government functions; and

Whereas, PURSUANT TO Section 3-54-2 of the New Mexico State Statues, 1978, Annotated, the City of Truth or Consequences serves notice that the City will use the auction **J.J. Kane Auctions** to sell various surplus property belonging to the City.

NOW THEREFORE BE IT RESOLVED THAT:

- The City of Truth or Consequences may sell personal property having a value of more than two thousand five hundred ($2,500.00) at public or private sale. If a private sale is held under this subsection, such sale shall be held only after notice is published at least twice, pursuant to the provisions of Subsection J or Section 3-1-2 NMSA 1978, not less than seven days apart, with the last publication not less than fourteen days prior to the sale.

- If a public sale is held, the bid of the highest responsible bidder shall be accepted unless the terms of the bid do not meet the published terms and conditions of the municipality, in which event the highest bid which does meet the published terms and conditions shall be accepted; provided, however, a municipality may reject all bids. Terms and conditions for a proposed sale of lease shall be published at least twice, not less than seven days apart, with the last publication no less than fourteen days prior to the bid opening, and shall be published according to the provisions of Subsection J of Section 3-1-2 NMSA 1978.

- The City of Truth or Consequences may sell, at a private or public sale, exchange or donate real or personal property to the state, to any of its political subdivisions or to the federal government is such sale, exchange or gift is in the best interests of the public and is approved by the local government division of the department of finance and administration. The provisions of Section 6-6-11 NMSA 1978 shall not apply to such sale, exchange or a donation.

PASSED, APPROVED AND ADOPTED this **14h** day of **May, 2025.**

_____
Rolf Hechler, Mayor

ATTEST:

_____
Angela A. Torres, CMC, City Clerk

PROPERTY DISPOSAL REQUEST FORM

		PROPERTY ASSIGNED TO:	
Date:	April 28, 2025	**Department:**	Service Center
Department:	Service Center	**Location:**	
		Individual:	
		Supervisor:	Wyatt Graves

The following item(s) of controlled property need to be disposed of other than Departmental transfers:

	ITEM 1	ITEM 2	ITEM 3
Quantity:	1	1	1
Tag Number:			
License # if any	G83522	G84890	G52113
Brand/Model:	F25	RAN	GM4
Description:	2011 FORD F250	2011 FORD RANGER	1999 CHEVY LS TRUCK
Serial/Vin #:	1FT7W2A63BEC81907	1FTLR1EE5BPB17032	1GCGC24R0XR718129
Original Amount:			
Will This be Sold at Auction?			
Reason :			

Fill in all spaces where applicable & submit to the Finance Department *within 5 working days* .

(Attach additional sheets if more than 6 items)

RELEASE REQUESTED BY:

Employee Signature	Title	Date
Department Head Signature	04/29/25 Date	CITY MANAGER SIGNATURE ONLY APPROVES PROCESS TO BEGIN; SIGNATURE DOES NOT AUTOMATICALLY APPROVE DISPOSAL. CONTACT FINANCE DIRECTOR

APPROVED:

City Manager Signature	Date

FINANCE DIRECTOR OR DESIGNEE

Date entered into system: _____ **COMMISSION MEETING DATE:** _____

By: _____ **RESOLUTION #** _____

This form is to be used for any inventory marked for disposal; must also accompany items set for auction.

Original to Finance Department. Copies to: Requestor, Department Head

FINANCE DIRECTOR WILL WORK WITH CITY CLERK

Note: Property cannot be disposed of until approved by the Commission and by the Office of the State Auditor after 30 calendar days. Please check with the Finance Department.

Revised 12/17/20

PROPERTY DISPOSAL REQUEST FORM

		PROPERTY ASSIGNED TO:	
Date:	April 28, 2025	**Department:**	Service Center
Department:	Service Center	**Location:**	
		Individual:	
		Supervisor:	Wyatt Graves

The following item(s) of controlled property need to be disposed of other than Departmental transfers:

	ITEM 1	ITEM 2	ITEM 3
Quantity:	1	1	1
Tag Number:			
License # if any	G91226	G49900	G26507
Brand/Model:	RTK	40S	V3508
Description:	2014 DODGE GRAND CARAVAN SE	1991 INTERNATIONAL	1961 GMC TRUCK
Serial/Vin #:	2C4RDGBG9ER114249	1HTSCNEP0MH308542	V3508PN7908D
Original Amount:			
Will This be Sold at Auction?			
Reason :			

Fill in all spaces where applicable & submit to the Finance Department *within 5 working days* .

(Attach additional sheets if more than 6 items)

RELEASE REQUESTED BY:

Employee Signature	Title	Date
Department Head Signature	04/29/25 Date	CITY MANAGER SIGNATURE ONLY APPROVES PROCESS TO BEGIN; SIGNATURE DOES NOT AUTOMATICALLY APPROVE DISPOSAL. CONTACT FINANCE DIRECTOR

APPROVED:

City Manager Signature	Date

FINANCE DIRECTOR OR DESIGNEE

Date entered into system: _____ **COMMISSION MEETING DATE:** _____

RESOLUTION # _____

By: _____

This form is to be used for any inventory marked for disposal; must also accompany items set for auction.

Original to Finance Department. Copies to: Requestor, Department Head

FINANCE DIRECTOR WILL WORK WITH CITY CLERK

Note: Property cannot be disposed of until approved by the Commission and by the Office of the State Auditor after 30 calendar days. Please check with the Finance Department.

Revised 12/17/20

PROPERTY DISPOSAL REQUEST FORM

Date:	April 28, 2025
Department:	Service Center

PROPERTY ASSIGNED TO:

Department:	Service Center
Location:	
Individual:	
Supervisor:	Wyatt Graves

The following item(s) of controlled property need to be disposed of other than Departmental transfers:

	ITEM 1	ITEM 2	ITEM 3
Quantity:	1	1	1
Tag Number:			
License # if any	G28463	G53767	G48421
Brand/Model:	S10	COF	4X4
Description:	1995 CHEVY S10	1996 FORD TRUCK	2001 FORD CREW CAB 4X4
Serial/Vin #:	1GCCS14Z3S8255803	2FTEF15N2TCA49714	1FTWW33F81EB93657
Original Amount:			
Will This be Sold at Auction?			
Reason :			

Fill in all spaces where applicable & submit to the Finance Department *within 5 working days* .

(Attach additional sheets if more than 6 items)

RELEASE REQUESTED BY:

Employee Signature | Title | Date

Department Head Signature | 04/29/25 Date

APPROVED:

City Manager Signature | Date

CITY MANAGER SIGNATURE ONLY APPROVES PROCESS TO BEGIN; SIGNATURE DOES NOT AUTOMATICALLY APPROVE DISPOSAL.

CONTACT FINANCE DIRECTOR

FINANCE DIRECTOR OR DESIGNEE

RESOLUTION # _____

Date entered into system: _____ **COMMISSION MEETING DATE:** _____

By: _____

This form is to be used for any inventory marked for disposal; must also accompany items set for auction.

Original to Finance Department. Copies to: Requestor, Department Head

FINANCE DIRECTOR WILL WORK WITH CITY CLERK

Note: Property cannot be disposed of until approved by the Commission and by the Office of the State Auditor after 30 calendar days. Please check with the Finance Department.

PROPERTY DISPOSAL REQUEST FORM

Date:	April 28, 2025
Department:	Service Center

PROPERTY ASSIGNED TO:

Department:	Service Center
Location:	
Individual:	
Supervisor:	Wyatt Graves

The following item(s) of controlled property need to be disposed of other than Departmental transfers:

	ITEM 1	ITEM 2	ITEM 3
Quantity:	1	1	1
Tag Number:			
License # if any	G74095	G29269	G26562
Brand/Model:	TT7F0	CON	CON
Description:	2006 GMC TRUCK	1995 FORD TRUCK	1994 FORD CON
Serial/Vin #:	1GDM7F1346F430365	1FDYW82E2SVA79309	1FDYW82EXRVA23242
Original Amount:			
Will This be Sold at Auction?			
Reason :			

Fill in all spaces where applicable & submit to the Finance Department *within 5 working days* .

(Attach additional sheets if more than 6 items)

RELEASE REQUESTED BY:

Employee Signature	Title	Date
Department Head Signature	04/29/25 Date	

APPROVED:

City Manager Signature	Date

CITY MANAGER SIGNATURE ONLY APPROVES PROCESS TO BEGIN; SIGNATURE DOES NOT AUTOMATICALLY APPROVE DISPOSAL.

CONTACT FINANCE DIRECTOR

FINANCE DIRECTOR OR DESIGNEE

RESOLUTION # _____

Date entered into system: _____ **COMMISSION MEETING DATE:** _____

By: _____

This form is to be used for any inventory marked for disposal; must also accompany items set for auction.

Original to Finance Department. Copies to: Requestor, Department Head

FINANCE DIRECTOR WILL WORK WITH CITY CLERK

Note: Property cannot be disposed of until approved by the Commission and by the Office of the State Auditor after 30 calendar days. Please check with the Finance Department.

Revised 12/17/20

PROPERTY DISPOSAL REQUEST FORM

Date:	
Department:	Fire Department

PROPERTY ASSIGNED TO:

Department:	Fire Department
Location:	South Fire Station (Williamsburg)
Individual:	Johanna Muñoz
Supervisor:	Paul Tooley

The following item(s) of controlled property needs to be disposed of other than Departmental transfers:

	ITEM 1	ITEM 2	ITEM 3
Quantity:	1	1	
Tag Number:	G-86316	G-68605	
Brand/Model:	Ford -F550 (2003)	FORD (2003)	
Description:	Fire Truck	FIRE TRUCK	
Serial/Vin #:	1FDAF57P83ED89055	1FDAF57PX3ED08038	
Amount:			
Reason :	UNOPERABLE	UNOPERABLE	

	ITEM 4	ITEM 5	ITEM 6
Quantity:			
Tag Number:			
Brand/Model:			
Description:			
Serial/Vin #:			
Amount:			
Reason:			

Fill in all spaces where applicable & submit to the Finance Department *within 5 working days* .

(Attach additional sheets if more than 6 items)

RELEASE REQUESTED BY:

Employee Signature	EXECUTIVE ASSISTANT Title	5/8/25 Date
Department Head Signature	Date	CITY MANAGER SIGNATURE ONLY APPROVES PROCESS TO BEGIN; SIGNATURE DOES NOT AUTOMATICALLY APPROVE DISPOSAL. CONTACT FINANCE DIRECTOR
APPROVED: City Manager Signature	Date	

FINANCE DIRECTOR

date entered into system: *by:*

This form is to be used for any inventory marked for disposal; must also accompany items set for auction.

Copies to: Requestor, Department Head, Finance Department

City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: ***H.2***

SUBJECT: Resolution No. 42 24/25 Approval of Audit Results for 2024.
DEPARTMENT: Finance
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: City Clerk Torres
WHO WILL PRESENT THE ITEM: City Manager Whitehead

Summary/Background:

Final Audit Approval Resolution

Recommendation:

Recommend approval of the annual audit with Pattillo, Brown & Hill, LLP for the fiscal year end June 30, 2024

Attachments:

- Resolution No. 42 24/25
  Audit

Fiscal Impact (Finance): Choose an item.

Click here to enter text.

Legal Review (City Attorney): Choose an item.

Click here to enter text.

Approved For Submittal By: ☒ Department Director

Reviewed by: ☐ City Clerk ☒ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. 42 24/25 Ordinance No. Click here to enter text.
Continued To: Click here to enter a date. Referred To: Click here to enter text.
☐ Approved ☐ Denied ☐Other: Click here to enter text.
File Name: CC Agendas 5-14-2025

RESOLUTION NO. 42 24/25

A RESOLUTION APPROVING THE ACCEPTANCE OF THE FY 2023-2024 AUDIT

WHEREAS, the City of Truth or Consequences is required by statute to contract with an independent auditor to perform the required annual audit or agreed upon procedures for Fiscal Year 2022-2023; and,

WHEREAS, the City of Truth or Consequences City Commission has directed the accomplishment of the audit for FY 2023-2024 be completed; and,

WHEREAS, this audit has been completed and presented to the City of Truth or Consequences City Commission per the letter from the State Auditor authorizing release of the FY 2023-2024 audit.

WHEREAS, NMAC 2.2.2.10 (M) (4) provides in pertinent part that "Once the audit report is officially released to the agency by the state auditor (by a release letter) and the required waiting period of five calendar days has passed, unless waived by the agency in writing, the audit report shall be presented by the IPA, to a quorum of the governing authority of the agency at a meeting held in accordance with the Open Meetings Act, if applicable;" and,

NOW THEREFORE, **BE IT RESOLVED** that the City of Truth or Consequences City Commission does hereby accept and approve the completed audit report and findings as indicated within this document.

PASSED, ADOPTED AND APPROVED this **14th** day of **May, 2025**.

_____
Rolf Hechler, Mayor

ATTEST:

_____
Angela Torres, City Clerk-Treasurer

STATE OF NEW MEXICO

CITY OF TRUTH OR CONSEQUENCES

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

PB&H
PATTILLO, BROWN & HILL, LLP
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
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STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
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STATE OF NEW MEXICO

CITY OF TRUTH OR CONSEQUENCES

Official Roster

June 30, 2024

Title	**Name**
City Commissioner/Mayor.....	Rolf Hechler
Mayor Pro-Tem.....	Amanda Forrister
City Commissioner.....	Destiny Michell
City Commissioner.....	Merry Jo Fahl
City Commissioner.....	Ingo Hoeppner
City Manager.....	Angie Gonzales
Finance Director.....	Kerin Salcedo
City Clerk	Angela A. Torres

HOUSING AUTHORITY

Chairman	Greg D'Amour
Vice Chairman	LeeAnn Tooley
Commissioner.....	Daniel Mena
Commissioner	Earl Greer
Executive Director	Steven Rice
Assistant Executive Director.....	Kimberly Hoffman
Finance Director.....	Teresa Castaneda

BASIC FINANCIAL STATEMENT

PATTILLO, BROWN & HILL, L.L.P.
5310 Homestead Road N.E. Suite 100 B
Albuquerque, New Mexico 87110
505.266.5904 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

To Joseph M. Maestas, P.E., CFE
New Mexico State Auditor
and
City Commission
City of Truth or Consequences
Truth or Consequences, New Mexico

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, and the budgetary comparison for the general fund of the City of Truth or Consequences ("City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Housing Authority, which represent 7.84%, 6.05% and 9.74%, respectively, of the Assets, Net Position, and Revenue of the City. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, in so far as it relates to the amounts included for the Housing Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements

section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of the City's proportionate share of the net pension liability, the schedule of the City's contributions, the schedule of the City's proportionate share of the OPEB liability, and the schedule of the City's contributions on pages 72-75 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the other schedules required by 2.2.2 NMAC as noted in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the other

schedules required by 2.2.2 NMAC as noted in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Schedule of Expenditures of Federal awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and the other schedules required by 2.2.2 NMAC as noted in the table of is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Pattillo, Brown & Hill, L.L.P.
Albuquerque, New Mexico
December 13, 2024

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF NET POSITION
June 30, 2024

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
ASSETS AND DEFERRED OUTFLOWS				
Current assets				
Cash, investments and cash equivalents	$ 11,376,209	6,059,638	17,435,847	1,751,929
Investments	1,772,090	1,282,159	3,054,249	-
Receivables:				
Property taxes	29,657	-	29,657	-
Other taxes	1,200,045	-	1,200,045	-
Charges for services, net	-	371,503	371,503	-
Due from other governments	11	6,283	6,294	751,807
Other accounts receivables	11,458	-	11,458	-
Notes receivable	-	-	-	-
Lease receivable	59,257	23,678	82,935	
Prepaid expenses	-	-	-	32,700
Accounts receivble - tenants, net	-	-	-	15,499
Due from other funds	(82,110)	82,110	-	-
Inventory	122,435	585,868	708,303	3,281
Total current assets	14,489,052	8,411,239	22,900,291	2,555,216
Noncurrent assets				
Lease receivable	710,802	28,371	739,173	-
Restricted cash and cash equivalents	1,853,674	19,646	1,873,320	344,169
Capital assets	27,119,710	56,301,576	83,421,286	10,075,499
Less: Accumulated depreciation	(13,051,998)	(17,056,919)	(30,108,917)	(6,797,106)
Total noncurrent assets	16,632,188	39,292,674	55,924,862	3,622,562
Total assets	31,121,240	47,703,913	78,825,153	6,177,778
DEFERRED OUTFLOWS				
Deferred Outflows - Pension	1,600,483	685,920	2,286,403	453,737
Deferred Outflows - OPEB	318,799	203,821	522,620	120,330
Total deferred outflows	1,919,282	889,741	2,809,023	574,067

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF NET POSITION (CONTINUED)
June 30, 2024

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
LIABILITIES AND DEFERRED INFLOWS				
Current liabilities				
Accounts payable	324,619	772,704	1,097,323	36,430
Accrued payroll expenses	76,604	69,722	146,326	18,338
Accrued interest	8,755	22,082	30,837	-
Tenant deposit	-	-	-	35,214
Customer deposits	-	354,168	354,168	-
Due to other governments	-	-	-	259,506
Unearned revenue	-	-	-	
Due within one year				
Bonds, notes and loans payable	643,232	586,756	1,229,988	46,319
Compensated absences	52,752	30,216	82,968	-
Total current liabilities	1,105,962	1,835,648	2,941,610	395,807
Due in more than one year				
Bonds, notes and loans payable	2,503,884	9,650,187	12,154,071	496,541
Compensated absences	105,503	60,430	165,933	19,159
FSS deposits	-	-	-	118,266
Accrued landfill closure costs	-	766,199	766,199	-
Net Pension Liability	6,388,239	2,737,817	9,126,056	1,823,786
Net OPEB Liability	751,207	480,280	1,231,487	220,289
Total noncurrent liabilities	9,748,833	13,694,913	23,443,746	2,678,041
Total liabilities	10,854,795	15,530,561	26,385,356	3,073,848
DEFERRED INFLOWS				
Deferred Inflows - Leases	835,170	56,023	891,193	-
Deferred Inflows - Pension	196,427	84,182	280,609	153,481
Deferred Inflows - OPEB	1,021,643	653,183	1,674,826	354,514
Total deferred inflows	2,053,240	793,388	2,846,628	507,995
NET POSITION				
Net investment in capital assets	10,920,596	29,007,714	39,928,310	2,735,533
Restricted for				
Special projects	3,749,760	-	3,749,760	-
Debt service	2,687,980	586,756	3,274,736	-
Capital outlay	3,221,864	-	3,221,864	-
Housing assistance payments	-	-	-	65,936
Committed To				
Subsequent year's expenditures	559,909	-	559,909	-
Unrestricted (Deficit)	(1,007,622)	2,675,235	1,667,613	368,533
Total net position	$ 20,132,487	32,269,705	52,402,192	3,170,002

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government				
Governmental activities				
General government	$ 4,160,471	1,307,098	2,506,589	1,141,454
Public safety	2,995,175	102,734	225,000	-
Public works	2,197,741	-	-	-
Culture and recreation	849,663	-	-	-
Health and welfare	353,362	-	-	-
Interest on long-term debt	144,320	-	-	-
Total governmental activities	10,700,732	1,409,832	2,731,589	1,141,454
Business-Type Activities				
Joint utility office	416,424	24,321	-	-
Electric	6,240,152	7,470,061	-	-
Water	1,256,842	1,685,554	3,166,523	-
WWTP	1,523,287	1,310,520	-	-
Airport	686,130	223,714	108,699	-
Solid Waste	2,269,991	2,502,862	-	-
Impact Fees	2,251	2,100	-	-
Cemetery	10,044	15,935	-	-
Golf Course	322,292	8,281	-	-
Total business-type activities	12,727,413	13,243,348	3,275,222	-
Total primary government	$ 23,428,145	14,653,180	6,006,811	1,141,454
Component Unit				
Housing Authority	$ 2,433,067	713,751	2,270,980	-

General revenues and transfers
Taxes
Property taxes
Gross receipts tax
Gasoline and motor vehicle taxes
Other taxes
Miscellaneous revenue
Transfers
Unrestricted investment earnings

Total general revenues and transfers

Change in net position

Net Position - beginning

Net position, ending

See Notes to Financial Statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
794,670	-	794,670	-
(2,667,441)	-	(2,667,441)	-
(2,197,741)	-	(2,197,741)	-
(849,663)	-	(849,663)	-
(353,362)	-	(353,362)	-
(144,320)	-	(144,320)	-
(5,417,857)	-	(5,417,857)	-
-	(392,103)	(392,103)	
-	1,229,909	1,229,909	
-	3,595,235	3,595,235	
-	(212,767)	(212,767)	
-	(353,717)	(353,717)	-
-	232,871	232,871	-
-	(151)	(151)	
-	5,891	5,891	-
-	(314,011)	(314,011)	-
-	3,791,157	3,791,157	-
(5,417,857)	3,791,157	(1,626,700)	-
-	-	-	551,664
195,843	-	195,843	-
6,596,624	738,985	7,335,609	-
483,657	-	483,657	-
847,245	-	847,245	-
67,175	144,691	211,866	-
(139,060)	139,060	-	-
123,280	39,889	163,169	41,294
8,174,764	1,062,625	9,237,389	41,294
2,756,907	4,853,782	7,610,689	592,958
17,375,580	27,415,923	44,791,503	2,577,044
$ 20,132,487	32,269,705	52,402,192	3,170,002

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

		General Fund 100	CI Reserve Funds 315	NMFA Projects Funds 360
ASSETS				
Cash, investments and cash equivalents	$	4,491,316	1,669,834	339,382
Restricted cash and cash equivalents		-	-	-
Investments		1,155,276	-	-
Receivables:				
Property taxes		29,657	-	-
Other taxes		927,927	-	-
Due from other governments		-	-	-
Miscellaneous receivables		8,837	-	-
Due from other funds		-	1,251,120	-
Leases receivable		770,059	-	-
Inventory		87,683	-	-
Total assets	$	7,470,755	2,920,954	339,382
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
LIABILITIES				
Accounts payable	$	162,349	-	102,487
Accrued payroll expenses		72,966	-	-
Due to Other Funds		193,002	-	46,035
Total liabilities		428,317	-	148,522
DEFERRED INFLOWS				
Property taxes		22,907	-	-
Leases		835,170	-	-
Total deferred inflows		858,077	-	-
FUND BALANCES				
Nonspendable:				
Inventory		87,683	-	-
Restricted to:				
Public safety		-	-	-
Culture and recreation		-	-	-
Transportation and roads		-	-	-
Fire protection		-	-	-
Veteran's Wall		-	-	-
Debt service expenditures		-	-	-
Capital projects		-	2,920,954	190,860
Committed to:				
Subsequent year's expenditures		559,909	-	-
Unassigned		5,536,769	-	-
Total fund balances		6,184,361	2,920,954	190,860
Total liablilities, deferred inflows and fund balances	$	7,470,755	2,920,954	339,382

See Notes to Financial Statements

Debt Service Funds 403	Other Governmental Funds	Total Governmental Funds
247,519	4,588,724	11,336,775
1,755,279	98,395	1,853,674
616,814	-	1,772,090
-	-	29,657
68,368	203,750	1,200,045
-	11	11
-	1,132	9,969
-	394	1,251,514
-	-	770,059
-	34,752	122,435
2,687,980	4,927,158	18,346,229
-	59,607	324,443
-	3,638	76,604
-	1,094,587	1,333,624
-	1,157,832	1,734,671
-	-	22,907
-	-	835,170
-	-	858,077
-	34,752	122,435
-	408,715	408,715
-	1,547,239	1,547,239
-	946,576	946,576
-	824,761	824,761
-	22,469	22,469
2,687,980	-	2,687,980
-	110,050	3,221,864
-	-	559,909
-	(125,236)	5,411,533
2,687,980	3,769,326	15,753,481
2,687,980	4,927,158	18,346,229

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
RECONCILIATION OF THE BALANCE SHEET
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2024

Total Fund Balance Governmental Funds **Governmental Funds Balance Sheet**		Governmental Activities
Amounts reported for governmental activities in the statement of net position are different because:		
Fund balances - total governmental funds	$	15,753,481
Residual balance of Internal Service Funds are included within the governmental activities but not reported within the governmental funds.		40,747
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		14,067,712
Delinquent property taxes and grants not collected within sixty days after year end are not considered "available" revenues and are considered to be unavailable revenue in the fund financial statements, but are considered revenue in the Statement of Activities.		22,907
Defined benefit pension plan and other post employment benefit deferred outflows are not financial resources and, therefore, are not reported in the funds.		1,919,282
Defined benefit pension plan and other post employment benefit deferred inflowss are not financial resources and, therefore, are not reported in the funds.		(1,218,070)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Accrued interest		(8,755)
Compensated absences		(158,255)
Bonds and notes payable		(3,147,116)
Net Pension liability		(6,388,239)
Net OPEB Liability		(751,207)
Net position of governmental activities (Statement of Net Position)	$	20,132,487

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended June 30, 2024

	General Fund 100	CI Reserve Funds 315	NMFA Projects Funds 360
Revenues			
Taxes:			
Property	$ 199,642	-	-
Gross receipts	6,025,792	-	-
Gasoline and motor vehicle	-	-	-
Other	30,988	-	-
Intergovernmental			
Federal capital grants	-	-	-
State capital grants	-	322,874	700,156
State operating grants	669,054	-	-
Charges for services	715,295	-	-
Licenses and fees	188,384	-	-
Investment income	22,256	1,927	-
Miscellaneous	62,309	-	-
Total revenues	7,913,720	324,801	700,156
Expenditures			
Current			
General government	2,907,616	20,530	-
Public safety	1,998,745	-	-
Public works	693,016	10,296	-
Culture and recreation	435,934	-	-
Health and welfare	343,670	-	-
Capital outlay	471,621	5,441	748,773
Debt service			
Principal	-	-	-
Interest	-	-	-
Total expenditures	6,850,602	36,267	748,773
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	1,063,118	288,534	(48,617)
Other Financing Sources (Uses)			
Loan proceeds	-	-	27,795
Transfers, in	1,279,987	357,606	50,000
Transfers, out	(1,483,880)	(63,690)	-
Total other financing sources (uses)	(203,893)	293,916	77,795
Net change in fund balances	859,225	582,450	29,178
Fund balances, beginning of year	5,325,136	2,338,504	161,682
Fund balances, end of year	$ 6,184,361	2,920,954	190,860

See Notes to Financial Statements

Debt Service Funds 403	Other Governmental Funds	Total Governmental Funds
-	-	199,642
497,839	72,993	6,596,624
-	483,657	483,657
-	816,257	847,245
-	95,479	95,479
22,945	-	1,045,975
-	2,062,535	2,731,589
-	490,404	1,205,699
-	-	188,384
95,973	3,124	123,280
-	4,866	67,175
616,757	4,029,315	13,584,749
41,894	611,918	3,581,958
-	577,508	2,576,253
-	1,289,298	1,992,610
-	254,270	690,204
-	-	343,670
-	1,331,240	2,557,075
462,897	-	462,897
139,977	-	139,977
644,768	4,064,234	12,344,644
(28,011)	(34,919)	1,240,105
790,000	187,026	1,004,821
689,558	704,996	3,082,147
(480,247)	(1,216,390)	(3,244,207)
999,311	(324,368)	842,761
971,300	(359,287)	2,082,866
1,716,680	4,128,613	13,670,615
2,687,980	3,769,326	15,753,481

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds (Statement of Revenue, Expenditures, and Changes in Fund Balances)	$ 2,082,866
Amounts reported for governmental activities in the statement of activities are different because:	
Change in net position of internal service funds	(4,288)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital expenditures	2,176,802
Depreciation expense	(778,896)
Revenues in the governmental funds that provide current financial resources are not included in the Statement of Activities because they were recognized in a prior period.	
Change in unavailable revenue related to property taxes receivable	(3,799)
Governmental funds report City pension and other pension benefit (OPEB) contributions as expenditures. However, in the Statement of Net Activities, the cost of pension benefits and other postemployment benefits earned net of employee contributions is reported as pension and OPEB expense:	
Pension expense	(524,011)
OPEB expense	288,722
The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction; however, has any effect on net position.	(1,004,821)
The following table represents the changes in long-term debt for the fiscal year:	
Change in bonds, notes, and loans payable	460,837
Change in compensated absences	67,841
Change in accrued interest on long-term debt	(4,346)
Change in net position in governmental activities	$ 2,756,907

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (GAAP BASIS)
GENERAL FUND
Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance from Final Budget
	Original	Final	Amounts	Positive (Negative)
Revenues				
Taxes				
Property	$ 189,000	189,000	197,683	8,683
Gross Receipts	3,840,000	6,502,965	6,257,648	(245,317)
Other	52,000	52,000	53,838	1,838
Intergovernmental income:				
State operating grant	1,039,688	1,152,307	664,137	(488,170)
Charges for services	150,200	150,200	716,889	566,689
Licenses and fees	25,500	25,500	187,797	162,297
Fines and forfeits	1,000	3,797	1,927	(1,870)
Invesment earnings	1,000	1,000	22,256	21,256
Miscellaneous	737,000	779,532	62,159	(717,373)
Total revenues	6,035,388	8,856,301	8,164,334	(691,967)
Expenditures				
Current				
General government	2,686,530	2,958,960	2,941,551	17,409
Public safety	2,397,995	2,136,040	1,975,316	160,724
Public works	730,565	730,565	697,811	32,754
Culture and recreation	761,865	461,120	435,934	25,186
Health and welfare	515,000	515,000	348,773	166,227
Capital outlay	500,000	500,000	471,621	28,379
Total expenditures	7,591,955	7,301,685	6,871,006	430,679
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	(1,556,567)	1,554,616	1,293,328	(261,288)
Other Financing Sources (Uses)				
Transfers, in	1,507,048	1,507,048	1,279,987	(227,061)
Transfers, out	(473,000)	(473,000)	(1,483,880)	(1,010,880)
Total other financing sources (uses)	1,034,048	1,034,048	(203,893)	(1,237,941)
Net change in fund balances	(522,519)	2,588,664	1,089,435	(1,499,229)
Adjustments to revenues			(250,614)	
Adjustments to expenditures			20,404	
Net change in fund balance (GAAP)			$ 859,225	

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2024

	Business Type Activities			
	Joint Utility Office	Electric	Water	WWTP
ASSETS	502	503	504	506
Current Assets				
Cash and cash equivalents	$ 139,092	3,273,131	825,085	746,629
Investments	-	89,549	324,605	257,371
Receivables				
Charges for services	18,482	177,498	31,130	50,299
Due from other government	-	-	-	-
Miscellaneous receivables	-	-	-	-
Lease Receivable	-	-	-	-
Due from other funds	41,056	137,429	-	-
Inventory	-	324,027	129,792	79,026
Total current assets	198,630	4,001,634	1,310,612	1,133,325
Noncurrent Assets				
Restricted cash and cash equivalents	-	-	-	-
Lease Receivable	-	-	-	-
Capital assets	183,893	8,542,131	16,223,193	18,352,337
Less accumulated depreciation	(76,623)	(4,338,234)	(2,133,423)	(5,279,172)
Total noncurrent assets	107,270	4,203,897	14,089,770	13,073,165
Total assets	305,900	8,205,531	15,400,382	14,206,490
DEFERRED OUTFLOWS - PENSION RELATED	114,320	137,184	68,592	114,320
DEFERRED OUTFLOWS - OPEB RELATED	36,583	41,810	20,905	31,357
Total Deferred Outflows	150,903	178,994	89,497	145,677
LIABILITIES				
Current Liabilities				
Accounts payable	3,397	571,473	38,112	35,024
Accrued payroll expenses	8,498	15,473	10,440	6,971
Accrued compensated absences	4,492	12,354	5,290	376
Customer deposits	-	328,976	23,318	1,114
Accrued interest	-	-	22,082	-
Due to other funds	-	-	93,780	2,965
Current portion of long-term debt	-	-	409,634	67,122
Total current liabilities	16,387	928,276	602,656	113,572
Non-Current Liabilities				
Accrued compensated absences	8,983	24,708	10,581	751
Accrued landfill closure costs	-	-	-	-
Bonds, notes and loans	-	-	7,548,492	1,991,695
Net pension liability	456,303	547,563	273,782	456,303
Net OPEB Liability	86,204	98,519	49,259	73,889
Total non-current liabilities	551,490	670,790	7,882,114	2,522,638
Total liabilities	567,877	1,599,066	8,484,770	2,636,210
DEFERRED INFLOWS - LEASES	-	-	-	-
DEFERRED INFLOWS - PENSION RELATED	14,030	16,837	8,418	14,030
DEFERRED INFLOWS - OPEB RELATED	117,238	133,986	66,993	100,490
Total deferred inflows	131,268	150,823	75,411	114,520
NET POSITION				
Net investment in capital assets	107,270	4,203,897	6,131,644	11,014,348
Restricted for debt service	-	-	409,634	67,122
Unrestricted (Deficit)	(349,612)	2,430,739	388,420	519,967
Total net position	(242,342)	6,634,636	6,929,698	11,601,437
Total net position	$ (242,342)	6,634,636	6,929,698	11,601,437

See Notes to Financial Statements

Business Type Activities				Governmental Activities
Airport Fund	Solid Waste Fund	Other Enterprise	Total	Internal Service Fund
509	505/507	Funds	Total	600
64,018	799,579	212,104	6,059,638	39,434
-	505,488	105,146	1,282,159	-
15,297	77,114	1,683	371,503	-
350	5,933	-	6,283	-
-	-	-	-	1,489
23,678	-	-	23,678	-
-	7,897	17	186,399	-
53,023	-	-	585,868	-
156,366	1,396,011	318,950	8,515,528	40,923
-	-	19,646	19,646	-
28,371	-	-	28,371	
6,648,453	5,149,209	1,202,360	56,301,576	-
(2,134,248)	(2,600,888)	(494,331)	(17,056,919)	-
4,542,576	2,548,321	727,675	39,292,674	-
4,698,942	3,944,332	1,046,625	47,808,202	40,923
45,728	182,912	22,864	685,920	-
10,452	57,488	5,226	203,821	-
56,180	240,400	28,090	889,741	-
19,426	100,857	4,415	772,704	176
3,748	18,441	6,151	69,722	-
-	6,841	863	30,216	-
-	760	-	354,168	-
-	-	-	22,082	-
7,544	-	-	104,289	-
-	110,000	-	586,756	-
30,718	236,899	11,429	1,939,937	176
-	13,681	1,726	60,430	-
-	766,199	-	766,199	-
-	110,000	-	9,650,187	-
182,521	730,084	91,261	2,737,817	-
24,630	135,464	12,315	480,280	-
207,151	1,755,428	105,302	13,694,913	-
237,869	1,992,327	116,731	15,634,850	176
56,023	-	-	56,023	-
5,612	22,449	2,806	84,182	-
33,497	184,231	16,748	653,183	-
95,132	206,680	19,554	793,388	-
4,514,205	2,328,321	708,029	29,007,714	-
-	110,000	-	586,756	-
(92,084)	(452,596)	230,401	2,675,235	40,747
4,422,121	1,985,725	938,430	32,269,705	40,747
4,422,121	1,985,725	938,430	32,269,705	40,747

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS
Year Ended June 30, 2024

	Business Type Activities			
	Joint Utility Office 502	Electric 503	Water 504	WWTP 506
Operating Revenues				
Charges for Services	$ 24,321	7,470,061	1,685,554	1,310,520
Total operating revenues	24,321	7,470,061	1,685,554	1,310,520
Operating Expenses				
General operating	161,985	5,198,687	598,748	501,124
Personnel services	244,390	562,583	355,463	395,801
Depreciation	5,031	357,179	143,473	466,140
Utilities	5,018	121,703	159,158	160,222
Total operating expenses	416,424	6,240,152	1,256,842	1,523,287
Operation income (loss)	(392,103)	1,229,909	428,712	(212,767)
Non-Operating Revenues (Expenses)				
Interest expense	-	-	(19,233)	-
Investment earnings	3,602	427	3,631	4,968
Gross receipts tax	-	500,844	70,009	56,639
Miscellaneous income (expense)	29,203	70,438	2,256	-
Grant income	-	-	3,166,523	-
Total non-operating revenue (expenses)	32,805	571,709	3,223,186	61,607
Income (loss) before contributions and transfers	(359,298)	1,801,618	3,651,898	(151,160)
Transfers, in	345,000	76,095	4,240,201	85,940
Transfers, out	-	(445,747)	(4,196,373)	(121,450)
Change in net position	(14,298)	1,431,966	3,695,726	(186,670)
Net Position, beginning	(228,044)	5,202,670	3,233,972	11,788,107
Net position, end of year	$ (242,342)	6,634,636	6,929,698	11,601,437

See Notes to Financial Statements

Business Type Activities				Governmental Activities
Airport Fund	Solid Waste Fund	Other Enterprise	Total	Internal Service Fund
509	505/507	Funds	Total	600
223,714	2,502,862	26,316	13,243,348	15,749
223,714	2,502,862	26,316	13,243,348	15,749
516,068	1,456,973	91,306	8,524,891	43,037
9,731	663,797	198,094	2,429,859	-
150,709	130,995	10,028	1,263,555	-
9,622	18,226	35,159	509,108	-
686,130	2,269,991	334,587	12,727,413	43,037
(462,416)	232,871	(308,271)	515,935	(27,288)
-	-	-	(19,233)	-
21	24,179	3,061	39,889	-
-	111,493	-	738,985	-
-	-	62,027	163,924	-
108,699	-	-	3,275,222	-
108,720	135,672	65,088	4,198,787	-
(353,696)	368,543	(243,183)	4,714,722	(27,288)
182,135	185,650	256,420	5,371,441	23,000
-	(360,791)	(108,020)	(5,232,381)	-
(171,561)	193,402	(94,783)	4,853,782	(4,288)
4,593,682	1,792,323	1,033,213	27,415,923	45,035
4,422,121	1,985,725	938,430	32,269,705	40,747

See Notes to Financial Statements

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
Year Ended June 30, 2024

	Business Type Activities			
	Joint Utility Office	Electric	Water	WWTP
	502	503	504	506
Cash Flows From Operating Activities				
Cash received from customers and others	$ 76,342	7,422,811	1,011,830	1,282,566
Cash paid for vendors and employees	(417,727)	(5,461,036)	(1,092,945)	(1,007,670)
Net cash provided (used) by operating activities	(341,385)	1,961,775	(81,115)	274,896
Cash flows from noncapital financing activities				
Government contributions	-	-	3,166,523	-
Gross receipts taxes	-	500,844	70,009	56,639
Miscellaneous income	29,203	70,438	2,256	-
Landfill closure costs	-	-	-	-
Transfers	345,000	(369,652)	43,828	(35,510)
Net cash provided (used) by noncapital financing activities	374,203	201,630	3,282,616	21,129
Cash Flows from Investing Activities				
Purchases of investments	-	(402)	(194,740)	(4,893)
Interest on investments	3,602	427	3,631	4,968
Net cash (used) provided by investing activities	3,602	25	(191,109)	75
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	-	(520,160)	(3,779,519)	(47,494)
Interest paid	-	-	(19,233)	-
Principal payments on bonds, loans and notes payable	-	(66,095)	783,805	(66,165)
Net cash provided (used) by capital and related financing activities	-	(586,255)	(3,014,947)	(113,659)
Net increase (decrease) in cash and cash equivalents	36,420	1,577,175	(4,555)	182,441
Cash and cash equivalents, beginning of year	102,672	1,695,956	829,640	564,188
Cash and cash equivalents, end of year	$ 139,092	3,273,131	825,085	746,629
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating income (loss)	$ (392,103)	1,229,909	428,712	(212,767)
Noncash items				
Depreciation expense	5,031	357,179	143,473	466,140
PERA pension plan expense	37,430	44,916	22,459	37,430
RHC OPEB plan expense	(33,132)	(37,865)	(18,934)	(28,398)
Adjustments to operating income (loss) to net cash provided by operating activities:				
Change in assets and liabilities:				
Accounts receivable	-	146,380	67,708	25,567
Lease receivable	-	-	-	-
Inventory	45,916	66,807	(5,417)	(4,937)
Accounts payable	(1,691)	157,625	(717,582)	(322)
Accrued payroll expenses	-	-	-	-
Accrued compensated absences	(2,836)	5,051	8,801	(8,136)
Accrued landfill closure costs	-	-	-	-
Interest payable	-	-	(10,113)	-
Due to/from other funds	-	(15,435)	(5)	5
Deferred inflows - leases	-	-	-	-
Meter deposits	-	7,208	(217)	314
Net cash provided (used) by operating activities	$ (341,385)	1,961,775	(81,115)	274,896

See Notes to Financial Statements

Business Type Activities				Governmental Activities
Airport Fund	Solid Waste Fund	Other Enterprise		Internal Service Fund
509	505/507	Funds	Total	600
313,800	2,584,057	31,560	12,722,966 $	14,260
(601,449)	(2,190,853)	(331,543)	(11,103,223)	(43,037)
(287,649)	393,204	(299,983)	1,619,743	(28,777)
108,699	-	-	3,275,222	-
-	111,493	-	738,985	-
-	-	65,088	166,985	-
-	(52,842)	-	(52,842)	-
182,135	(175,141)	148,400	139,060	23,000
290,834	(116,490)	213,488	4,267,410	23,000
-	(24,086)	-	(224,121)	-
21	24,179	-	36,828	-
21	93	-	(187,293)	-
-	(15,308)	-	(4,362,481)	-
-	-	-	(19,233)	-
-	(105,000)	-	546,545	-
-	(120,308)	-	(3,835,169)	-
3,206	156,499	(86,495)	1,864,691	(5,777)
60,812	643,080	423,391	4,319,739	45,211
64,018	799,579	336,896	6,184,430 $	39,434
(462,416)	232,871	(308,271)	515,935	(27,288)
150,709	130,995	10,028	1,263,555	-
14,972	59,888	7,487	224,582	-
(9,465)	(52,063)	(4,733)	(184,590)	-
71,252	30,530	(1,221)	340,216	(1,489)
-	-	-	-	-
9,963	-	-	112,332	-
13,766	(6,590)	(499)	(555,293)	-
-	-	-	-	-
-	890	(2,757)	1,013	-
-	(3,317)	-	(3,317)	
-	-	-	(10,113)	-
(76,430)	-	(17)	(91,882)	-
-				
-	-	-	7,305	-
(287,649)	393,204	(299,983)	1,619,743 $	(28,777)

See Notes to Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The City of Truth or Consequences, (City), New Mexico, which was incorporated in 1917, operates under a Commission / Manager form of government. Five commissioners are elected at large and one of the commissioners serves as Mayor. This reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the City's financial statements to be misleading or incomplete.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles (GAAP). Blended component unit, although legally separate entities, are in substance part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that is legally separate from the government**.**

The basic (but not the only) criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the City has one component unit required to be reported under GASB Statements No. 14, No. 39, and No 61.

The Truth or Consequences Housing Authority (The Authority) has been determined to be a component unit of the City that should be discreetly presented in the City's financial statements pursuant to the criteria described above. The authority was audited by another auditor and has separately issued financial statements, and all exhibits, schedules and footnotes are included in those financial statements. Excerpts of the component unit's activities that we deemed material are included in the City's financial report. The Authority's separately issued financial statements may be obtained directly from their administrative office as follows: Executive Director, Truth or Consequences Housing Authority, 108 South Cedar, Truth or Consequences, New Mexico 87901.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and fund financial statements

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements and the fiduciary fund – agency financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Derived tax revenues (gross receipts taxes, cigarette taxes and gas taxes) are recognized when the underlying transaction takes place. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

> The ***General*** fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting and financial statement presentation (Continued)

The ***Capital Improvement Reserve Funds***– This is a reserve fund that is used to fund capital outlay, maintenance, and repairs. In 2023-2024 it was used for technology equipment, roof renovations, vehicles, renovation of Ralph Edwards Park, and pool repairs. The city received loan proceeds to refund these expenditures in 2022-2022. The loan came from new money on PPRF-4698 a refund of loan PPRF-2246 NMFA. This is a Capital Projects Fund.

The ***NMFA Projects Funds*** -Projects funded by the New Mexico Finance Authority Loan proceeds and grants. For 2023-2024 these projects included a City-Wide Water Preliminary Engineering Report, a River Walk Feasibility Study, and a Sanitary Sewer Asset Management Plan. This is a Capital Projects Fund.

The ***Debt Service Fund*** was created to account for the accumulation of resources for, and the repayment of general long-term principal, interest, and related costs of the general obligation bonds. Revenues for this fund are taxes generated by sources designated in bond obligations. The fund is required by bond-obligation requirements. This is a Debt Service Fund.

The government reports the following major proprietary funds:

The ***Joint Utility Office*** fund accounts for the provision of water, electric, sewer and wastewater services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The ***Electric*** fund accounts for the provision of electric services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing, and collection.

The ***Water*** fund accounts for the provision of water services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The ***Wastewater Treatment Plant*** fund accounts for the provision of sewer and wastewater services to the residents of the city. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, billing and collection.

The ***Airport Fund*** used to account for the operations and maintenance of the airport. Financing is provided by fuel sales and fees for services. The fund is authorized by City Commissioner.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting and financial statement presentation (Continued)

The ***Solid Waste*** fund accounts for the activities of the City's solid waste services.

Additionally, the City maintains one individual internal service fund. A description of the fund is as follows:

The ***Internal Service*** fund accounts for the costs of maintaining the City's vehicle and equipment fleet. The fund bills various City departments to cover the cost of maintaining the City's fleet.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's utility and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities and Net Position

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds, and internal service funds are charges to customers for sales and services. The utilities also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is City policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

State statutes authorize the City to invest in obligations of the U.S. Treasury, repurchase agreements, Certificates of Deposits, and the State Treasurer's Investment Pool. Investments for the City are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations and is not SEC registered. The reported value of the pool is the same as the fair value of the pool shares. Generally, investment income earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average daily balance of cash and investments of each fund. All investment in such a pool is voluntary.

Receivables and Payables. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business- type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources in the event they are not received within 60 days at year end.

The joint utility enterprise fund is responsible for billing and collecting electric, water, and wastewater charges using a cycle billing system. No billing cycles are billed in advance of services. Metered accounts are billed in arrears and have been accrued. The only unearned revenue is customer payments for prepaid electric distribution construction. Customers are required to pay 100% of the estimate prepared by the electric director. When the job is complete the actual costs of the job are prepared, and the customer is either refunded the overpayment or billed for the shortage. These payments for construction are then reported as increases in net assets at the end of the fiscal year. All trade receivables are shown net of an allowance for uncollectible accounts. The City is required to provide service and grant credit to a diverse customer base within its service territory. The City may require security deposits prior to providing service to customers depending upon an assessment of credit worthiness.

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. In the government-wide and governmental fund financial statements, delinquent property taxes are recorded when levied. Property taxes are considered to be 100 % collectible.

Property taxes are levied on November 1 based on the assessed value of property as listed on the previous January 1 and are due in two payments by November 10th and April 10th. Property taxes uncollected after November 10th and April 10th are considered delinquent and the City may assess penalties and interest. The taxes attach as an enforceable lien on property thirty (30) days thereafter, at which time they become delinquent. Property taxes are collected by Sierra County and remitted monthly to the City.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

The City estimates the allowance for uncollectible accounts based on the day's delinquent. The City has estimated all accounts that are greater than 120 days to be uncollectible.

Restricted Assets: Restricted assets consist of those funds expendable for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be used and restricted for future debt service payments, capital projects, customer deposits and other restrictions.

Inventories and Prepaid Items. Inventories are by the City and the Joint Utility, Airport, and Solid Waste Funds and are valued at cost using the first-in/first-out (FIFO) method. Certain payments to vendors reflect costs applicable to future accounting periods wide and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are, reported in the applicable governmental or business- type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets, including infrastructure, have higher limits that must be met before they are capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Computer software costs, whether externally purchased or developed in-house, shall be capitalized if the total cost of the software equals or exceeds $5,000 and has a life of at least two years. Library books and periodicals are estimated to have a useful life of less than one year or are under the capitalization threshold and are expensed when purchased.

Property, plant, and equipment of the primary government have the following threshold levels to be capitalized and are depreciated using the straight-line method over the following estimated useful lives:

	Estimated Useful Life
Buildings and improvements	10-50 years
Equipment	5-25 years
Infrastructure including golf course and airport	10-50 years
Vehicles	5-10 years
Utility plant	20-40 years

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Compensated Absences. Each employee of the City may accumulate a total of thirteen to twenty-six days of vacation per year. Employees may accumulate up to thirty days of vacation and carry leave forward from calendar year to calendar year. Upon termination, employees will be paid up to thirty days of accrued vacation pay leave. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability is reported in the governmental funds only if they have matured.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental or proprietary fund that will pay it. In prior years, substantially all of the related expenditures have been liquidated by the general fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide statement of net position.

Sick Leave – Each employee of the City may accumulate a total of thirteen days of sick leave per year. Sick leave can be carried forward from calendar year to calendar year. Upon separation of employment, an employee with five or more continuous years of service will be compensated for one third of the first 480 accrued sick leave hours for a total of 160 hours. Employees with less than five years of continuous service forfeit all accrued sick leave at separation of employment. Employees cannot donate sick leave at time of separation.

Deferred Outflows/Inflows of Resources. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Also, in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows are reported in the governmental funds regarding property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-Term Obligations. In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs related to insurance, are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs other than related insurance are expended in the year incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs related to insurance, during the current period. The face amount of debt issued is reported as other financing sources. Bond premium and discounts are reported as other financing uses. Issuance costs, even if withheld from actual net proceeds received, are reported as debt service expenditures.

Pension. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA's. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Mexico Retiree Health Care Authority (NMRHCA) and additions to and deductions from NMRHCA's fiduciary net position have been determined on the same basis as they are reported by NMRHCA. For this purpose, NMRHCA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity Flow Assumptions. In the fund financial statements, governmental funds report restricted and unassigned fund balances. Restricted fund balances represent amounts that are constrained externally by creditors (such as debt covenants), grantors, contributors, or laws of other governments. Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balances. In the fund financial statements, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Position (Continued)

Committed – amounts that can be used only for specific purposes determined by a formal action of the City Commission. City Commission is the highest level of decision-making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the City Commission.

Assigned – amounts that are constrained by the City's intent to use them for a specific purpose but are neither restricted nor committed. The City has not established a policy regarding the assignment of funds, so this category of fund balance represents the residual amounts not otherwise reported as unspendable, restricted, or committed in governmental funds outside of the general fund.

Unassigned – all other spendable amounts.

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates in the City's financial statements include the allowance for uncollectible accounts in the joint utility fund, depreciation on capital assets, net pension liability calculations, the current portion of accrued compensated absences, and the estimate for landfill closure and postclosure costs.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted for all funds. All budgets are consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at fiscal year-end. Carryover funds must be appropriated in the budget of the subsequent fiscal year. Because the budget process in the State of New Mexico requires that the beginning cash balance be appropriated in the budget of the subsequent fiscal year, such appropriated balance is legally restricted and is therefore presented as a reserved portion of fund balance.

Actual expenditures may not exceed the budget on a fund basis. Budgets may be amended by City Commission resolution with approval by the State Department of Finance and Administration. City department heads may make transfers of appropriations within a fund. The legal level of budgetary control is the fund level. Increases or decreases of appropriations between funds require the approval of the governing Commission.

The city follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June, the City Manager submits to the City Commission a proposed operating budget for preliminary approval for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. A budget is prepared for each fund.

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Information (Continued)

2. Prior to September 1, the budget is legally enacted through passage of a resolution and the Local Government Division of the State Department of Finance and Administration approves the final budget.

3. After the budget is adopted any supplemental appropriations must be approved by the City Commission

The budgetary basis and GAAP basis are the same for all governmental fund types. Budgets for proprietary enterprise funds are adopted on a non-GAAP basis, using the spending measurement focus as in governmental fund types.

B. Excess of Expenditures over Appropriations

As of June 30, 2024, the City did not over expend the budget in any fund.

NOTE 3. DEPOSITS AND INVESTMENTS

State statutes authorize the investment of the City funds in a wide variety of instruments including certificates of deposit and other similar obligations, state investment pool, money market accounts, and United States Government Obligations. All invested funds of the City properly followed State investment requirements as of June 30, 2024.

Deposits of funds may be in interest or noninterest bearing checking accounts in one or more banks or savings and loan associations within the geographical boundaries of the City. Deposits may be made to the extent that they are insured by an agency of the United States or by collateral deposited as security or by bond given by the financial institution.

The rate of interest in non-demand interest-bearing accounts shall be set by the State Board of Finance, but in no case shall the rate of interest be less than one hundred percent of the asked price on United States Treasury bills of the same maturity on the date of deposit.

Excess of funds may be temporarily invested in securities which are issued by the State of by the United States government, or by their departments or agencies, and which are either direct obligations of the State of the United States or are backed by the full faith and credit of those governments.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

As of June 30, 2024, the city had the following cash, cash equivalents and investments:

Demand deposits	$	17,552,678
Petty cash		1,210
Certificates of deposit		1,435,961
State Treasurer's LGIP		1,618,288
Cash with fiscal Agent		1,755,279
Total	$	22,363,416
Governmental funds	$	15,001,973
Proprietary funds		7,361,443
Total	$	22,363,416

The City has investments in the State Treasurer external investment pool (the Local Government Investment Pool). The investments are valued at fair value based on quoted market prices as of June 30, 2024. The State Treasurer Local Government Investment Pool (LGIP) is not SEC registered. Section 6-10-10 I, NMSA 1978, empowers the State Treasurer, with the advice and consent of the State Board of Finance, to invest money held in the short-term investment fund in securities that are issued by the United States government or by its departments or agencies and are either direct obligations of the United States or are backed by the full faith and credit of the United States government or are agencies sponsored by the United States government. The Local Government Investment Pool investments are monitored by the same investment committee and the same policies and procedures that apply to all other state investments. The pool does not have unit shares. Per Section 6-10-10.1F, NMSA 1978, at the end of each month all interest earned is distributed by the State Treasurer to the contributing entities in amounts directly proportionate to the respective amounts deposited in the fund and the length of time the amounts were invested. Participation in the local government investment pool is voluntary. The LGIP has been rated by Standard & Poor's and has received an AAAm rating.

Investment Type	Weighted Average Maturities		Fair Value	Rating*
New Mexico LGIP	[30] day WAM(R), [39] day WAM (F)		1,618,288	AAAm
		$		

*Based off Moody's rating

In addition to the investment in LGIP above there are $1,435,961 of certificates of deposit that are greater than 90 days and therefore are considered investments in the Statement of Net Position.

Interest Rate Risk. The risk that interest rate variations may adversely affect the fair value of an investment. An acceptable method for reporting interest rate risk is weighted average maturity (WAM). The State Treasurer's Office uses this method for reporting purposes for the Local Government Investment Pool. As of June 30, 2024, the LGIP WAM (R) was 30 days and WAM (F) was 39 days. The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk. As directed by State Statute 6-10-36, E. and F., excess funds may be invested in securities backed by the full faith and credit of the United States Government, such as treasury notes, bills and bonds; in securities of Agencies that are guaranteed by the United States Government; bonds or negotiable securities of the State of New Mexico or of any county, municipality or school district in the State of New Mexico which has a taxable valuation of real property for the last preceding year of at least one million dollars ($1,000,000) and has not defaulted in the payment of any interest or sinking fund obligation or failed to meet any bonds at maturity at any time within five years last preceding. The LGIP is exempt from this reporting requirement.

Custodial Credit Risk (Deposits) - City. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statute requires that the bank deposits be 50% collateralized and repurchase agreements be 102% collateralized. The City's accounts at an insured depository institution, including all noninterest bearing transaction accounts, will be insured by the FDIC up to the standard maximum deposit insurance amount of $250,000 for demand deposit accounts and $250,000 for time and savings accounts. At June 30, 2024, $0 of the City's bank balances of $19,377,918, were exposed to custodial credit risk. The collateral pledged is listed in the table of contents of this report and as listed below.

		First Saving Bank
Deposits in Bank		
Bank Deposits	$	17,941,957
Certificates of Deposit		1,435,961
Total on Deposit		19,377,918
Less: FDIC insurance		(250,000)
Total uninsured public funds	$	19,127,918
Pledged Collateral Required:		
50% on deposits	$	9,563,959
Pledged Collateral at June 30, 2024		17,775,719
Excess (Deficiency)	$	8,211,760

Custodial Credit Risk (Deposits) - Component. Custodial credit risk is the risk that in the event of a bank failure, the Housing Authority deposits may not be returned to it. The Housing Authority does not have a deposit policy for custodial credit risk, other than following state statutes as put forth in the Public Money Act (Section 6-10-1 to 6-10-63 NMSA 1978). At June 30, 2024, $0 of the Housing Authority's bank balance of $ $2,108,767 was exposed to custodial credit risk. Although the $1,205,711 was uninsured, all of that amount was collateralized by collateral held by the pledging bank's trust department, not in the Housing Authority's name. None of the Housing Authority's deposits were uninsured and uncollateralized at June 30, 2024.

NOTE 3. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk (Investments). In the case of investments, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The LGIP is exempt from this reporting requirement.

Collateral. Only securities backed by the full faith and credit of the United States Government will be accepted as collateral. The City may make an exception and accept as collateral securities from a governmental entity within the State of New Mexico as described by State Statute 6-10-16-A. All securities pledged as collateral shall be held by a third-party financial institution. Any change in the institution holding the collateral must have prior approval of management.

Concentration of Credit Risk – Investments. For an investment, concentration of credit risk is when any one issuer is 5% or more of the investment portfolio of the City. The investments in New Mexico State LGIP represent 100%, of the investment portfolio. The City's policy related to concentration credit risk is to comply with the state statute as put forth in the Public Money Act (Section 6-10-63, NMSA 1978).

GASB Statement No. 72 requires investment to be presented at fair value. This statement provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under GASB Statement No. 72 are described as follows:

Basis of Fair Value Measurement –

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
Level 2	Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following table sets forth by level, within the fair value hierarchy, the City's assets had a fair value as of June 30, 2024:

	Investment Assets at Fair Value as of June 30, 2024			
Investment in	**Level 1**	**Level 2**	**Level 3**	**Total**
New Mexico LGIP	$ 1,618,288	-	-	$ 1,618,288
Total	$ 1,612,288	-	-	$ 1,618,288

NOTE 4. RECEIVABLES

Governmental receivables as of June 30, 2024 are as follows:

	General Fund	Nonmajor Funds	Total
Property taxes	$ 29,657		29,657
Other taxes:			
Gross receipts	927,927	214,390	1,142,317
Gasoline	-	15,561	15,561
Other	-	42,167	42,167
Grants receivable	-	11	11
Miscellaneous receivables	8,837	1,132	9,969
	$ 966,421	273,261	1,239,682

Receivables for governmental activities are considered to be 100% collectible.

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate in the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. Unavailable revenue related to property taxes receivable was $22,907 for the year ended June 30, 2024.

Proprietary fund receivables as of June 30, 2024, are as follows:

	Major Enterprise Funds	Other Enterprise Funds	Total
Charges for services	$ 638,542	1,683	640,225
Less: Allowance for uncollectible accounts	(268,722)	-	(268,722)
Other receivables:			
Intergovernmental:			
Federal	6,283	-	6,283
Miscellaneous receivables	-	1,489	1,489
Totals	$ 376,103	3,172	379,275

NOTE 4. RECEIVABLES (CONTINUED)

Component Unit

As of June 30, 2024, the Housing Authority had the following receivables:

Tenant receivables	$	15,499
Allowance for doubtful accounts - tenants		-
Grants receivable		-
Notes receivable		-
Total	$	15,499

The Authority's notes receivable consists of three promissory notes from related entities which are owed to the Return to Owner Program. These notes were executed for the purpose of funding future tax credit properties for which the Authority plans to be a participating member. These notes are considered fully receivable.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

Governmental Activities	Balance June 30, 2023	Additions	Transfers	Deletions	Balance June 30, 2024
Non-Depreciable Assets					
Land	$ 3,925,799		-	-	3,925,799
Construction in progress	1,236,981	1,198,966	-	-	2,435,947
Total non-depreciable assets	5,162,780	1,198,966	-		6,361,746
Depreciable Assets					
Buildings and improvement	9,378,266	-	-	-	9,378,266
Land Improvements	563,011	-	-	-	563,011
Equipment	2,709,011	388,923	-	-	3,098,113
Infrastructure	2,979,801	-	-	-	2,979,801
Vehicles	4,149,860	588,913	-	-	4,738,773
Total depreciable assets	19,780,128	977,836			20,757,964
Accumulated Depreciation					
Building and improvements	(6,042,769)	(383,497)	-	-	(6,426,266)
Land Improvements	(38,076)	(2,416)	-	-	(40,492)
Equipment	(2,273,053)	(144,256)	-	-	(2,417,309)
Infrastructure	(1,068,902)	(67,836)	-	-	(1,136,738)
Vehicles	(2,850,302)	(180,891)	-	-	(3,031,193)
Total Accumulated Depreciation	(12,273,102)	(778,896)	-	-	(13,051,998)
Governmental Capital Assets, net	$ 12,669,806	1,397,906	-	-	14,067,712

Depreciation expense was charged to functions/programs of the government as follows:

Governmental Activities:		
General Government	$	64,121
Public safety		340,492
Public works		205,131
Public health and welfare		9,692
Culture and recreation		159,459
	$	778,895

NOTE 5. CAPITAL ASSETS (CONTINUED)

Business-Type Activities	Balance June 30, 2023	Additions	Transfer	Deletions	Balance June 30, 2024
Non-depreciable assets:					
Land	$ 2,623,071	-	-	-	2,623,071
Construction in progress	4,103,594	2,398,026	-	-	6,501,620
Total non-depreciable assets	6,726,665	2,398,026	-	-	9,124,691
Depreciable assets:					
Building & Improvements	5,390,687	-	-	-	5,390,687
Land Improvements	45,663	-	-	-	45,663
Utility plant	30,593,442	1,358,911	-	-	31,952,353
Equipment	5,372,728	334,494	-	(27,838)	5,679,384
Vehicles	3,816,618	323,890	-	(31,711)	4,108,797
Total depreciable assets	45,219,138	2,017,295	-	(59,549)	47,176,884
Accumulated depreciation:					
Land Improvements	(6,378)	(2,283)	-	-	(8,661)
Building and improvements	(1,933,619)	(106,336)	-	-	(2,039,955)
Utility plant	(7,810,435)	(741,710)	-	27,838	(8,057,705)
Equipment	(3,580,892)	(165,955)	-	31,711	(4,294,764)
Vehicles	(2,521,589)	(247,270)	-	-	(2,655,833)
Total accumulated depreciation	(15,852,913)	(1,263,555)	-	59,549	(17,056,918)
Business-type activities capital assets, net	$ 36,092,890	3,151,767	-	-	39,244,657

Depreciation expense was charged to functions/programs of the business- type as follows:

Business-Type Activities:	
Joint Utility Fund	$ 5,031
Electric	357,179
Water	143,473
WWTP	466,140
Airport	150,709
Solid Waste	130,995
Golf Course Fund	10,022
Cemetery Fund	6
	$ 1,263,555

NOTE 5. CAPITAL ASSETS (CONTINUED)

The following summarizes changes in capital assets activity for the Authority during fiscal year 2024.

Component Unit	Balance June 30, 2023	Additions	Deletions	Transfers	Balance June 30, 2024
Capital assets not being depreciation:					
Land	$ 637,536	-	-	-	637,536
Construction in progress	11,693	-	11,693	-	-
Total capital assets not being depreciated	649,229	-	-	-	637,536
Depreciable assets:					
Leasehold improvements	917,658	356,168	-	-	1,273,826
Buildings and improvements	6,879,121	143,150	-	-	7,022,271
Dwelling equipment	456,259	17,830	-	-	474,089
Non-dwelling equipment	627,757	40,020	-	-	667,777
Total depreciable assets	8,880,795	557,168	-	-	9,437,963
Accumulated depreciation:					
Leasehold improvements	(727,169)	(51,952)	-	-	(779,121)
Buildings and improvements	(4,985,848)	(102,642)	-	-	(5,088,490)
Dwelling equipment	(326,993)	(30,130)	-	-	(357,123)
Non-dwelling equipment	(529,209)	(43,163)	-	-	(572,372)
Total accumulated depreciation	(6,569,219)	(227,887)	-	-	(6,797,106)
Component unit capital assets, net	$ 2,960,805	329,281	11,693	-	3,278,393

Depreciation expense for the year ended June 30, 2024, totaled $227,887 for the Authority.

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund transfers and advances consisted of the following as of June 30, 2024:

TRANSFERS

Governmental Funds		Transfer In	Transfer Out
General	$	1,279,987	1,483,880
Corrections Fund		89,000	-
Law Enforcement		-	1,543
Lodgers Tax		-	55,000
Municipal Street		-	5,000
Recreation		-	4,779
Cannabis Regulations Act		-	138,900
PD GRT		-	89,000
Municipal Pool		50,000	-
Veterans Wall		2,000	-
Golf Course		-	1,420
CDBG		25,000	-
CI Reserve		357,606	63,690
NMFA Projects		50,000	-
Water Trust Board Projects		-	-
Debt Service		689,558	480,247
Other State Funded Projects		538,996	920,748
Business-Type Funds			
Joint Utility Office		345,000	-
Electric Fund		76,095	445,747
Water Fund		4,240,201	4,196,373
WWTP		85,940	121,450
Solid Waste Fund		185,650	360,791
Golf Course		256,420	-
Municipal Airport		182,135	-
Impact Fees		-	108,020
Internal Service		23,000	-
Net Transfers	$	8,476,588	8,476,588

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

	Due To/Due From	
Governmental Funds	Due To	Due From
General	$ 193,002	$ -
CI Reserve	-	1,251,120
NMFA Projects	46,035	-
Debt Service	-	-
Other State Funded Projects	1,094,587	394
Business-Type Funds		
Impact fees	-	17
Joint Utility Office	-	41,056
Electric Fund	-	137,429
Water Fund	93,780	-
WWTP	2,965	-
Solid Waste Fund	-	7,897
Airport	7,544	-
Net Total	$ 1,437,913	$ 1,437,913

NOTE 7. LONG-TERM DEBT

General Obligation Bonds. The City has the capacity to issue general obligation bonds to provide funds for the acquisition and/or construction of major capital projects. On May 19, 2023, the City entered into a bond purchase agreement with the New Mexico Finance Authority to purchase the City NM General Obligation Bonds, Series 2023 in the aggregate principal amount of $790,000 for the improvement or repairing alleys, streets, public roads, bridges & improving or extending the water and wastewater system. The bond bears an interest rate of 2.04% per semi-annum and matures on August 01, 2035. The payment of principal, premium, and interest thereon, whether at maturity or on a redemption date, are paid with net revenues from the City's utility system. As of June 30, 2024, the City has an outstanding balance of $790,000.

Revenue Bonds. The City has the capacity to issue bonds where the City pledges gross receipts tax revenue and revenues derived from the acquired or constructed assets to pay debt service, but as of June 30, 2024, the City had one revenue bond issued on February 2, 2012, for the construction of the solid waste collection center and other equipment required for optimal operation. The bond bears interest at 3.95% per annum and matures on June 1, 2026. The payment of principal, premium and interest thereon, whether at maturity or on a redemption date, are paid with the income derived from the operation of the joint utility system which includes revenues from the solid waste collection center.

NOTE 7. LONG-TERM DEBT (CONTINUED)

Governmental Activities

During the year ended June 30, 2024, the following changes occurred in the liabilities reported in the government-wide statement of net position:

	Balance 6/30/2023	Additions	Retirements	Balance 6/30/2024	Due Within One Year
Police Department Building	$ 44,165	-	14,510	29,655	14,755
2020 Refunding	822,863	-	115,699	707,164	116,210
NMFA Fire Pumper	23,356	-	23,356	-	-
Law Enforcement Equipment	20,994	-	20,994	-	-
Disadvantaged Funding Infrastructure	228,432	-	-	228,432	-
Infrastructure and IT	480,250	-	114,506	365,744	115,770
Refunding Recreational Loan	863,416	-	138,868	724,548	141,497
Colonias Infrastructure	14,079	27,795	5,000	36,874	-
Cantrell Dam	86,001	63,651	14,697	134,955	-
Booster Station	19,573	123,378	13,207	129,744	-
GO Bonds Series 2023	-	790,000	-	790,000	255,000
Total Notes Payable	2,603,129	1,004,824	460,837	3,147,116	643,232
Compensated Absences	226,096	-	67,841	158,255	52,752
Total Long-term debt	$ 2,829,225	1,004,824	528,678	3,305,371	695,984

On April 14, 2006, the City borrowed $265,152 from the New Mexico Finance Authority. The note matures on May 1, 2026, and accrues interest at 1.2700% per annum. The proceeds of the loan were used for acquiring a building for use by the City's police department. The payments of principal and interest are paid from pledged gross receipts tax revenues. As of June 30, 2024, the City has an outstanding balance of $29,655.

On September 18, 2020, the city refinanced the October 13, 2009, loan of $2,046,949 loan for $1,124,188 from the New Mexico Finance Authority. The loan was funded on September 18, 2020. The note matures on May 1, 2030, and accrues interest at rates from per annum. The proceeds of the loan were used for making improvements and repairs to the City's streets and drainage systems. The payments of principal and interest are paid from the first increment of one-quarter of one percent (0.25%) of municipal gross receipts tax, dedicated to the general fund. As of June 30, 2024, the City has an outstanding balance of $707,164.

On June 21, 2013, the City borrowed $228,113 from the New Mexico Finance Authority. The note matures on May 1, 2024, and accrues interest at 0.0071% per annum. The proceeds of the loan were used to acquire a Fire Pumper for use by the City's volunteer fire department. The payments of principal and interest are paid from an interception of the State Fire Marshalls allocation. As of June 30, 2024, the City paid off the outstanding balance of $23,356.

NOTE 7. LONG-TERM DEBT (CONTINUED)

On June 28, 2018, the City borrowed $103,833 from the New Mexico Finance Authority. The note matures on May 1, 2024, and accrues interest at a rate of .099% per annum. The proceeds of the loan were used for acquiring law enforcement equipment. The payments of principal and interest are paid from pledged state shared gross receipts tax revenue. As of June 30, 2024, the City paid off the outstanding balance of $20,994.

On August 30, 2019, the City issued $2,475,799 bond par amount in state-shared gross receipts tax refunding bonds, PPRF-4968 to refund the series 2009 state shared gross receipts tax bonds, pay the cost of issuance and purchase IT equipment and Infrastructure. The associated debt was subsequently called on August 30, 2019. The true interest cost on the new bond series is 1.52% with a final maturity on May 1, 2029. The net present value savings resulting from this refunding is $256,051. The difference in cash flow requirements to service the old debt of $1,973,831 and the cash flows to service the debt of $1,470,698 is $503,133. The debt is secured through maturity by state shared gross receipts tax revenues. For the current year, principal and interest paid was $253,374 and $18,907, respectively. As of June 30, 2024, the City has an outstanding balance of $228,432 (PPRF-4968-C), $365,744 (PPRF-4968 B), and $724,548 (PPRF-4968-A) respectively. For a total of $1,318,724.

On January 21, 2022, the City had a grant/loan agreement with the New Mexico Finance Authority. The grant and loan are $450,000 and $300,000, respectively. The note matures on June 1, 2043, and accrues interest at a rate of .25% per annum. The proceeds of the grant/loan are to be used for flood prevention and will consist of planning, designing and reconstruction of Cantrell Dam. The payments of principal and interest are paid from pledged system revenues and are due June 1 of each year starting on June 1, 2024. As of June 30, 2024, the loan has not been fully drawn down. The City has an outstanding balance of $134,955.

On January 22, 2022, the City had a grant/loan agreement with the New Mexico Finance Authority. The grant and loan are $900,000 and $100,000, respectively. The note matures on June 1, 2044, and accrues interest at a rate of .0% per annum. The proceeds of the grant/loan are to be used for the Colonias Infrastructure improvements. The payments of principal are paid from pledged system revenues and are due June 1 of each year starting on June 1, 2024. As of June 30, 2024, the loan has not been fully drawn down. The City has an outstanding balance of $36,874.

On October 30, 2020, the City had a grant/loan agreement with the New Mexico Finance Authority. The grant and loan are $384,688 and $256,458, respectively. The note matures on June 1, 2042, and accrues interest at a rate of .025% per annum. The proceeds of the grant/loan are to be used for the design and construction of two booster station improvements. The payments of principal are paid from pledged system revenues and are due June 1 of each year starting on June 1, 2023. As of June 30, 2024, the loan has not been fully drawn down. The City has an outstanding balance of $129,744.

NOTE 7. LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the governmental activities debt as of June 30, 2024, including interest payments, are as follows:

Year Ending June 30,	Principal	Interest	Admin Fees	Total
2025	643,232	35,056	1,380	679,668
2026	427,453	27,567	1,094	456,114
2027	411,605	22,858	809	435,272
2028	411,050	18,043	554	429,647
2029	432,821	12,873	282	445,976
2030-2034	354,382	29,034	-	383,416
2035-2039	165,000	2,302	-	167,302
	$ 2,845,543	147,733	4,119	2,997,395

Debt included in amortization schedule	$ 2,845,543
Debt not fully funded:	
Colonias Infrastructure	36,874
Cantrell Dam	134,955
Booster Station	129,744
Total debt	$ 3,147,116

The debt service and fire protection fund have typically been used to liquidate long-term liabilities.

NOTE 7. LONG-TERM DEBT (CONTINUED)

Business-Type Activities

	Balance 6/30/2023	Additions	Retirements	Balance 6/30/2024	Due Within One Year
Revenue Bonds					
Series 2012 Solid Waste Revenue	$ 325,000	-	105,000	220,000	110,000
Total Revenue Bonds	325,000	-	105,000	220,000	110,000
Loans Payable					
NMFA	103,944	-	12,888	91,056	12,911
NMFA	74,584	-	8,287	66,297	8,287
NMFA TorC 19 (66%)	501,790	-	43,572	458,218	44,801
NMFA TorC 19 (34%)	258,843	-	22,476	236,367	23,110
PER/Asset Mgmt Plan	33,359	-	3,313	30,046	3,305
Waste Water Project	42,307	-	3,846	38,461	3,846
Design/Construction Phase 2	46,395	-	3,867	42,528	3,867
NMFA	18,469	-	15,370	3,099	3,099
NMFA	66,095	-	66,095	-	-
NMFA	8,023	-	458	7,565	450
USDA Debt	803,000	-	17,000	786,000	17,000
USDA WWTP	675,653	-	13,470	662,183	13.659
USDA WWTP	298,784	-	5,506	293,278	5,640
Water System Improvement	5,128,690	358,310	-	5,487,000	170,908
Equipment Loan	1,245,883	-	77,113	1,168,770	163,373
High-risk Water Lines	59,579	538,996	-	598,575	-
Water System Improvement (PH2)	-	50,000	2,500	47,500	2,500
Total Loans Payable	9,365,398	947,306	295,761	10,016,943	476,756
Compensated Absences	88,735	1,911	-	90,646	30,216
Total Long-term debt	$ 9,779,133	949,217	400,761	10,327,589	616,972

Revenue Bonds

On February 3, 2012, the City issued solid waste revenue bond in the amount of $1,260,000 for the construction of the solid waste collection center and purchase of any equipment necessary for optimal operation. The bond bears interest at 3.95% per annum and matures on June 1, 2026. The payment of principal, premium and interest thereon, whether at maturity or on a redemption date, are paid with income derived from the operation of the joint utility system which includes revenues from the solid waste collection center. As of June 30, 2024, the City has an outstanding balance of $220,000.

NOTE 7. LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the revenue bonds as of June 30, 2024, including interest payments, are as follows:

Year Ending June 30,	Principal	Interest	Total Requirements
2025	110,000	8,690	118,690
2026	110,000	-	110,000
Total $	220,000	8,690	228,690

Loans Payable

On December 30, 2011, the City borrowed $256,000 from the New Mexico Finance Authority. The note matures on June 1, 2032, with 0% interest rate with an administrative fee component of ¼ of 1%. The proceeds of the loan were ground storage tanks. The payments of principal and interest are paid from net revenues from the City's utility system. At June 30, 2024 the City has an outstanding balance of $91,056.

On October 1, 2012, the City borrowed $165,741 from the New Mexico Finance Authority. The note matures on May 1, 2032, and accrues interest at 0% interest rate per annum. The proceeds of the loan were used for water storage tanks for the City's water and sewer utility system. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2024 the City has an outstanding balance of $66,297.

On August 17, 2012, the City borrowed $1,424,865 from the New Mexico Finance Authority. The note matures on May 1, 2033, and accrues interest at 3.00% per annum with an administrative fee component of ¼ of 1%. The proceeds of the loan were used to refinance Revenue Bonds 95, 96, and 98. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2024 the City has an outstanding balance of $694,585.

On March 21, 2014, the City borrowed $64,000 from the New Mexico Finance Authority. The note matures on June 1, 2033, and accrues interest at 0% per annum and an administrative fee of ¼ of 1%. The proceeds of the loan were used for storage, conveyance, or delivery of water to end users and included 2 planning reports. The payments of principal and administrative fees are paid from pledged net revenues from the City's utility system. At June 30, 2024 the City has an outstanding balance of $30,046.

One March 3, 2015, the City borrowed $75,000 from the New Mexico Finance Authority. The note matures on June 1, 2035, and accrues interest at 0% per annum. The proceeds of the loan were used for wastewater system improvements Phase II-A. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2024 the City has an outstanding balance of $38,461.

NOTE 7. LONG-TERM DEBT (CONTINUED)

On January 8, 2016, the City borrowed $75,000 from the New Mexico Finance Authority. The note matures on June 1, 2035, and accrues interest at 0% per annum. The proceeds of the loan were used for funding the local matching requirement of a Colonias Infrastructure Project to improve the City's wastewater system as part of Phase II-A. The payments of principal and interest are paid from pledged net revenues from the City's utility system. At June 30, 2024 the City has an outstanding balance of $42,528.

On August 2, 2019, the City refinanced a note from the NMFA in the amount of $500,318. The note matures May 1, 2024. The proceeds of the loan were used to refund the New Mexico Finance Authority loan no. PPRF-1704 ($391,199) and New Mexico environmental department loan no. RIP 95-16 ($109,119). The current year principal paid was $123,378 ($65,339 for Electric and $18,225 for Water) respectively. The payments of principal and interest are paid from pledged net revenues from the City's Joint Utility System. At June 30, 2024 the City has an outstanding balance of $3,099 ($0 Electric and $3,099 Water).

On September 20, 2019, the City borrowed $9,000 for the preparation of a municipal water system preliminary engineering report. Colonias Infrastructure project fund loan/grant. NM Colonias infrastructure board (CIB) and the NM Finance Authority. The loan maturity is on June 1, 2041. As of June 30, 2024, the City has an outstanding balance of $7,565.

On May 11, 2016, the City issued Joint Utility System Improvement Revenue Bonds, series 2015, in the principal amount of $910,000 for the purpose of acquiring, extending, enlarging, bettering, repairing, or otherwise improving the wastewater system within the City's joint utility system. The bond bears interest at 2.25% per annum and matures on May 11, 2056. The payment of principal, premium, and interest thereon, whether at maturity or on a redemption date, are paid with net revenues derived from the operation of the City's joint utility system. As of June 30, 2024, the City has an outstanding balance of $786,000.

On September 5, 2019, the City borrowed $715,000 for Phase 2B Improvements to include rehabilitation of existing biological treatment processes and lift station upgrades to the Clancy, North Date, Nickel, and Mims lift stations. Loan maturity is September 5, 2059, Loan payments begin one year after closing on 9/5/2020. The interest rate is 1.625%. Funding was administered on behalf of the Rural Utilities Service (RUS) by the State and Area staff of USDA Rural Development. As of June 30, 2024, the City has an outstanding balance of $662,183.

On September 5, 2019 the City borrowed $315,000 for Phase 2B Improvements to include rehabilitation of existing biological treatment processes and lift station upgrades to the Clancy, North Date, Nickel, and Mims lift stations. Loan maturity is September 5, 2059, Loan payments begin one year after closing on 9/5/2020. The interest rate is 2.125%. Funding was administered on behalf of the Rural Utilities Service (RUS) by the State and Area staff of USDA Rural Development. As of June 30, 2024, the City has an outstanding balance of $293,278.

NOTE 7. LONG-TERM DEBT (CONTINUED)

On June 28, 2019, the City borrowed $620,543 and had $620,542 in grant for a total of $1,241,085 from the New Mexico Finance Authority Drinking Water State Revolving Loan Fund Loan and Subsidy Agreement. A portion of the Loan funds made available under this Agreement pursuant to the DWSRLF Act and Safe Drinking Water Act may be forgiven, if forgiven, will not be required to be repaid. The note matures on June 1, 2041 and accrues interest at 0.25% per annum. The proceeds of the loan were used for funding the acquisition, design, construction, improvement, expansion, repair and rehabilitation of drinking water supply facilities as authorized by the Safe Drinking Water Act. As of June 30, 2024, the City has an outstanding balance of $598,575

On November 29, 2021, the City entered into a loan agreement with Bank of the Southwest in the amount of $5,487,000. The loan accrues interest at 5% per annum. The proceeds of the loan were used for downtown distribution waterline replacement/rehabilitation and various other water projects. As of June 30, 2024, the City has an outstanding balance on the loan of $5,487,000.

On July 22, 2021, the City borrowed $1,320,907 from New Mexico Finance Authority. The funds will be used for equipment related to the north transformer. The loan matures May 1, 2031, with an interest rate of 2%. Principal and interest will be due monthly with payments starting July 1, 2024. As of June 30, 2024, the City has an outstanding balance on the loan of $1,168,770.

On March 18, 2022 the City borrowed $50,000 and had $450,000 in grant for a total of $500,00 from the New Mexico Finance Authority Colonias Infrastructure Project Fund for the purpose of water system improvements. The loan matures June 1, 2043 with an interest rate of 0%. As of June 30, 2024, the City has an outstanding balance on the loan of $47,500.

The annual requirement to amortize the loan payables as of June 30, 2024, including interest payments, are as follows:

Year Ending June, 30,	Principal	Interest	Total
2025	$ 476,756	302,607	779,363
2026	398,080	188,055	586,135
2027	404,685	179,496	584,181
2028	410,564	170,727	581,291
2029	418,332	161,024	579,356
2030-2034	1,523,457	679,523	2,202,980
2035-2039	830,492	563,241	1,393,733
2040-2044	911,715	474,143	1,385,858
2045-2049	1,000,536	374,881	1,375,417
2050-2054	1,110,159	264,925	1,375,084
2055-2059	1,132,861	144,974	1,277,835
2060-2063	800,731	34,346	835,077
	$ 9,418,368	3,537,942	12,956,310

NOTE 7. LONG-TERM DEBT (CONTINUED)

Debt included in amortization schedule	$ 9,418,368
Debt not fully funded:	
High-risk Water Lines	598,575
Total debt	$ 10,016,943

Compensated Absences- Employees of the City are able to accrue a limited amount of vacation and other compensatory time during the year. One third of sick hours accrued are payable to employees of at least 5 years, and a maximum of 240 vacation hours are payable to all employees. Employees accrue hours based on the following schedule:

	Years of Service	Hours Per Pay Period	Working Days Per Year
Sick Leave:	0+	4.0 Hours	13 Days (104 Hours)
Annual Leave:	0 to 3 Years	4.0 Hours	13 Days (104 Hours)
	3 to 15 Years	6.0 Hours	20 Days (160 Hours)
	15+ Years	8.0 Hours	26 Days (208 Hours)

Component Unit

The following summarizes changes in long-term liability activity during fiscal year 2024:

	Balance 6/30/2023	Additions	Retirements	Balance 6/30/2024	Due Within One Year
USDA Loans Hacienda Orgullo #1	$ 177,219	-	24,251	152,968	19,743
USDA Loans Hacienda Orgullo #2	55,039	-	7,582	47,457	6,733
USDA Loan Puesta Del Sol	360,067	-	17,631	342,436	19,843
Compensated absences	15,717	69,343	65,901	19,159	-
Total Long-term debt	$ 608,042	69,343	115,365	562,020	46,319

The USDA Loan liabilities are collateralized by the property purchased/renovated with the funds.

Compensated absences increased by $3,442 and the balances are paid from the programs under which they are incurred.

The Hacienda Orgullo notes are payable to the U.S. Department of Agriculture, through the Rural Housing Service. The stated interest rates are paid 1% by the Authority, and the remainder by Rural Housing Service, in the form of a debt service subsidy.

NOTE 7. LONG-TERM DEBT (CONTINUED)

The Puesta del Sol note is payable to the U.S. Department of Agriculture, through the Rural Housing Service. The Authority receives a fixed debt service subsidy from the Rural Housing Service of $3,681 per month.

The terms of each note payable are summarized below:

Description	Date of Issue	Maturity Date	Interest Rate	Subsidy Rate	Original Amount of Issue	Balance June 30, 2024
USDA Loan Hacienda Orgullo #1	12/19/1981	8/19/2030	1.00%	10.750%	$ 312,140	152,968
USDA Loan Hacienda Orgullo #2	12/19/1981	10/19/2030	1.00%	9.000%	1,000,000	47,457
USDA Loan Puesta Del Sol	12/1/1994	3/1/2034	1.00%	11.875%	495,788	342,436
Total Loans						542,861

Debt service requirements on long-term debt at June 30, 2024, are as follows:

Fiscal Year Ending June 30, 2024	Principal	Interest	Total Debt Service
2025	46,319	56,883	103,202
2026	51,799	51,065	102,864
2027	57,929	44,559	102,488
2028	64,785	37,285	102,070
2029	72,456	27,617	100,073
2030-2034	249,573	69,028	318,601
	$ 542,861	$ 286,437	$ 829,298

NOTE 8. RESTRICTED FUND BALANCES

Fund balances were restricted for the following purposes:

Subsequent Years Expenditures. The New Mexico Department of Finance and Administration (DFA) requires that 1/12th of the general fund budgeted expenditures be restricted as subsequent year expenditures to maintain an adequate cash flow until the next significant GRT collection.

NOTE 9. COMMITMENTS AND CONTINGENCIES

Risk Management. The City is also exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. In addition, the City is party to numerous pending or threatened lawsuits, under which it may be required to pay certain amounts upon final disposition of these matters. The City has historically retained these risks, except where it has determined that commercial insurance is more cost beneficial or legally required. The City has covered all claim settlements and judgments out of its General Fund resources, except where specifically identifiable to an enterprise fund. The City currently reports substantially all of its risk management activities, except worker's compensation, in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. Current liabilities are reported when the liability has matured. These losses include an estimate of claims that have been incurred but not reported.

Contingent Liabilities. Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

NOTE 10. JOINTLY GOVERNED ORGANIZATIONS

The City is a participant in a *joint powers' agreement with the Village of Williamsburg* for police protection services wherein the City is to provide management, operations, patrols, police powers under the direction and guidance of the City Chief of Police and the Trustees of the Village in accordance with applicable provisions of the New Mexico State Laws and Regulations. The Village will pay the City $40,000 yearly. The agreement was entered into on February 10, 2015. The term of this contract is three years, each fiscal year the parties shall review the agreement.

The City is a participant in a *joint powers agreement with the City of Elephant Butte* for animal control services. The City of Truth or Consequences shall provide, through the Animal Control Officer, control of dangerous animals and enforcement of the City of Elephant Butte's Ordinance No. 134. The City of Elephant Butte shall pay $50 per response and/or patrol plus an additional $25 per hour after the first hour. The contract may be renewed annually for up to 2 additional years.

The City is a participant in a *memorandum of understanding with Sierra County* for MALCO site cleanup. The parties shall endeavor to work together to prepare and submit a grant application to secure funding to clean the MALCO site and nearby county sites, and to expend funds received in conjunction with the grant application purpose. This agreement was entered into on March 16, 2015. The agreement is cancellable by either party within 30 days advance written notice.

The City is a participant in a *joint powers agreement with Sierra County* to share resources in order to protect the citizens of the County and to humanely treat the stray animals in the County through the joint exercise of the City's Animal Control Officers. The County shall pay the City, $30 for each response by the City's Animal Control Officers as requested by the County. The County shall be responsible for any charges arising from the "animal shelter" related to care, feeding and

NOTE 10. JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

disposal. The contract shall remain in effect for 3 years until it is terminated pursuant to the terms of the JPA.

The City is a participant in a *joint powers agreement with Sierra County* for fiscal agent for animal shelter services with Sierra Veterinary Services. The City has entered into a contract with Sierra Veterinary Services for the housing, feeding, adoption, and final disposition of all impounded animals. The County shall be $3,000 per month for all regular services. The contract may be renewed annually for up to 4 years, upon the parties 'mutual consent.

The City is a participant in a *memorandum of understanding with the City of Truth or Consequences Housing Authority* wherein the City shall provide the following equipment and services to the Housing Authority; 1 recycling collection trailer with recycling bins and processing of recyclable materials. The Housing Authority shall pay a fee of $50 per trailer to the City in the event delivered materials contain greater than 25% contaminant by volume. This agreement shall remain in effect until terminated by either party pursuant to the agreement terms.

The City is a participant in a *joint powers' agreement with the Sierra County, the Village of Williamsburg, and the City of Elephant Butte* wherein all parties agree to provide intergovernmental cooperation between each participant for the centralized dispatching of area law enforcement and emergency services, and to allow entry by other subdivisions or municipal corporations. The parties to the agreement are responsible each for a base amount of $200,000 annually but shall be negotiated. The agreement was entered into on June 22, 2010, and will remain in full force until by mutual agreement of the parties or by written notice by one party to the other giving 30-day notice of cancellation. Each party is responsible for the audit of its own related expenditures.

The City is a participant in a *joint powers' agreement with the New Mexico Spaceport Authority* wherein both parties agree to provide services for the reconstruction, administration, and use for the Spaceport related activities. The City is responsible for a $175,000 contribution for environmental remediation. The agreement was entered into on October 29, 2009, and will remain in full force for one year unless mutually agreed by both parties to extend to a possible five to thirty years. The agreement can be terminated upon 30 days of written notice. Each party is responsible for the audit of its own related expenditures.

The City is a participant in a *joint powers agreement with the Village of Williamsburg* for road maintenance wherein the City is to provide road maintenance services which includes, but is not limited to street sweeping, pot hole patching, replacement of street signs and grant writing assistance. The Village will pay the City pursuant to a rate schedule and reimburse the City for fees charged in the performance of this MOU. This contract is renewable on an annual basis. The agreement can be terminated upon 30 days of written notice.

NOTE 10. JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

The City is a participant in a *joint powers' agreement with the Sierra County, the Village of Williamsburg, and the City of Elephant Butte* wherein all parties agree to provide and maintain an adequate health care facility, including acute care hospital within the County. The City is responsible for 3/16% gross receipts tax, pledged for operations. The pledge shall not exceed 20 years. The agreement was adopted on May 14, 1998, and revised on July 15, 2009 and will remain in full force until by mutual agreement of the parties or by written notice by one party to the other giving 30 day notice of cancellation. Each party is responsible for the audit of its own related expenditures.

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN

General Information about the Pension Plan

Plan description. The Public Employees Retirement Fund is a cost-sharing, multiple employer defined benefit pension plan. This fund has six divisions of members, including State General, State Police/Audit Correction Officers, Municipal General, Municipal Police/Detention Officers, Municipal Fire, and State Legislative Divisions, and offers 24 different types of coverage within the PERA plan. All assets accumulated may be used to pay benefits, including refunds of member contributions, to any of the plan members or beneficiaries, as defined by the terms of this plan. Certain coverage plans are only applicable to a specific division. Eligibility for membership in the PERA fund is set forth in the Public Employees Retirement Act (Chapter 10, Article 11, NMSA 1978). Except as provided for in the Volunteer Firefighters Retirement Act (10-11A-1 to 10-11A-7, NMSA 1978), the Judicial Retirement Act (10-12B-1 to 10-12B-19, NMSA 1978), the Magistrate Retirement Act (10-12C-1 to 10-12C-18, NMSA), and the Educational Retirement Act (Chapter 22, Article 11, NMSA 1978), each employee and elected official of every affiliated public employer is required to be a member in the PERA Fund, unless specifically excluded. PERA issues a publicly available annual comprehensive financial report that can be obtained at https://www.nmpera.org/financial-overview/.

Benefits Provided. Benefits are generally available at age 65 with five or more years of service or after 25 years of service regardless of age for TIER I members. Provisions also exist for retirement between ages 60 and 65, with varying amounts of service required. Certain police and fire members may retire at any age with 20 or more years of service for Tier I members. Generally, the amount of retirement pension is based on final average salary, which is defined under Tier I as the average of salary for the 36 consecutive months of credited service producing the largest average; credited service; and the pension factor of the applicable coverage plan. Monthly benefits vary depending upon the plan under which the member qualifies, ranging from 2% to 3.5% of the member's final average salary per year of service. The maximum benefit that can be paid to a retiree may not exceed a range of 60% to 90% of the final average salary, depending on the division. Benefits for duty and non-duty death and disability and for post-retirement survivors' annuities are also available.

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

TIER II. The retirement age and service credit requirements for normal retirement for PERA state and municipal general members hired increased effective July 1, 2013. Under the new requirements (Tier II), general members are eligible to retire at any age if the member has at least five years of service credit and the sum of the member's age and service credit equals at least 85 or at age 65 with 5 or more years of service credit. General members hired on or before June 30, 2013 (Tier I) remain eligible to retire at any age with 25 or more years of service credit. Under Tier II, police and firefighters in Plans 3, 4, and 5 are eligible to retire at any age with 25 or more years of service credit. State police and adult correctional officers, peace officers and municipal juvenile detention officers will remain in 25-year retirement plans, however, service credit will no longer be enhanced by 20%. All public safety members in Tier II may retire at age 60 with 5 or more years of service credit. Generally, under Tier II pension factors were reduced by .5%, employee contributions increased 1.5 percent and effective July 1, 2014 employer contributions were raised .05 percent. The computation of final average salary increased as the average of salary for 60 consecutive months.

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

Contributions. See PERA's annual comprehensive financial report for Contribution provided description.

PERA Contribution Rates and Pension Factors in effect during FY23						
	Employee Contribution Percentage		Employer Contribution Percentage	Pension Factor per year of Service		Pension Maximum as a Percentage of the Final Average Salary
Coverage Plan	Annual Salary less than $20,000	Annual Salary greater than $20,000		TIER 1	TIER 2	
STATE PLAN						
State Plan 3	7.42%	10.42%	18.24%	3.0%	2.5%	90%
MUNICIPAL PLANS 1 – 4						
Municipal Plan 1 (plan open to new employers)	7.0%	9.0%	8.15%	2.0%	2.0%	90%
Municipal Plan 2 (plan open to new employers)	9.15%	11.15%	10.30%	2.5%	2.0%	90%
Municipal Plan 3 (plan closed to new employers 6/95)	13.15%	15.65%	10.30%	3.0%	2.5%	90%
Municipal Plan 4 (plan closed to new employers 6/00)	15.65%	17.65%	12.80%	3.0%	2.5%	90%
MUNICIPAL POLICE PLANS 1 – 5						
Municipal Police Plan 1	7.0%	9.0%	11.15%	2.0%	2.0%	90%
Municipal Police Plan 2	7.0%	9.0%	16.15%	2.5%	2.0%	90%
Municipal Police Plan 3	7.0%	9.0%	19.65%	2.5%	2.0%	90%
Municipal Police Plan 4	12.35%	14.35%	19.65%	3.0%	2.5%	90%
Municipal Police Plan 5	16.3%	18.30%	19.65%	3.5%	3.0%	90%
MUNICIPAL FIRE PLANS 1 - 5						
Municipal Fire Plan 1	8.0%	11.50%	12.15%	2.0%	2.0%	90%
Municipal Fire Plan 2	8.0%	11.50%	18.65%	2.5%	2.0%	90%
Municipal Fire Plan 3	8.0%	11.50%	22.40%	2.5%	2.0%	90%
Municipal Fire Plan 4	12.8%	16.30%	22.40%	3.0%	2.5%	90%
Municipal Fire Plan 5	16.2%	19.70%	22.40%	3.5%	3.0%	90%
MUNICIPAL DETENTION OFFICER PLAN 1						
Municipal Detention Officer Plan 1	16.65%	18.15%	17.30%	3.0%	3.0%	90%
STATE POLICE AND ADULT CORRECTIONAL OFFICER PLANS, ETC.						
State Police and Adult Correctional Officer Plan 1	7.6%	9.1%	25.50%	3.0%	3.0%	90%
State Plan 3 - Peace Officer	7.42%	10.42%	18.74%	3.0%	3.0%	90%
Juvenile Correctional Officer Plan 2	4.78%	7.78%	27.87%	3.0%	3.0%	90%

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2024, the City reported a liability of $9,126,056 for it's proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The total pension liability was rolled-forward from the valuation date to the plan year ending June 30, 2024 using generally accepted actuarial principles. Therefore, the employer's portion was established as of the measurement date of June 30, 2023. There were no significant events or changes in benefit provision that required an adjustment to the roll-forward liabilities as of June 30, 2024. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

For PERA Fund Division Municipal General, at June 30, 2024, the City reported a liability of $6,783,561 for its proportionate share of the net pension liability. At June 30, 2023, the City's proportion was .32036% percent, which was a decrease of 0.00244% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2024, the City recognized PERA Fund Division Municipal General pension expense of $960,915. At June 30, 2024, the City reported PERA Fund Division Municipal General deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	509,134	82,788
Changes in assumptions		-	-
Net difference between projected and actual earnings on pension plan investments		637,815	-
Changes in proportion and differences between City's contributions and proportionate share of contributions		62,554	105,466
City's contributions subsequent to the measurement date		359,424	-
Total	$	**1,568,927**	**188,254**

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

$359,424 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2025	$	340,834
2026		35,149
2027		587,190
2028		58,076
2029		
Thereafter		-

For PERA Fund Division Municipal Police, at June 30, 2024, the City reported a liability of $2,342,495 for its proportionate share of the net pension liability. At June 30, 2023, the City's proportion was 0.2429% percent, which was an increase of 0.02586% from its proportion measured as of June 30, 2024.

For the year ended June 30, 2024, the City recognized PERA Fund Division Municipal Police pension expense of $310,130. At June 30, 2024, the City reported PERA Fund Division Municipal Police deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	200,663	-
Changes in assumptions		-	-
Net difference between projected and actual earnings on pension plan investments		194,551	-
Changes in proportion and differences between City's contributions and proportionate share of contributions		162,882	92,355
City's contributions subsequent to the measurement date		159,380	-
Total	$	**717,476**	**92,355**

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

$159,380 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30		
2025	$	(9,483)
2026		17,731
2027		(76,205)
2028		121,218
2029		-
Thereafter		-

Component Unit

For PERA Fund Municipal General Division, at June 30, 2024, the Truth or Consequences Housing Authority reported a liability of $1,823,786 for its proportionate share of the net pension liability. At June 30, 2023, the Housing Authority's proportion was .08613%, which was a decrease of 0.00617% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Truth or Consequences Housing Authority recognized PERA Fund Municipal General Division pension expense of $204,155. At June 30, 2024, the Housing Authority reported PERA Fund Municipal General Division deferred outflows of resources and deferred inflows or resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	136,883	22,258
Changes in assumptions		-	-
Net difference between projected and actual earnings on pension plan investments		171,479	-
Changes in proportion and differences between Authority's contributions and proportionate share of contributions		40,279	131,223
Authority's contributions subsequent to the measurement date		105,096	-
Total	$	**453,737**	**153,481**

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

$105,096 reported as deferred outflows of resources related to pensions resulting from the Housing Authority's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30		
2025	$	63,805
2026		(30,832)
2027		146,573
2028		15,614
2029		-
Thereafter		-

***Actuarial assumptions**:* The total pension liability in the June 30, 2022 actuarial valuation was determined using the following significant actuarial assumptions, applied to all periods included in the measurement.

Actuarial valuation date	June 30, 2022
Actuarial cost method	Entry age normal
Amortization Method	Level Percentage of Payroll for all divisions except for the Legislative division which is Level Dollar
Amortization Period	25 years
Actuarial assumptions	
Investment Rate of Return	7.25% annual rate
Projected Salary increases	3.25% to 13.50% annual rate
Includes Inflation at	2.5%
Mortality assumption	The mortality assumptions are based on the RPH-2014 Blue Collar mortality table with female ages set forward one year. Future improvement in mortality rates is assumed using 60% of the MP-2017 projection scale generational. For non-public safety groups, 25% of in-service deaths are assumed to be duty related and 35% are assumed to be duty-related for public safety groups.
Experience study dates	July 1, 2008 to June 30, 2017 (demographic) and July 1, 2013 through June 20, 2017 (economic)

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

The total pension liability, net pension liability, and certain sensitivity information are based on an actuarial valuation performed as of June 30, 2022. The total pension liability was rolled-forward from the valuation date to the plan year ended June 30, 2023. These assumptions were adopted by the Board use in the June 30, 2022 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	38.00%	6.90%
Risk Reduction & Mitigation	17.00%	3.90%
Credit Oriented Fixed Income	19.00%	6.00%
Real Assets	18.00%	7.00%
Multi-Risk Allocation	8.00%	0.61%
Total	100.0%	

Discount rate: A single discount rate of 7.25% was used to measure the total pension liability as of June 30, 2023. This single discount rate was based on a long-term expected rate of return on pension plan investments of 7.25%, compounded annually, net of expense. Based on the stated assumptions and the projection of cash flows, the plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The projections of cash flows used to determine this single discount rate assumed that plan member and employer contributions will be made at the current statutory levels.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

NOTE 11. PENSION PLAN – PUBLIC EMPLOYEES RETIREMENT PLAN (CONTINUED)

PERA Fund Division Municipal General

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
City's proportionate share of the net pension liability	$ 9,835,149	6,783,561	4,246,407

PERA Fund Division Municipal Police

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
City's proportionate share of the net pension liability	$ 3,373,387	2,342,495	1,498,656

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in separately issued PERA financial reports.

Payables to the pension plan: At June 30, 2024 the City had no outstanding contributions to the pension plan and therefore, had no payables reported as of June 30, 2024.

Component Unit

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate: The following presents the Truth or Consequences Housing Authority's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

PERA Fund Division Municipal General

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Housing Authority's proportionate share of the net pension liability	$ 2,644,217	1,823,786	1,141,663

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in separately issued PERA financial reports.

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN

Plan Description **-** Employees of the City are provided with OPEB through the Retiree Health Care Fund (the Fund)—a cost-sharing multiple-employer defined benefit OPEB plan administered by the New Mexico Retiree Health Care Authority (NMRHCA). NMRHCA was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Fund under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

NMRHCA is an independent agency of the State of New Mexico. The funds administered by NMRHCA are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. NMRHCA's financial information is included with the financial presentation of the State of New Mexico.

Benefits provided. The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees.

Employees covered by benefit terms – At June 30, 2023, the Fund's measurement date, the following employees were covered by the benefit terms:

Plan membership	
Current retirees and surviving spouses	52,978
Inactive and eligible for deferred benefit	12,552
Current active members	93,595
	159,125
Active membership	
State general	18,462
State police and corrections	1,260
Municipal general	17,283
Municipal police	3,169
Municipal fire	2,419
Educational Retirement Board	51,002
	93,595

Contributions – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statue and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions to the Fund from the City were $129,601 for the year ended June 30, 2024.

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)

Contributions – Component Unit – Employer and employee contributions to the Fund total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statue and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Fund. Contributions to the Fund from the Authority were $15,203 for the year ended June 30, 2024.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the City reported a liability of $1,231,487 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The City's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2023. At June 30, 2023 the City's proportion was 0.0747 percent.

For the year ended June 30, 2024, the City recognized OPEB income of $386,565. At June 30, 2024 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	20,818	222,961
Changes in assumptions		236,995	1,161,705
Change in proportion		152,075	290,160
Net difference between projected and actual earnings on OPEB plan investments		26,331	-
Employer contributions subsequent to the measurement date		86,401	-
Total	$	**522,620**	**1,674,826**

Deferred outflows of resources totaling $86,401 represent City contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)

Year ended June 30:	
2025	$ (359,025)
2026	(229,911)
2027	(313,510)
2028	(257,385)
2029	(78,776)
Total	$ (1,238,607)

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – Component Unit

At June 30, 2024, the Authority reported a liability of $220,289 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. The Authority's proportion of the net OPEB liability was based on actual contributions provided to the Fund for the year ending June 30, 2023. At June 30, 2023, the Authority's proportion was 0.01294 percent, a decrease of .00116 percent over June 30, 2022.

For the year ended June 30, 2024, the Authority recognized OPEB expense of $68,445. At June 30, 2024 the Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	3,724	39,883
Changes in assumptions		42,394	207,806
Changes in proportions		54,299	106,825
Net difference between projected and actual earnings on OPEB plan investments		4,710	-
Employer contributions subsequent to the measurement date		15,203	-
Total	$	**120,330**	**354,514**

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)

Deferred outflows of resources totaling $15,203 represent Authority contributions to the Fund made subsequent to the measurement date and will be recognized as a reduction of net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended June 30:		
2025	$	(66,955)
2026		(53,463)
2027		(56,365)
2028		(54,358)
2029		(18,246)
Total	$	(249,387)

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023 using the following actuarial assumptions:

Valuation date	June 30, 2023
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB; 2.50% for PERA
Projected payroll increases	3.00% to 13.00% based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 8.5% graded down to 4.5% over 16 years for Medicare medical plan costs
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)

Rate of Return – The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Long-Term Rate of Return
U.S. core fixed income	1.6%
U.S. equity – large cap	6.9%
Non U.S. – emerging markets	8.7%
Non U.S. – developed equities	7.2%
Private equity	10.0%
Credit and structured finance	3.7%
Real estate	3.6%
Absolute return	3.2%
U.S. equity – small/mid cap	6.9%

Discount Rate – The discount rate used to measure the Fund's total OPEB liability is 6.22% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2070. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.5% for PERA member, was used to calculate the net OPEB liability through 2070. Beyond 2070, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (3.65%) was applied. Thus, 6.22% is the blended discount rate.

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates. The following presents the net OPEB liability, calculated using the discount rate of 6.22% as of June 30, 2023, as well as what the Cooperative's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-pont higher than the current rate:

	1% Decrease (5.22%)	Current Discount Rate (6.22%)	1% Increase (7.22%)
$	1,552,602	1,231,487	971,194

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-pont higher than the current healthcare cost trend rate:

	1% Decrease	Current Discount Rate	1% Increase
$	1,019,546	1,231,487	1,474,895

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2023.

Payables changes in the net OPEB liability. At June 30, 2024, the City did not accrue any payables for OPEB.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates – Component Unit. The following presents the net OPEB liability of the Authority , calculated using the discount rate of 6.22% as of June 30, 2023, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-pont higher than the current rate:

	1% Decrease (5.22%)	Current Discount Rate (6.22%)	1% Increase (7.22%)
$	277,730	220,289	173,727

NOTE 12. POST-EMPLOYMENT BENEFITS – STATE RETIREE HEALTH CARE PLAN (CONTINUED)

The following presents the net OPEB liability of the Authority, as well as what the Authority's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-pont higher than the current healthcare cost trend rate:

	1% Decrease	Current Discount Rate	1% Increase
$	182,377	220,289	263,830

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in NMRHCA's audited financial statements for the year ended June 30, 2023.

NOTE 13. RECENT ACCOUNTING PRONOUNCEMENTS

In April 2022, the GASB issued Statement No. 99, Omnibus 2022, with multiple effective dates as follows; (1) extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 24, as amended, and terminology updates related to Statement 53 and 63 are effective upon issuance. (2) The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. (3) The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of this Statement had no effect on the City's financial statements.

In June 2022, the GASB issued Statement No. 100, Accounting Changes and Error Corrections, effective for periods beginning after June 15, 2023. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of this Statement had no effect on the City's financial statements.

NOTE 14. NEW ACCOUNTING PRONOUNCEMENTS

The following GASB pronouncements have been issued, but are not yet effective at June 30, 2024.

GASB Statement No. 101, Compensated Absences

GASB Statement No. 102, Certain Risks Disclosures

GASB Statement No. 103, Financial Reporting Model Improvements

The City will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The City believes that the above-listed new GASB pronouncements will not have a significant financial impact to the City or in issuing its financial statements.

NOTE 15. TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 requires the City to disclose information on certain tax abatement agreements affecting the City. Accordingly, the City did not have any tax abatements affecting the City during the year ended June 30, 2024.

NOTE 16. SUBSEQUENT EVENTS

Events subsequent to June 30, 2024, have been evaluated by management through December 13, 2024, the date the financial statements were available for issuance. In the opinion of management, no events occurring after June 30, 2024, require adjustment or disclosure in the financial statement.

NOTE 17. LEASES

Governmental activities – Lessor

With the implementation of GASB 87, Leases, the City has leases that are to be recognized for the governmental funds. The City is the lessor with the following leases,

	Term	Interest Rate
Land Leases	10 – 99 years	1.75 – 3.75%
Water Tower	28 years	1.75%
Building	5 years	0.50%

The City has used its incremental borrowing rate to value the above leases. In the current year, the City recognized deferred inflows of $63,306 and interest income of $27,157.

The annual lease requirements are as follows:

June 30,	Principal Payments	Interest Payments	Total
2025	$ 59,257	18,201	77,458
2026	60,437	33,161	93,598
2027	55,360	16,442	71,802
2028	42,496	15,695	58,191
2029	41,517	14,978	56,495
2030-2034	128,847	66,103	194,950
2035-2039	100,503	50,779	151,282
2040-2044	76,815	44,888	121,703
2045-2049	18,045	28,522	46,567
2050-2054	2,750	34,750	37,500
2055-2059	3,307	34,193	37,500
2060-2064	3,945	33,555	37,500
2065-2069	4,778	32,722	37,500
2070-2074	5,744	31,756	37,500
2075-2079	6,905	30,595	37,500
2080-2084	8,301	29,199	37,500
2085-2089	9,978	27,522	37,500
2090-2094	11,995	25,505	37,500
2095-2099	14,419	23,081	37,500
2100-2104	17,333	20,167	37,500
2105-2109	20,836	16,664	37,500
2110-2114	25,047	12,453	37,500
2115-2119	30,109	7,393	37,502
2120-2124	21,335	1,588	22,923
	$ 770,059	649,912	1,419,971

NOTE 17. LEASES (CONTINUED)

Business-type activities – Lessor

With the implementation of GASB 87, Leases, the City has leases that are to be recognized for the business-type activities funds. The City is the lessor with the following leases,

	Term	Interest Rate
Land	5 years	0.50%
Hangars	5 years	0.50%

The City has used its incremental borrowing rate to value the above leases. In the current year, the City recognized deferred inflows of $19,584 and interest income of $322.

The annual lease requirements are as follows:

June 30,	Principal Payments	Interest Payments	Total
2025	$ 23,678	203	23,881
2026	23,030	89	23,119
2027	4,573	8	4,581
2028	768	-	768
	$ 52,049	300	52,349

NOTE 18. LANDFILL CLOSURES and POST CLOSURE CARE COSTS

State and Federal laws and regulations require that the City place a final cover on its landfill site and perform certain maintenance and monitoring functions at the landfill site for a minimum of thirty years after closure. The City has had the landfill site closed to the public and is in the process of collecting dirt for the final cap. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2015. An updated estimate was performed in January of 2024. The current year's deletions were based off of estimated costs from the Solid Waste Fund. The balance of remaining landfill closure and postclosure care cost at June 30, 2024 is $766,199.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2024

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Public Employees Retirement Association (PERA)
For Last 10 Fiscal Years

						30-Jun				
Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Measurement Date	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
City's Proportion of the Net Pension Liability (Asset)										
Municipal General	0.3204%	0.3228%	0.3341%	0.3140%	0.2844%	0.3050%	0.2907%	0.2954%	0.2908%	0.3329%
Municipal Police	0.2429%	0.2170%	0.2487%	0.2235%	0.2726%	0.2449%	0.2673%	0.2561%	0.2958%	0.2904%
Component Unit - Municipal General	0.0861%	0.0923%	0.1010%	0.0881%	0.0919%	0.0943%	0.0892%	0.0806%	0.0782%	0.0982%
City's Proportionate Share of Net Pension Liability (Asset)										
Municipal General	$ 6,783,561	5,725,531	3,763,778	6,349,794	4,923,246	4,862,829	3,994,463	4,719,498	2,964,958	2,596,977
Municipal Police	2,342,495	1,744,284	1,286,273	1,919,574	2,013,612	1,670,963	1,485,027	1,889,582	1,396,406	964,276
Component Unit - Municipal General	1,823,786	1,637,133	1,138,148	1,781,582	1,590,886	1,503,496	1,225,684	1,287,717	797,317	766,065
	$ 10,949,842	9,106,948	6,188,199	10,050,950	8,527,744	8,037,288	6,705,174	7,896,797	5,158,681	4,327,318
City's Covered Payroll										
Municipal General	$ 3,361,590	3,140,642	3,140,642	3,319,561	2,595,131	2,861,475	2,550,738	2,246,083	2,439,725	2,412,182
Municipal Police	605,793	527,684	527,684	557,963	607,558	537,439	550,728	838,111	934,075	774,305
Component Unit - Municipal General	984,691	784,487	758,805	661,805	664,249	631,909	617,593	571,154	605,461	583,664
	$ 4,952,074	4,452,813	4,427,131	4,539,329	3,866,938	4,030,823	3,719,059	3,655,348	3,979,261	3,770,151
City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll										
Municipal General	201.80%	182.30%	119.84%	191.28%	189.71%	169.94%	156.60%	210.12%	121.53%	107.66%
Municipal Police	386.68%	330.55%	243.76%	344.03%	331.43%	310.91%	269.65%	225.46%	149.50%	124.53%
Component Unit - Municipal General	185.21%	208.69%	149.99%	269.20%	239.50%	237.93%	198.46%	225.46%	131.69%	131.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.26%	69.35%	77.25%	66.36%	70.52%	71.13%	73.74%	69.18%	76.99%	81.29%

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CITY CONTRIBUTIONS
JUNE 30, 2024

SCHEDULE OF CITY'S CONTRIBUTIONS
Public Employees Retirement Association (PERA)
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contributions in relation to the contractually required										
Municipal General	$ 359,424	360,775	307,783	312,252	325,317	247,835	273,271	243,595	241,619	229,899
Municipal Police	159,380	118,921	101,051	121,349	106,850	114,829	101,576	104,088	96,273	107,568
Component Unit - Municipal General										
	105,096	100,271	84,436	93,333	81,402	80,042	76,145	74,420	68,824	72,958
	$ 623,900	579,967	493,270	526,934	513,569	442,706	450,992	422,103	406,716	410,425
Contractually required contributions										
Municipal General	$ 359,424	360,775	307,783	312,252	325,317	247,835	273,271	243,595	241,619	229,899
Municipal Police	159,380	118,921	101,051	121,349	106,850	114,829	101,576	104,087	96,273	107,568
Component Unit - Municipal General										
	105,096	100,271	84,436	93,333	81,402	80,042	76,145	74,420	68,824	72,958
	$ 623,900	579,967	493,270	526,934	513,569	442,706	450,992	422,102	406,716	410,425
City's covered payroll										
Municipal General	$ 3,333,858	3,361,590	3,140,642	3,142,135	3,319,561	2,595,131	2,861,475	2,550,738	2,246,083	2,439,725
Municipal Police	791,664	605,793	527,684	600,126	557,963	607,558	537,439	550,728	838,111	934,075
Component Unit - Municipal General										
	984,691	784,487	797,161	758,805	661,805	664,249	631,909	617,593	571,154	605,461
	$ 5,110,213	4,751,870	4,465,487	4,501,066	4,539,329	3,866,938	4,030,823	3,719,059	3,655,348	3,979,261
Contributions "in relation" as a percentage of covered payroll										
Municipal General	10.78%	10.73%	9.80%	9.94%	9.80%	9.55%	9.55%	9.55%	10.76%	10.24%
Municipal Police	20.13%	19.63%	19.15%	20.22%	19.15%	18.90%	18.90%	18.90%	11.49%	12.83%
Component Unit - Municipal General										
	10.67%	12.78%	10.59%	12.30%	12.30%	12.05%	12.05%	12.05%	12.05%	12.05%

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
JUNE 30, 2024

New Mexico Retiree Healthcare Authority
For Last 10 Fiscal Years*

		30-Jun						
Fiscal Year		**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date		**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
City's Proportion of the Net OPEB liability		0.07232%	0.07470%	0.08100%	0.07534%	0.07443%	0.07961%	0.07837%
Component Unit's Proportion of the Net OPEB Liability		0.01294%	0.01410%	0.01576%	0.01368%	0.01497%	0.01431%	0.01436%
City's Proportionate Share of the Net OPEB Liability	$	1,231,487	1,726,693	2,665,183	3,163,457	2,413,310	3,461,725	3,551,472
Component Unit's Proportionate Share of the Net OPEB	$	220,289	325,901	518,559	574,411	485,385	622,249	650,748
City's Covered Payroll	$	3,581,075	3,972,867	3,737,538	3,238,201	3,105,911	3,415,760	3,264,618
Component Unit's Covered Payroll	$	760,169	730,864	759,114	661,850	662,764	632,179	598,187
City's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Payroll		34.39%	43.46%	71.31%	97.69%	77.70%	101.35%	108.79%
Authority's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll		28.98%	44.59%	68.31%	86.79%	73.24%	98.43%	108.79%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		44.16%	25.39%	25.39%	16.50%	18.92%	13.14%	11.34%

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City and component unit will present information for available years.*

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CITY'S CONTRIBUTIONS
JUNE 30, 2024

New Mexico Retiree Healthcare Authority
Last Ten Fiscal Years*

		2024	2023	2022	2021	2020	2019	2018
Contractually Required Contribution - City	$	86,401	82,486	75,929	72,458	65,883	124,404	248,862
Contractually Required Contribution - Component Unit		15,203	14,617	14,322	15,182	13,237	13,257	12,645
Contributions in Relation to the Contractually Required Contribution - City		(86,401)	(82,486)	(75,929)	(72,458)	(65,883)	122,885	124,901
Contributions in Relation to the Contractually Required Contribution - Component Unit		(15,203)	(14,617)	(14,322)	(15,182)	(13,237)	(13,257)	(12,645)
Contribution Deficiency (Excess) - City							1,519	123,961
Contribution Deficiency (Excess) - Component Unit	$	-	-	-	-	-	-	-
Employer's covered payroll - City	$	4,122,158	3,972,867	3,796,450	3,483,095	3,105,911	3,415,760	3,264,618
Employer's covered payroll - Component Unit		760,169	730,864	716,083	759,114	661,850	662,764	632,179
Contributions as a percentage of covered payroll - City		2.10%	2.08%	2.00%	2.08%	2.12%	3.60%	3.83%
Contributions as a percentage of covered payroll - Component Unit		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

**This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City and Component Unit will present information for available years.*

Changes of benefit terms: The PERA and COLA and retirement eligibility benefits changes in recent years are described in Note 1 of PERA's ACFR https://www.nmpera.org/financial-overview/.

Assumptions: The Public Employ Retirement Association of New Mexico Annual Actuarial Valuations as of June 30, 2023 report is available at https://www.nmpera.org/financia-overview/retirement-fund-valuation-report/.

Retiree Health Care Authority (RHCA). In the total OPEB liability measured as of June 30, 2023, changes in assumptions include adjustments resulting from an increase in the discount rate from 5.42% to 6.22%.

SUPPLEMENTARY INFORMATION

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NON-MAJOR FUNDS
June 30, 2024

Special Revenue Funds

Correction Fees - 201
To establish an additional source of funds to municipalities to offset the costs of corrections. The source of funds is a five-dollar fee, which must be paid by all persons violating laws relating to the operations of a motor vehicle. Authority: NMSA 33-0-3.

Fire Protection - 209
To account for the operations and maintenance of the fire department. The operations are financed by an allotment from the annual fire grant from the State of New Mexico. Authority: NMSA 59-A-53-1.

Law Enforcement Protection - 211
To account for grant funds used for maintenance and development of the City's police force. Financing is provided by a grant from the State of New Mexico. Such revenue provides for purchase and repair of equipment as well as classes to upgrade the training of police personnel and may be used only for these purposes. Funding authority is NMSA 29-13-1.

Law Enforcement Retention - 212
To account for grant funds used for salaries, benefits, recruitment incentives, and other personnel expenditures related to recruiting and training certified law enforcement officers. Financing is provided by a grant from the State of New Mexico. Funding authority is NMSA 29-13-1.

Law Enforcement Recruitment - 213
To account for grant funds used for salaries, benefits, recruitment incentives, and other personnel expenditures related to recruiting and training certified law enforcement officers. Financing is provided by a grant from the State of New Mexico. Funding authority is NMSA 29-13-1.

Lodger's Tax - 214
To account for the lodger's tax as authorized under 3-38-13 through 3-38-24 NMSA 1978. The City must use not less than 40% of the tax collected for advertising, publicizing and promotion of tourist-related attractions, facilities and events.

Municipal Streets - 216
To account for various street projects funded by cooperative agreements with the New Mexico State Department of Transportation. The fund is authorized by Section 7-1-6.24, NMSA 1978.

Recreation Fund - 217
To account for the operation and maintenance of recreational facilities in the City. Financing is provided by a specific annual cigarette tax levy. The fund is authorized by Section 7-12-1 and 7-12-15, NMSA 1978.

American Rescue Plan Fund - 260
To account for funds received from the American Rescue Plan Act.

Cannabis Regulation Fund - 280
To account for funds received from the state from Cannabis sales.

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NON-MAJOR FUNDS
June 30, 2024

Special Revenue Funds (Continued)

Veteran's Wall Perpetual Care - 293
To account for monies related to the columbarium for the Veteran's Memorial Park owned by the City. This fund was authorized by the City Commission.

State Library - 294
To account for a local grant and private donations for the operations of the public City library. This fund is authorized by NMSL Rule 92-1.

Municipal Pool - 295
To account for the City's pool funds. This fund was authorized by the City Commission.

Police Department GRT Fund - 296
To account for 0.25% GRT for public safety purposes to include as salaries and equipment as authorized and approved by the City Commission.

Special Revenue Fund - 299
To account for funds for special revenues not allocated..

Capital Projects Funds

Veteran's Wall - 303
To account for monies related to the Veteran's Memorial Park owned by the City. This fund was authorized by the City Commission.

Senior Transportation - 304
To account for monies appropriated for the meal site center for city residents. This fund is authorized by Section 13-1-59, NMSA 1978.

Capital Expenditures - 305
To account for monies related to upgrades and improvements for the senior meal sites as approved by the City Commission. This fund was authorized by the City Commission.
Commission.

Golf Course Improvements - 307
To account for monies related to capital outlay upgrade of the golf course. This fund was authorized by the City Commission.

USDA Street Sweeper - 308
To account for the federal grant received to purchase a Street Sweeper. This fund was authorized by the City Commission.

Water Trust Board Projects – 370
Loan/grant project funded by the Water Trust Board and the New Mexico Finance Authority for the Booster Station and Austin Street Improvement.

Capital Projects Funds (continued)

Other State Funded Projects – 380
NMED DWSRLF Funds for Marshall Street, North Pershing, 2nd Avenue and Sierra Vista Drive Water line replacement.

Proprietary Funds

Impact Fee fund-301
Fund is authorized by City Ordinance No. 563, 11-14-06, and states the City may enact or impose development impact fees on land within its municipal boundaries. An impact fee may be imposed only to pay the following specified costs of constructing capital improvements or facility expansions: 1) estimated capital improvements plan costs; 2) planning, surveying and engineering fees paid to an independent qualified professional who is not a City employee for services provided for and directly related to the construction of capital improvements or facility expansions; 3) fees actually paid or contracted to be paid to an independent qualified professional, who is not a City employee, for the preparation or updating of capital improvements plan; and 4) up to three percent of total impact fees collected for administrative costs for City employees who are qualified professionals.

Cemetery Fund - 501
To account for the operation and maintenance of the City cemetery. Financing is provided through lot sales and fees for services. The fund is authorized by 14-41-1, NMSA 1978

Golf Course Fund - 508
To account for the operations and maintenance of the City's public golf course. Financing is provided by fees for services. The fund is authorized by City Commission.

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STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Special Revenue		
	Correction Fees 201	Fire Protection 209	Law Enforcement Protection 211
Assets			
Cash and cash equivalents	$ 108,900	825,767	-
Restricted cash and cash equivalents	-	-	-
Receivables:			
Other taxes	-	-	-
Due from other governments	-	-	-
Miscellaneous receivables	-	-	-
Due from other funds	-	394	-
Inventory	-	-	-
Total assets	$ 108,900	826,161	-
Liabilities			
Accounts payable	$ -	1,400	-
Accrued payroll	-	-	-
Due to other funds	-	-	-
Total liabilities	-	1,400	-
Fund balances			
Nonspendable			
Inventory	-	-	-
Spendable:			
Restricted for:			
Public Safety	108,900	-	-
Culture and recreation	-	-	-
Transportation and roads	-	-	-
Fire protection	-	824,761	-
Veteran's Wall	-	-	-
Capital projects	-	-	-
Unassigned	-	-	-
Total fund balances	108,900	824,761	-
Total liabilities and fund balances	$ 108,900	826,161	-

Special Revenue				
Law Enforcement Retention 212	Law Enforcement Recruitment 213	Lodger's Tax 214	Municipal Streets Fund 216	Recreation Fund 217
-	1,119	919,544	1,335,142	-
-	-	-	48,702	-
-	-	42,167	92,022	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	29,760	-
-	1,119	961,711	1,505,626	-
-	-	15,135	19,420	-
-	-	-	-	-
-	-	-	-	-
-	-	15,135	19,420	-
-	-	-	29,760	-
-	-	-	-	-
-	1,119	-	1,456,446	-
-	-	946,576	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	1,119	946,576	1,486,206	-
-	1,119	961,711	1,505,626	-

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Special Revenue		
	American Rescue Plan 260	Cannabis Regulation 280	Veteran's Wall Perpetual Care 293
Assets			
Cash and cash equivalents	$ -	9,908	550
Restricted cash and cash equivalents	49,693	-	-
Receivables:			
Other taxes	-	12,561	-
Due from other governments	-	-	-
Miscellaneous receivables	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Total assets	$ 49,693	22,469	550
Liabilities			
Accounts payable	$ -	-	-
Accrued payroll	-	-	-
Due to other funds	5,447	-	-
Total liabilities	5,447	-	-
Fund balances			
Nonspendable			
Inventory	-	-	-
Spendable:			
Restricted for:			
Public Safety	-	-	-
Culture and recreation	44,246	-	-
Transportation and roads	-	-	-
Fire protection	-	-	-
Veteran's Wall	-	22,469	-
Capital projects	-	-	-
Unassigned	-	-	550
Total fund balances	44,246	22,469	550
Total liabilities and fund balances	$ 49,693	22,469	550

	Special Revenue			
State Library 294	Municipal Pool 295	Police Department GRT Fund 296	Special Revenue Funds 299	Total Special Revenue
4,599	52,159	242,061	754	3,500,503
-	-	-	-	98,395
-	-	57,000	-	203,750
11	-	-	-	11
-	1,132	-	-	1,132
-	-	-	-	394
-	4,992	-	-	34,752
4,610	58,283	299,061	754	3,838,937
-	4,225	-	-	40,180
-	3,638	-	-	3,638
8,000	-	-	-	13,447
8,000	7,863	-	-	57,265
-	4,992	-	-	34,752
-	-	299,061	754	408,715
-	45,428	-	-	1,547,239
-	-	-	-	946,576
-	-	-	-	824,761
-	-	-	-	22,469
-	-	-	-	-
(3,390)	-	-	-	(2,840)
(3,390)	50,420	299,061	754	3,781,672
4,610	58,283	299,061	754	3,838,937

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

	Capital Projects		
	Veteran's Wall 303	Senior Transportation 304	Capital Expenditures 305
Assets			
Cash and cash equivalents	$ 2,368	88,919	85,494
Restricted cash and cash equivalents	-	-	-
Receivables:			
Other taxes	-	-	-
Due from other governments	-	-	-
Miscellaneous receivables	-	-	-
Due from other funds	-	-	-
Inventory	-	-	-
Total assets	$ 2,368	88,919	85,494
Liabilities			
Accounts payable	$ -	-	-
Accrued payroll	-	-	-
Due to other funds	-	92,000	-
Total liabilities	-	92,000	-
Fund balances			
Nonspendable			
Inventory	-	-	-
Spendable:			
Restricted for:			
Public Safety	-	-	-
Culture and recreation	-	-	-
Transportation and roads	-	-	-
Fire protection	-	-	-
Veteran's Wall	-	-	-
Capital projects	2,368		85,494
Unassigned	-	(3,081)	-
Total fund balances	2,368	(3,081)	85,494
Total liabilities and fund balances	$ 2,368	88,919	85,494

Capital Projects					
Golf Course Improvement 307	CDBG 314	Water Trust Board Fund 370	Other State Funded Projects 380	Total Capital Projects	Total Nonmajor Governmental Funds
-	22,188	262,411	626,841	1,088,221	4,588,724
-	-	-	-	-	98,395
-	-	-	-	-	203,750
-	-	-	-	-	11
-	-	-	-	-	1,132
-	-	-	-	-	394
-	-	-	-	-	34,752
-	22,188	262,411	626,841	1,088,221	4,927,158
-	-	19,427	-	19,427	59,607
-	-	-	-	-	3,638
-	-	327,884	661,256	1,081,140	1,094,587
-	-	347,311	661,256	1,100,567	1,157,832
-	-	-	-	-	34,752
-	-	-	-	-	408,715
-	-	-	-	-	1,547,239
-	-	-	-	-	946,576
-	-	-	-	-	824,761
-	-	-	-	-	22,469
-	22,188			110,050	110,050
-	-	(84,900)	(34,415)	(122,396)	(125,236)
-	22,188	(84,900)	(34,415)	(12,346)	3,769,326
-	22,188	262,411	626,841	1,088,221	4,927,158

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2024

	Special Revenue		
	Correction Fees 201	Fire Protection 209	Law Enforcement Protection 211
Revenues			
Taxes:			
Gross Receipts	$ -	-	-
Gasoline and motor vehicle	-	-	-
Other	-	-	-
Intergovernmental			
Federal capital grants	-	-	-
State operating grants	-	376,085	113,000
State capital grants	-	-	-
Charges for services	1,254	-	-
Investment income	-	964	-
Miscellaneous	-	100	-
Total revenues	1,254	377,149	113,000
Expenditures:			
Current:			
General government	-	-	-
Public safety	43,603	260,149	69,238
Public works	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	378,011	52,999
Total expenditures	43,603	638,160	122,237
Excess (deficiency) of revenues over (under) expenditures	(42,349)	(261,011)	(9,237)
Other Financing Sources (Uses)			
Transfers, in	89,000	-	-
Transfers, out	-	-	-
Total other financing sources (uses)	89,000	-	-
Net change in fund balances	46,651	(261,011)	(9,237)
Fund balances - beginning of year (deficit)	62,249	1,085,772	9,237
Fund balances, end of year	$ 108,900	824,761	-

Special Revenue				
Law Enforcement Retention 212	Law Enforcement Recruitment 213	Lodger's Tax 214	Municipal Streets Fund 216	Recreation Fund 217
-	-	-	-	-
-	-	483,657	-	-
-	-	-	816,257	-
-	-	-	-	-
112,500	225,000	-	25,781	-
-	-	-	-	-
-	-	102,734	-	-
-	-	641	1,007	2
-	-	-	-	-
112,500	225,000	587,032	843,045	2
-	223,881	342,098	1,336	-
112,500	-	-	-	-
-	-	-	536,220	-
-	-	-	-	-
-	-	-	54,222	-
112,500	223,881	342,098	591,778	-
-	1,119	244,934	251,267	2
-	-	-	-	-
(1,543)	-	(55,000)	(5,000)	(4,779)
(1,543)	-	(55,000)	(5,000)	(4,779)
(1,543)	1,119	189,934	246,267	(4,777)
1,543	-	756,642	1,239,939	4,777
-	1,119	946,576	1,486,206	-

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2024

	Special Revenue		
	American Rescue Plan 260	Cannabis Regulation 280	Veteran's Wall Perpetual Care 293
Revenues			
Taxes:			
Gross Receipts	$ -	72,346	-
Gasoline and motor vehicle	-	-	-
Other	-	-	-
Intergovernmental			
Federal capital grants	-	-	-
State operating grants	-	-	-
State capital grants	-	-	-
Charges for services	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	-	72,346	-
Expenditures:			
Current:			
General government	5,447	1,875	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	600
Capital outlay	338,222	-	-
Total expenditures	343,669	1,875	600
Excess (deficiency) of revenues over (under) expenditures	(343,669)	70,471	(600)
Other Financing Sources (Uses)			
Transfers, in	-	-	-
Transfers, out	-	(138,900)	-
Total other financing sources (uses)	-	(138,900)	-
Net change in fund balances	(343,669)	(68,429)	(600)
Fund balances - beginning of year (deficit)	387,915	90,898	1,150
Fund balances, end of year	$ 44,246	22,469	550

	Special Revenue			
State Library 294	Municipal Pool 295	Police Department GRT Fund 296	Special Revenue Funds 299	Total Special Revenue
-	647	-	-	72,993
-	-	-	-	483,657
-	-	-	-	816,257
				-
-	-	-	-	-
20,184	-	-	-	872,550
-	-	-	-	-
-	14,195	372,221	-	490,404
-	-	136	307	3,057
4,766	-	-	-	4,866
24,950	14,842	372,357	307	2,743,784
-	-	-	-	574,637
-	-	92,018	-	577,508
-	-	-	-	536,220
27,530	112,261	-	-	140,391
-	9,989	145,000	-	978,443
27,530	122,250	237,018	-	2,807,199
(2,580)	(107,408)	135,339	307	(63,415)
-	50,000	-	-	139,000
-	-	(89,000)	-	(294,222)
-	50,000	(89,000)	-	(155,222)
(2,580)	(57,408)	46,339	307	(218,637)
(810)	107,828	252,722	447	4,000,309
(3,390)	50,420	299,061	754	3,781,672

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended June 30, 2024

	Capital Projects		
	Veteran's Wall 303	Senior Transportation 304	Capital Expenditures 305
Revenues			
Taxes:			
Gross Receipts	$ -	-	-
Gasoline and motor vehicle	-	-	-
Other	-	-	-
Intergovernmental			
Federal capital grants	-	-	-
State operating grants	-	221,550	-
State capital grants	-	-	-
Charges for services	-	-	-
Investment income	-	-	67
Miscellaneous	-	-	-
Total revenues	-	221,550	67
Expenditures:			
Current:			
General government	-	35,000	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	2,489	111,390	-
Capital outlay	-	85,175	-
Total expenditures	2,489	231,565	-
Excess (deficiency) of revenues over (under) expenditures	(2,489)	(10,015)	67
Other Financing Sources (Uses)			
Proceeds from loans			
Transfers, in	2,000	-	-
Transfers, out	-	-	-
Total other financing sources (uses)	2,000	-	-
Net change in fund balances	(489)	(10,015)	67
Fund balances - beginning of year (deficit)	2,857	6,934	85,427
Fund balances, end of year	$ 2,368	(3,081)	85,494

Capital Projects					
Golf Course Improvement 307	CDBG 314	Water Trust Board Fund 370	Other State Funded Projects 380	Total Capital Projects	Total Nonmajor Governmental Funds
-	-	-	-	-	72,993
-	-	-	-	-	483,657
-	-	-	-	-	816,257
				-	-
-	-	95,479	-	95,479	95,479
-	-	425,753	542,682	1,189,985	2,062,535
-	-	-	-	-	-
-	-	-	-	-	490,404
-	-	-	-	67	3,124
-	-	-	-	-	4,866
-	-	521,232	542,682	1,285,531	4,029,315
-	2,812	-	(531)	37,281	611,918
-	-	-	-	-	577,508
-	-	541,502	211,576	753,078	1,289,298
-	-	-	-	113,879	254,270
-	-	267,622	-	352,797	1,331,240
-	2,812	809,124	211,045	1,257,035	4,064,234
-	(2,812)	(287,892)	331,637	28,496	(34,919)
	-	187,026	-	187,026	187,026
-	25,000	-	538,996	565,996	704,996
(1,420)	-	-	(920,748)	(922,168)	(1,216,390)
(1,420)	25,000	187,026	(381,752)	(169,146)	(324,368)
(1,420)	22,188	(100,866)	(50,115)	(140,650)	(359,287)
1,420	-	15,966	15,700.00	128,304	4,128,613
-	22,188	(84,900)	(34,415)	(12,346)	3,769,326

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
Year Ended June 30, 2024

	Business Type Activities - Enterprise Funds			
	Impact Fees 301	Cemetery 501	Golf Course 508	Total Nonmajor Enterprise Funds
ASSETS				
Current assets				
Cash, investments and cash equivalents	$ 200,228	65,269	51,753	317,250
Receivables:				
Charges for services, net	-	1,340	343	1,683
Due from other funds	17	-	-	17
Total current assets	200,245	66,609	52,096	318,950
Noncurrent assets				
Restricted cash	19,646	-	-	19,646
Capital assets	-	145,849	1,056,511	1,202,360
Less: Accumulated depreciation	-	(26,941)	(467,390)	(494,331)
Total noncurrent assets	19,646	118,908	589,121	727,675
Total assets	219,891	185,517	641,217	1,046,625
DEFERRED OUTFLOWS - PENSION RELATED	-	-	22,864	22,864
DEFERRED OUTFLOWS - OPEB RELATED	-	-	5,226	5,226
Total Deferred Outflows	-	-	28,090	28,090
LIABILITIES AND NET POSITION				
Current liabilities				
Accounts payable	-	1,062	3,353.00	4,415
Accrued payroll	-	-	6,151	6,151
Accrued compensated absences	-	-	863	863
Total current liabilities	-	1,062	10,367	11,429
Non-Current Liabilities				
Compensated absences	-	-	1,726	1,726
Net pension liability	-	-	91,261	91,261
Net OPEB liability	-	-	12,315	12,315
Total non-current liabilities	-	-	105,302	105,302
Total liabilities	-	1,062	115,669	116,731
DEFERRED INFLOWS - PENSION RELATED	-	-	2,806	2,806
DEFERRED INFLOWS - OPEB RELATED	-	-	16,748	16,748
Total deferred inflows	-	-	19,554	19,554
Net position				
Net investment in capital assets	-	118,908	589,121	708,029
Unrestricted	219,891	65,547	(55,037)	230,401
Total net position	$ 219,891	184,455	534,084	938,430

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
Year Ended June 30, 2024

	Business Type Activities - Enterprise Funds			
	Impact Fees 301	Cemetery 501	Golf Course 508	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for services	$ 2,100	15,935	8,281	26,316
Total revenues	2,100	15,935	8,281	26,316
Operating Expenses				
General operating	2,251	10,038	79,017	91,306
Personnel services	-	-	198,094	198,094
Depreciation	-	6	10,022	10,028
Utilities	-	-	35,159	35,159
Total operating expenses	2,251	10,044	322,292	334,587
Operating income (loss)	(151)	5,891	(314,011)	(308,271)
Nonoperating revenues (expenses)				
Investment income	2,978	49	34	3,061
Miscellaneous income	-	-	62,027	62,027
Total non-operating revenues (expenses)	2,978	49	62,061	65,088
Income (loss) before contributions and transfers	2,827	5,940	(251,950)	(243,183)
Transfers in	-	-	256,420	256,420
Transfers out	(108,020)	-	-	(108,020)
Change in net position	(105,193)	5,940	4,470	(94,783)
Net position - beginning	325,084	178,515	529,614	1,033,213
Net position - end of year	$ 219,891	184,455	534,084	938,430

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
Year Ended June 30, 2024

	Business Type Activities - Enterprise Funds			
	Impact Fees 301	Cemetery 501	Golf Course 508	Total Nonmajor Enterprise Funds
Cash flows from operating activities				
Cash received from user charges	$ 2,100	15,935	13,525	31,560
Cash payments to suppliers for goods and services	(2,268)	(11,936)	(317,339)	(331,543)
Net cash provided (used) by operating activities	(168)	3,999	(303,814)	(299,983)
Cash flows from noncapital financing activities				
Miscellaneous income	2,978	49	62,061	65,088
Transfers	(108,020)	-	256,420	148,400
Net cash provided by noncapital financing activities	(105,042)	49	318,481	213,488
Net (decrease) increase in cash and cash equivalents	(105,210)	4,048	14,667	(86,495)
Cash and cash equivalents - beginning of year	325,084	61,221	37,086	423,391
Cash and cash equivalents - end of year	$ 219,874	65,269	51,753	336,896
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	$ (151)	5,891	(314,011)	(308,271)
Adjustments to reconcile operating income to net cash provided (used) by operating activities				
Depreciation	-	6	10,022	10,028
PERA Pension Expense	-	-	7,487	7,487
RHC OPEB Expense	-	-	(4,733)	(4,733)
Changes in assets and liabilities				
Receivables	-	(1,000)	(221)	(1,221)
Due from other funds	(17)	-	-	(17)
Accounts payable	-	-	(499)	(499)
Accrued payroll	-	-	-	-
Accrued compensated absences	-	(898)	(1,859)	(2,757)
Net cash provided (used) by operating activities	$ (168)	3,999	(303,814)	(299,983)

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CASH AND INVESTMENT ACCOUNTS
Year Ended June 30, 2024

Bank Name	Account Type		Totals
First Savings Bank			
GENERAL	Demand Account	Interest Bearing	$ 4,148,601
LOCAL GOVERNMENT CORRECTIONS	Demand Account	Non Interest Bearing	108,900
FIRE PROTECTION	Demand Account	Interest Bearing	825,767
LAW ENFORCEMENT PROTECTION	Demand Account	Non Interest Bearing	1,119
LODGER'S TAX	Demand Account	Interest Bearing	919,544
MUNICIPAL STREET FUND	Demand Account	Interest Bearing	1,383,845
Special Revenue Funds	Demand Account	Interest Bearing	54,908
VETERANS WALL PERPETUAL CARE	Demand Account	Non Interest Bearing	550
LIBRARY	Demand Account	Non Interest Bearing	4,599
MUNICIPAL POOL	Demand Account	Non Interest Bearing	52,109
PD GRT FUND	Demand Account	Interest Bearing	242,061
PD DONATIONS	Demand Account	Non Interest Bearing	12,587
W/WW Impact Fees	Demand Account	Non Interest Bearing	3,501
Impact WW Robert Uno Maki	Demand Account	Interest Bearing	1,352
Impact WW Alexander Andrassy	Demand Account	Interest Bearing	1,052
Impact WW Walter Pucci	Demand Account	Interest Bearing	2,705
Impact WW First Savings Bank	Demand Account	Interest Bearing	450
Impact WW Marcia Mohr	Demand Account	Interest Bearing	600
Impact WW R&N Apartments LLC	Demand Account	Interest Bearing	5,410
Impact WW Karon Morgan	Demand Account	Interest Bearing	300
Impact WW Cielo Vista LLC	Demand Account	Interest Bearing	6,311
Impact WW White Sands Fed CU	Demand Account	Interest Bearing	1,466
Impact WW-Cielo Vista LLC 2022	Demand Account	Interest Bearing	10,209
IMPACT AGNS CONST	Demand Account	Interest Bearing	1,201
IMPACT-AGNS CONST 528 WYONA	Demand Account	Interest Bearing	1,201
IMPACT WW AGNS CONST 607 WYONA	Demand Account	Interest Bearing	1,201
IMPACT WW OVERLAND ENGINEERING LLC	Demand Account	Interest Bearing	1,050
IMPACT WW DILLWOOD LLC 808 MAPLE	Demand Account	Interest Bearing	1,951
IMPACT WW-RIVERBEND HS LLC 101 AUSTIN ST	Demand Account	Interest Bearing	3,603
IMPACT WW 700 CHARLES AVE	Demand Account	Interest Bearing	1,200
IMPACT WW 992 S. BROADWAY	Demand Account	Interest Bearing	66,682
IMPACT WW-2350 VEATER	Demand Account	Interest Bearing	1,200
IMPACT WW-512 GRAY ST	Demand Account	Interest Bearing	1,200
IMPACT WW-1415 COLEMAN ST	Demand Account	Interest Bearing	883
VETERANS WALL	Demand Account	Non Interest Bearing	2,368
SENIOR GRANTS	Demand Account	Non Interest Bearing	88,919
CAPITAL IMPROVEMENTS GENERAL	Demand Account	Interest Bearing	85,494
CAPITAL IMPROVEMENT JT UTILITY	Demand Account	Interest Bearing	52,334
R & R AIRPORT (FFA)	Demand Account	Non Interest Bearing	5,325
CDBG	Demand Account	Non Interest Bearing	22,188
CAPITAL IMPOV RESERVE	Demand Account	Interest Bearing	2,898,467
EMERGENCY REPAIR RESERVE	Demand Account	Interest Bearing	124,909
WASTE WATER RESERVE	Demand Account	Interest Bearing	105,863
ELECTRICAL CONSTRUCTION RESERVE	Demand Account	Interest Bearing	38,185

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF CASH AND INVESTMENT ACCOUNTS
Year Ended June 30, 2024

Bank Name	Account Type		Totals
PLEDGE STATE TAX	Demand Account	Interest Bearing	179,785
CEMETARY FUND	Demand Account	Interest Bearing	65,269
GOLF COURSE	Demand Account	Interest Bearing	51,288
MUNICIPAL AIRPORT	Demand Account	Interest Bearing	8,391
INTERNAL SERVICE	Demand Account	Non Interest Bearing	39,434
PD BONDS	Demand Account	Non Interest Bearing	1,000
Joint Utility (pooled cash)	Demand Account	Non Interest Bearing	5,448,087
REVOLVING FUND	Demand Account	Non Interest Bearing	855,333
CD HSLD	Time Account	Interest Bearing	105,146
CD INVESTMENT PLEDGE	Time Account	Interest Bearing	616,814
CD INVESTMENT ELEC CONST	Time Account	Interest Bearing	89,549
CD INVESTMENT R&R SEWER	Time Account	Interest Bearing	151,013
CD INVESTMENT R&R WATER	Time Account	Interest Bearing	324,605
CD INVESTMENT EMERG REPAIR	Time Account	Interest Bearing	42,476
CD INVESTMENT WASTE WATER REPAIR	Time Account	Interest Bearing	106,358
	Total for First Savings Bank		19,377,918
NMFA			
New Mexico Finance Authority	Cash/Investment		1,755,279
	Total NMFA		1,755,279
NM LGIP Fund			
LGIP Fund			1,618,288
	Total NM LGIP		1,618,288
Petty cash			1,210
Total on Deposit and Investments	Cash/Investment		22,752,695
Reconciling Items			(389,279)
Total Deposits and Investments			22,363,416
Less: Restricted Cash and Cash Equivalents per the Statement of Net Position			1,873,320
Less: Investments per the Statement of Net Position			3,054,249
Total Unrestricted Cash and Cash Equivalents per the Statement of Net Position			$ 17,435,847

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF PLEDGED COLLATERAL
Year Ended June 30, 2024

Name of Depository	Description of Pledged Collateral	Maturity	CUSIP Number	Fair Market Value at June 30, 2024	Location of Safekeeper
First Savings Bank					
	FNMA 20YR	6/1/2041	3140XBRJ1	1,863,365	Federal Reserve, Beresford SD
	FRLMC 20YR	8/1/2041	3132D9FR0	2,008,790	Federal Reserve, Beresford SD
	FNMA 20YR	10/1/2041	3140QMBJ2	1,461,327	Federal Reserve, Beresford SD
	FNMA 20YR	10/1/2041	3140XDP75	2,132,295	Federal Reserve, Beresford SD
	FNR 2022-12 EG	9/25/2046	3136BMBW7	1,821,650	Federal Reserve, Beresford SD
	GNR 2022-31 DA	4/20/2047	38383GT35	2,116,213	Federal Reserve, Beresford SD
	FNR 2022-25 AB	9/25/2047	3136BMUF3	2,265,955	Federal Reserve, Beresford SD
	GNR 2020-7 MJ	8/20/2049	38382DCD9	593,768	Federal Reserve, Beresford SD
	GNMA II 30YR	7/20/2050	3622AAUX0	1,111,536	Federal Reserve, Beresford SD
	FHR 5162 LN	9/25/2050	3137H46S4	1,458,343	Federal Reserve, Beresford SD
	GNR 2021-139 PA	8/20/2051	38382XHY4	942,476	Federal Reserve, Beresford SD
			Total	$ 17,775,719	

Name and Location of Safe Keeper: Federal Reserve, Beresford SD

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Federal Grantor or Pass-Through Grantor/Program Title	Pass-through Grant Number	Assistance Listing Number		Federal Expenditures
Department of Transportation				
Airport Improvement Program				
Aviation Grant - Equipment	N/A	20.106	$	123,350
Fuel Farm Upgrades & Airfield Safety	N/A	20.106		412,071
Total Airport Improvement Program				535,421
Total Department of Transportation				535,421
Department of Agriculture				
Water and Waste Disposal Systems for Rural Communities				
WWTP Improvements 2B	N/A	10.760	**A**	1,134,829
Total Water and Waste Disposal Systems for Rural Communities Grants				1,134,829
Total United States Department of Agriculture				1,134,829
Coronavirus State and Local Fiscal Recovery Funds				
Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027		343,669
Total Coronavirus State and Local Fiscal Recovery Funds				343,669
Department of Agriculture				
Environmental Protection Agency				
Drinking Water State Revolving Loan Fund	N/A	66.458	**A**	1,077,993
Total Drinking Water State Revolving Loan Fund				1,077,993
Total Environmental Protection Agency				1,077,993
Total Federal Financial Assistance			$	3,091,912

A Denotes Major Program

See Notes to the Schedule of Expenditures of Federal Awards

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the City under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, and cash flows of the City. Expenditures reported on the Schedule are reported on the accrual basis of accounting.

Subrecipients of Grant Awards

There were no sub-recipients during fiscal 2024.

Loans

The City expended federal awards in the form of loans in the Water and Waste Disposal Systems for Rural Communities program totaling $1,134,829 and the Drinking Water State Revolving Loan Fund totaling $1,077,993 during the year ended June 30, 2024.

Indirect Cost Rate

The City has elected not to use the 10% de Minimis Indirect Cost Rate.

Reconciliation of Federal Revenue to Federal Expenditures

Federal Revenue – Statement of Revenues, Expenditures and Changes in Fund Balance	$	95,479
Fund Balance – American Rescue Plan Act		343,669
Grant Income – Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position		2,652,764
Federal revenue as reported in the financial statements	$	3,091,912

* Remaining grant income on the Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position consists of state grants the city received

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To Joseph M. Maestas, P.E., CFR
New Mexico State Auditor
City Commission
City of Truth or Consequences
Truth or Consequences, New Mexico

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information, and the budgetary comparison of the general fund of the City of Truth or Consequences (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 13, 2024.

Our report includes a reference to other auditors who audited the financial statements of the Housing Authority, as described in our report on City of Truth or Consequences financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected in a timely manner. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards, and which are described in the accompanying schedule of findings and questioned costs as items 2024-002 and CU2024-001.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pattillo, Brown & Hill, LLP
Albuquerque, New Mexico
December 13, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To Joseph M. Maestas, P.E., CFE
New Mexico State Auditor

The City Commission
City of Truth or Consequences
Truth or Consequences, New Mexico

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Truth or Consequences, New Mexico (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Truth or Consequences complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Truth or Consequences and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Truth or Consequences' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Truth or Consequences' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Truth or Consequences' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Truth or Consequences' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Truth or Consequences' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Truth or Consequences' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Truth or Consequences' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Pattillo, Brown, & Hill, L.L.P.
Albuquerque, New Mexico
December 13, 2024

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting: Material Weakness reported?	No
Significant deficiencies reported not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs: Material weaknesses reported?	No
Significant deficiencies reported not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	No
Identification of major programs:	
USDA Water System Improvements	10.760
Drinking Water State Revolving Loan Fund	66.458
Dollar threshold used to distinguish Between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION II – FINDINGS – FINANCIAL STATEMENT AUDIT

2024-001 (2023-001) Cash Disbursements (Significant Deficiency) Repeated and Modified

CONDITION: During our internal control test work over cash disbursements, we noted the following:

- For 15 of 40 transactions tested totaling $76,228, the purchase order was issued after the invoice date.
- For 1 of 40 transactions tested totaling $18, a copy of the check was not provided to validate signatures.
- For 6 of 40 transactions tested totaling $54,908, the invoice was not signed indicating the goods or services were received.
- For 3 of 40 transactions tested totaling $11,932, general ledger posting was not consistent with the requested purchase per purchase order.
- For 1 of 4 transactions tested totaling $78, payment was processed for a statement of invoices and individual invoices were not included to support payment.

The City has not made progress on this finding.

CRITERIA: 6-5-2C NMSA 1978 states that an entity shall implement internal controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters. In addition, The Committee of Sponsoring Organizations (COSO) of the Treadway Commission identifies that management should evaluate their control activities to a level that ensure their policies and procedures help ensure management directives are carried out. Control activities help to ensure that necessary actions are taken to address risk to achievement of the City's objectives.

EFFECT: City is not compliant with 6-5-2C NMSA 1978 and is at risk for paying invoices which were not budgeted or allowed. In addition, the City is at risk of paying for goods or services which have not actually been provided.

CAUSE: City personnel did not follow established procurement procedures for the City.

RECOMMENDATION: We recommend that the City develop policies and procedures to verify that purchase orders are issued and approved before an invoice is received. We recommend the city review all purchases prior to issuing payment to verify goods and/or services were received.

MANAGEMENT RESPONSE: The City will develop policies and procedures to ensure purchase orders are issued before an invoice. Those policies and procedures will ensure that proper segregation of duty occurs or that there are compensating controls implemented. With the change of personnel in the Treasurers and Finance office, we will be executing more training with the financial system to better utilize the reports within the system.

TIMELINE OF CORRECTIVE ACTION PLAN: Immediately with goal to resolve finding for FY24.

RESPONSIBLE OFFICIAL: Finance Director

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION III – Findings and Questioned Costs- Major Federal Award Program

None

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION IV – Other Findings, AS REQUIRED BY NEW MEXICO STATE STATUTE, SECTION 12-6-5, NMSA 1978

2024-002 Internal Controls Over Cash Receipts (Other Matters)

CONDITION: During our internal control test work over cash receipts, we noted the following:

- For 1 of 25 transactions tested totaling $136, commercial electric services were charged at residential rates.

CRITERIA: Per NMSA 1978, §6-5-1 through §6-5-6, establish requirements for Local Public Bodies. The statutes require entities to implement internal controls designed to prevent accounting errors and violations of state and federal law and rules related to financial matters.

EFFECT: The City is not in compliance with state statutes.

CAUSE: The City failed to follow internal control procedures to verify customers are billed at the correct rates.

RECOMMENDATION: We recommend that the City implement procedures to ensure that customers are billed at the correct rates.

MANAGEMENT RESPONSE: The City will develop policies and procedures to ensure all billing rates entered into the system are accurate and reflect the cities current approved rates. Those policies and procedures will ensure that proper segregation of duty occurs or that there are compensating controls implemented.

TIMELINE OF CORRECTIVE ACTION PLAN: Immediately with goal to resolve finding for FY24.

RESPONSIBLE OFFICIAL: Finance Director

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION V- Component Unit Findings

2024-001 Payroll Reporting compliance (Other Noncompliance)

CONDITION: The Authority's payroll reporting system was not adequately designed or complied with during the year ended June 30, 2024, as noted in the following:

- The NM Employment Security Department report of wages paid in the quarter ended December 31, 2023, was overstated by $88,200. It was corrected after it was brought to the attention of the Finance Director.

- A federal tax deposit penalty of $367 was incurred in the second quarter of 2024.

- A state withholding deposit for February of 2024 was not filed timely, incurring a penalty of $41.

CRITERIA: Sound accounting practices require that timely and accurate reporting of payroll tax liabilities to the appropriate taxing authorities.

EFFECT: Penalties were incurred, and taxing authorities did not have complete and accurate information.

CAUSE: There was insufficient calendaring of payment schedules, and the reporting lacked review by appropriate accounting personnel.

RECOMMENDATION: We recommend that the Authority develop additional policies and procedures to calendar payroll tax reporting, and that the appropriate supervisory personnel review the submissions prior to finalizing the submissions.

AGENCY RESPONSE: The recommendation has been adopted, the Executive Director will be responsible for ensuring continued compliance.

TIMELINE OF CORRECTIVE ACTION PLAN: Currently in effect.

RESPONSIBLE OFFICIAL: Executive Director

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION VI – STATUS OF PRIOR YEAR FINDINGS

Financial Statement Findings

2023-001 (Other Matter) – Cash Disbursement PO Issued after Invoice – Repeated and modified
2023-002 (Other Noncompliance) – Audit Report Submission - Resolved

Component Unit Findings

CU 2023-001 The audit report was not delivered to the NM State Auditor by required deadline. – Resolved

STATE OF NEW MEXICO
CITY OF TRUTH OR CONSEQUENCES
EXIT CONFERENCE
Year Ended June 30, 2024

The contents of this report were discussed in the exit conference held on December 13, 2024, with the following in attendance:

Representing the City of Truth or Consequences:

Rolf Hechler	Mayor
Angie Gallegos	City Manager
Traci Alvarez	Assistant City Manager
Jocelyn Holguin	Finance Director
Kerin Salcedo	Accounting Officer

Representing Pattillo, Brown & Hill:

Chris Garner	CPA, Partner

The financial statements were prepared with the assistance of Pattillo, Brown & Hill, LLP from the books and records of the City of Truth or Consequences.

City of Truth or Consequences

AGENDA REQUEST FORM

MEETING DATE: May 15, 2024

Agenda Item #: H.3

SUBJECT: Resolution No. 43 24/25 Approval of the Fiscal Year 25/26 Interim Budget.
DEPARTMENT: Finance
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Finance
WHO WILL PRESENT THE ITEM: Jocelyn Holguin, Finance Director

Summary/Background:

Approval of Resolution No. 43 24/25 Fiscal Year 25/26 Interim Budget.

Recommendation:

Recommend approval of the interim budget for fiscal year 2025-26

Attachments:

- -
  -

Fiscal Impact (Finance): Choose an item.

Click here to enter text.

Legal Review (City Attorney): Choose an item.

.

Approved For Submittal By: ☒ Department Director

Reviewed by: ☐ City Clerk ☒ Finance ☒ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. 43 24/25 Ordinance No. Click here to enter text.
Continued To: Click here to enter a date. Referred To: Click here to enter text.
☐ Approved ☐ Denied ☐ Other: Click here to enter text.
File Name: CC Agendas 5-14-2025

City of Truth or Consequences, NM

RESOLUTION NO. 43 24/25

A RESOLUTION ADOPTING THE PRELIMINARY (INTERIM) Fiscal Year 2025-2026 BUDGET.

WHEREAS, the City Commission of the City of Truth or Consequences, New Mexico, has developed a budget for Fiscal Year 2025-2026; and

WHEREAS, said budget was developed on the basis of need and through cooperation between Elected officials, City Manager and staff: and

WHEREAS, the official meeting for the review of the budget was duly advertised in compliance with the State Open Meetings Act; and

WHEREAS, it is the majority opinion of this Commission that the proposed budget meets the requirements as currently determined for the Fiscal Year 2025-2026.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF TRUTH OR CONSEQUENCES, NEW MEXICO:

1. The accompanying budget will be the approved Preliminary (Interim) Budget for the Fiscal Year 2025-2026 for the City of Truth or Consequences and respectfully requests approval by the Local Government Division of the New Mexico Department of Finance and Administration,

PASSED, ADOPTED AND APPROVED this **14th day of May, 2025**.

_____
Rolf Hechler, Mayor

ATTEST:

_____
Angela Torres, City Clerk-Treasurer

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: H.4

SUBJECT: Resolution No. 44 24/25 in support of the Infrastructure Capital Improvement Plan (ICIP) for the Sierra Joint Office on Aging (SJOA).
DEPARTMENT: Sierra Joint Office on Aging - Ken James Senior Center
DATE SUBMITTED: May 7, 2025
SUBMITTED BY: Traci Alvarez
WHO WILL PRESENT THE ITEM: Crystal Walton

Summary/Background:
This is to support the ranked SJOA ICIP projects 2027-2031. Submission deadline for Senior Centers 5-14-2025

Recommendation:
Approve Resolution 45 23/24 in support of the SJOA ICIP projects and ranking for the Ken James Senior Center.

Attachments:
SJOA ICIP Project List
Resolution No 44 24/25

Fiscal Impact (Finance): **TBD**

City of Truth or Consequences will be listed as Fiscal Agent for awarded projects.

Legal Review (City Attorney): **N/A**

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☐ Legal ☒ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐ Other: -
File Name: CC Agendas 5-14-25

County, Municipality/Tribal Government/Special District
of

_____

COUNTY OF_____

Resolution No._____

A RESOLUTION
ADOPTING THE FY 2027-2031 INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN (ICIP)

WHEREAS, the _____ of _____recognizes that the financing of public capital projects has become a major concern in New Mexico and nationally; and

WHEREAS, in times of scarce resources, it is necessary to find new financing mechanisms and maximize the use of existing resources; and

WHEREAS, systematic capital improvements planning is an effective tool for communities to define their development needs, establish priorities and pursue concrete actions and strategies to achieve necessary project development; and

WHEREAS, this process contributes to local and regional efforts in project identification and selection in short and long range capital planning efforts.

NOW, THEREFORE, BE IT RESOLVED BY THE _____ that:

1. The county/municipality/tribal government/special district has adopted the attached FY 2027-2031 Infrastructure Capital Improvement Plan, and

2. It is intended that the Plan be a working document and is the first of many steps toward improving rational, long-range capital planning and budgeting for New Mexico's infrastructure.

3. This Resolution supersedes Resolution No. _____.

PASSED, APPROVED and ADOPTED by the governing body at its meeting of_____, 2025

_____

Mayor/County Commission Chair/Board Chair

ATTEST:

_____

Municipal/County Clerk/Other Testator

Sierra Joint Office on Aging
Board of Directors
360 West Fourth Street
Truth or Consequences, NM 87901
Phone: 575-894-6641 FAX: 575-894-3065

LETTER OF APPROVAL

April 15, 2025

On April 15, 2025 the Sierra Joint Office on Aging Board of Directors held their regularly scheduled board meeting at 3:00 pm.

During this meeting the board unanimously approved the submission of the proposed ICIP. The board gave its approval for the ICIP to be submitted to the City of Truth or Consequences Commission for approval of the resolution at their meeting on May 14, 2025.

If you have any additional questions, please call 575-894-6641.

Sincerely,

Kristie D. Wilson

Kristie Wilson
Chairperson
Sierra Joint Office on Aging Board of Directors

Sierra Joint Office on Aging (Ken James Sr Ctr)

Project Summary

ID	Year	Rank	Project Title	Category	Funded to date	2027	2028	2029	2030	2031	Total Project Cost	Amount Not Yet Funded	Phases?
42449	2027	001	Replace Walk-in Refrigerator/Freezers	Equipment - Senior Center Equipment	0	49,000	0	0	0	0	49,000	49,000	Yes
42114	2027	002	Senior Meal Delivery Truck 2	Vehicles - Senior Facility Vehicle	0	92,000	0	0	0	0	92,000	92,000	No
42113	2027	003	Replace Wheelchair Van	Vehicles - Senior Facility Vehicle	0	160,000	0	0	0	0	160,000	160,000	No
33329	2028	001	Remodel Senior Center Restrooms	Facilities - Senior Facilities	0	0	53,000	0	0	0	53,000	53,000	No
33313	2028	002	Replace Senior Center Front Entrance	Facilities - Senior Facilities	0	0	16,500	0	0	0	16,500	16,500	No

Number of projects: 5

	Funded to date:	Year 1:	Year 2:	Year 3:	Year 4:	Year 5:	Total Project Cost:	Total Not Yet Funded:
Grand Totals	0	301,000	69,500	0	0	0	370,500	370,500

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: I.1

SUBJECT: Discussion/Update – Infrastructure Capital Improvement Plan (ICIP) Process
DEPARTMENT: Community Development
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Traci Alvarez
WHO WILL PRESENT THE ITEM: City Manager, Gary Whitehead

Summary/Background:
Update the City Commission on the planning process and procedure for the ICIP

Recommendation:
None – Update only

Attachments:
- 2026 – 2030 ICIP Project Summary
- Public Meeting Notices

-

Fiscal Impact (Finance): **N/A**
Click here to enter text.

Legal Review (City Attorney): Choose an item.
Click here to enter text.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. Click here to enter text. Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐Other: -
File Name: CC agendas 5-14-25

Infrastructure Capital Improvement Plan FY 2026-2030

Truth or Consequences
Project Summary

ID	Year	Rank	Project Title	Category	Funded to date	2026	2027	2028	2029	2030	Total Project Cost	Amount Not Yet Funded	Phases?
38614	2026	001	Wastewater Treatment Plant Upgrades	Water - Wastewater	0	1,000,000	3,000,000	3,000,000	3,000,000	0	10,000,000	10,000,000	Yes
40367	2026	002	Clancy Lift Station Force Main Improvements	Water - Wastewater	0	1,500,000	0	0	0	0	1,500,000	1,500,000	No
42977	2026	003	Sewer Vacuum System Replacement	Water - Wastewater	0	100,000	300,000	2,300,000	2,300,000	0	5,000,000	5,000,000	Yes
33002	2026	004	Water Infrastructure and Fire Hydrant Replacement	Water - Water Supply	12,607,079	7,225,000	0	0	0	0	19,832,080	7,225,000	Yes
36714	2026	005	Substation Primary Underground Feeder Replacement	Other - Utilities (publicly owned)	0	1,000,000	0	0	0	0	1,000,000	1,000,000	Yes
38617	2026	006	Armijo Park Effluent Water Reuse Improvements	Water - Wastewater	0	1,750,000	225,000	0	0	0	1,975,000	1,975,000	Yes
38538	2026	007	Police Department Renovation	Facilities - Administrative Facilities	0	1,500,000	0	0	0	0	1,500,000	1,500,000	No
41580	2026	008	Recycling & SW Collection Center Improvements	Facilities - Administrative Facilities	0	200,000	0	0	0	0	200,000	200,000	No
36448	2026	009	City-wide Drainage Improvements	Water - Storm/Surface Water Control	100,000	800,000	1,000,000	1,700,000	1,700,000	0	5,300,000	5,200,000	Yes
40372	2026	010	Lee Belle Johnson Facility Improvements	Facilities - Other	35,000	65,000	100,000	1,800,000	0	0	2,000,000	1,965,000	Yes
38613	2026	011	Water Meter Replacement & Housing Improvements	Water - Other	750,000	750,000	750,000	0	0	0	2,250,000	1,500,000	Yes
39246	2026	012	Cantrell Dam Improvements	Water - Storm/Surface Water Control	825,000	7,770,000	0	0	0	0	8,595,000	7,770,000	No

Infrastructure Capital Improvement Plan FY 2026-2030

38571	2026	013	Smith, Silver and E 9th Street Improvements	Transportation - Highways/Roads/Bridges	212,910	950,000	0	0	0	0	1,162,910	950,000	No
41582	2026	014	Police Vehicles	Vehicles - Public Safety Vehicle	0	200,000	0	0	0	0	200,000	200,000	No
38580	2026	015	Animal Shelter Building Improvements	Facilities - Administrative Facilities	450,000	240,000	0	0	0	0	690,000	240,000	No
41576	2026	016	Community Multi-Purpose Center	Economic Development	0	500,000	1,000,000	5,250,000	0	0	6,750,000	6,750,000	Yes
42984	2027	001	Electric Car Charging Station	Transportation - Other	0	0	2,444,900	0	0	0	2,444,900	2,444,900	Yes
38587	2027	002	Fleet Service Center Improvements	Equipment - Other	0	0	200,000	0	0	0	200,000	200,000	No
41581	2027	003	Collection Center Pavement Project	Other - Solid Waste	0	0	250,000	0	0	0	250,000	250,000	No
38619	2027	004	Wastewater Manhole Replacement/Improvements	Water - Wastewater	0	0	300,000	1,000,000	1,000,000	0	2,300,000	2,300,000	Yes
38607	2027	005	Water Well #2 Improvements	Water - Water Supply	0	0	750,000	100,000	0	0	850,000	850,000	No
38574	2027	006	Veater Street Improvements	Transportation - Highways/Roads/Bridges	0	0	200,000	2,300,000	0	0	2,500,000	2,500,000	Yes
43002	2027	007	Recycling Baler	Other - Solid Waste	0	0	200,000	0	0	0	200,000	200,000	No
43004	2027	008	Electric Bucket Truck	Equipment - Other	0	0	240,000	0	0	0	240,000	240,000	No
38609	2028	001	Waterline Extension for Village of Williamsburg	Water - Water Supply	0	0	0	500,000	0	0	500,000	500,000	No
36768	2028	002	Vista Memorial Gardens Cemetery	Facilities - Administrative Facilities	0	0	0	140,000	0	0	140,000	140,000	No
40376	2028	003	City Hall Facility Improvements	Facilities - Administrative Facilities	0	0	0	125,000	0	0	125,000	125,000	No
38591	2028	004	Electrical Substation Breaker Replacement	Equipment - Other	0	0	0	1,600,000	1,000,000	450,000	3,050,000	3,050,000	Yes
34164	2028	005	Electric Pole and Conductor Replacement	Transportation - Lighting	0	0	0	500,000	0	0	500,000	500,000	No
38588	2028	006	Municipal Library Improvements	Facilities - Libraries	0	0	0	300,000	0	0	300,000	300,000	No
36684	2028	007	Ralph Edwards Parks Improvements	Facilities - Other	1,190,000	0	0	225,000	0	0	1,415,000	225,000	No

		Phase 2										
40368	2029 001	Golf Course Facility Improvements	Facilities - Other	0	0	0	0	250,000	0	250,000	250,000	Yes
43006	2029 002	Civic Center Improvements	Facilities - Other	0	0	0	0	175,000	0	175,000	175,000	No
40373	2029 003	Water Wastewater Administrative Building	Facilities - Administrative Facilities	0	0	0	0	80,000	0	80,000	80,000	No
38593	2029 004	Electrical Capacitor Replacement	Equipment - Other	0	0	0	0	275,000	225,000	500,000	500,000	Yes
43011	2029 005	Street Sweeper	Equipment - Other	0	0	0	0	250,000	0	250,000	250,000	No
38592	2030 001	Electrical Substation Transformer Switches	Equipment - Other	0	0	0	0	0	500,000	500,000	500,000	Yes
40370	2030 002	10MVA Substation Power Transformer Replacement	Other - Utilities (publicly owned)	0	0	0	0	0	3,000,000	3,000,000	3,000,000	No
40377	2030 003	Rio Grande Vehicular Bridge Crossing and Utilities	Transportation - Highways/Roads/Bridges	0	0	0	0	0	4,400,575	4,400,575	4,400,575	Yes
40378	2030 004	Rio Grande Footbridge Crossing	Transportation - Bike/Pedestrian/Equestrian	0	0	0	0	0	1,265,000	1,265,000	1,265,000	Yes

Number of projects: 40

	Funded to date:	Year 1:	Year 2:	Year 3:	Year 4:	Year 5:	Total Project Cost:	Total Not Yet Funded:
Grand Totals	16,169,989	25,550,000	10,959,900	20,840,000	10,030,000	9,840,575	93,390,464	77,220,472

Space Race Soars

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Story & Photos By Steve Mull
SENTINEL
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The inaugural Space Race, a 5K, 10K and half-marathon, was hosted by Spaceport America in a partnership with TCR Productions on Sunday, April 27.

Spaceport America reported hundreds of people, both competitors and spectators, showed up. It was an international crowd that included runners from as far away as Germany, Italy, Mexico and Canada.

The early morning cool temperatures and clear air lasted most of the day. Around 11:30 a.m. the usual springtime gusty winds picked up but this was toward the end of the races. So it was a great day to be running!

The top three finishers in the 5K were Gene Kersh from Albuquerque, and Robert Altamirano and Devin Guerra, both from Las Cruces. In the 10K run Canadian James Furneaux took first place, with Eric Martinez of El Paso coming in second and Larry Chandler of Las Cruces placing third. The half marathon leader was Riccardo Incelii from Italy, with Las Cruces' Remington Crichton in second and Frank Lehouillier claiming third.

Local runners in the 5K were Sylvia Norris (placed seventh overall), Susan Nagel (15th), Karina Angeles (16th), Michael Kozloski (19th), Connie Brown (38th), Alan Hansen Begg (39th), Greta Hansen Begg (40th), and David Brown (41st).

In the half marathon the only local participant was Becca Eza who placed 12th overall.

Public Information Officer, Charles Hurley, said that he was happy with the attendance and hopes the Space Race becomes a routine event at Spaceport America.

Public Input Needed!
The City of Truth or Consequences is updating its Infrastructure & Capital Improvement Plan (ICIP) and wants to hear from YOU!

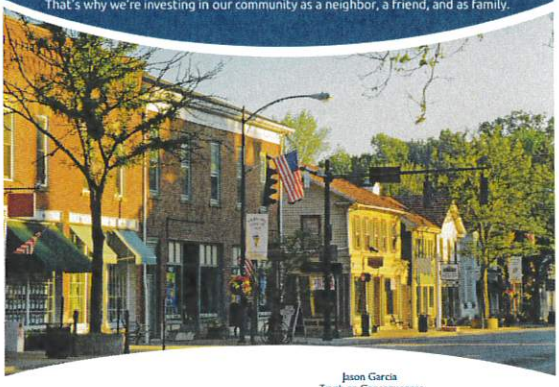
Public Meetings:
May 8 & May 22, 2025
12:00-1:00 PM
5:00-6:00 PM
Commission Chambers, 405 W. 3rd St.

Tell us what projects - like roads, water, sewer, public safety, and more - you think should be included!

Can't attend? Submit written comments by May 26 to
505 Sims St., T or C, NM 87901
(575) 952-0565



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Elephant Butte
(575) 744-5593
tcabrales@bankofsw.com

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Anti-Litter Art Selected





By Steve Mull
For The SENTINEL
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MainStreet Truth or Consequences has awarded student artists Paisley Baulch and Marie Valdez as the winners of their Youth Anti-Litter Sign Design Competition on Saturday, April 26.

Executive Director Becca Eza said they had received several submissions, and after careful consideration the judges chose seven-year-old Paisley's cheerful "glittering" design and Marie's basketball themed art, both promoting a positive anti-littering message.

Each artist received a $100 prize and several copies of their signs will be printed on metal and posted around T-or-C in the near future.

LOCATIONS:
FAST STOP
#2 719 S. Broadway, Williamsburg
6 a.m. - 11 p.m.
#3 424 East Third, T-or-C
6 a.m. - 11 p.m.
#4 507 Broadway, T-or-C
6 a.m. - 10 p.m.
#5 1910 N. Date, T-or-C
6 a.m. - 10 p.m.
#6 106 Rock Canyon Rd, EB
6 a.m. - 10 p.m.

KRISPY KRUNCHY CHICKEN
Krispy Krunchy Chicken
Thursday - Sunday
11 a.m. - 6 p.m.
575-744-5555
#6
Burritos Sold Everyday!
Mexican Grill
Mexican Grill
Monday - Friday
6 a.m. - 1:30 p.m.
575-894-0000
#2

Marathon
We Carry Top Tier Gasoline
you wont find at other locations.

CABANA BAR & GRILL
Now open for the Season!
Thursday - 2 pm - 10 pm
Friday - Noon - 10 pm
Saturday - Noon - 10 pm
Sunday - Noon - 7 pm
106 Rock Canyon Rd, Elephant Butte
Now Open!

Lado Blanco Home Repair
Theres no job too small!
Handyman Jobs
Flooring
Painting
Drywall Repair
CALL FOR A FREE ESTIMATE
505-366-7041
www.ladoblancohome.com

LEGAL NOTICE

STATE OF NEW MEXICO
IN THE PROBATE COURT
SIERRA COUNTY
JUDGE: Honorable Thomas Pestak
No. 2678
IN THE MATTER OF THE ESTATE OF
Ronald Gene Thomas, DECEASED.

NOTICE TO CREDITORS

NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the estate of the descendant. All persons having claims against the estate of the decedent are required to present their claims within four (4) months after the date of the first publication notice to creditors of any published notice to creditors or sixty (60) days after the date of mailing or other delivery of this notice, whichever is later, or the claims will be forever barred. Claims must be presented either to the undersigned personal representative at the address listed below, or filed with the Probate Court of Sierra County, New Mexico, located at the following address:

100 N. Date St., Suite 9
Truth or Consequences, NM 87901

Dated: 4/3, 2025
s/ David Mauldin
PO Box 131
Williamsburg, NM 87942

Pub.: April 17, 24 & May 1, 2025

This legal posted at www.newmexicopublicnotices.com

LEGAL NOTICE

NOTICE is hereby given that on March 24, 2025, Catherine Wanek, 50 Kingston Main Street, Hillsboro NM, 88042 filed with the **STATE ENGINEER** Application No. LRG-10874-POD2, OSE File No. LRG-10874-1, for Permit to Change Point of Diversion within the Lower Rio Grande Underground Water Basin of the State of New Mexico by discontinuing the use of well LRG-10874 located within in the SE 1/4 of Section 13, Township 16S, Range 9W, NMPM, and more specifically described where Latitude and Longitude intersect at 32°54′58″N 107°42′58"W (WGS84), on land owned by the Applicant, and drilling well LRG-10874-POD2 to a depth of 100 feet for 4-inch casing, to be located within the NE 4 SE1/4 of Section 13, Township 16S, Range 9W, NMPM, and more specifically described where Latitude and Longitude intersect at 32°54′58″N 107°42′58″W (WGS84), on land owned by the applicant, for the continued diversion 3.0 acre-feet per year for domestic one household use, as described by Subfile Order No. LRO- 28-007-1004 of the Third Judicial District Court, Dona Ana County, State of New Mexico.

The applicant has requested emergency authorization to drill the proposed well under NMSA, 1978, Section 72-12-22

The site for new well LRG-10874-POD2 is located southwest of Kingston, NM and may be found at 97 Kingston Main St. Well LRG-10874 will be plugged.

Sierra is the County affected by the diversion and in which the water has been or will be put to beneficial use. This notice is ordered to be published in the Sierra County Sentinel.

To view the application and supporting documentation contact the State Engineer District Office to arrange a date and time for an appointment located at 1680 Hickory Loop, Suite J, Las Cruces, NM 88005.

Any person, firm or corporation or other entity asserting standing to file objections or protests shall do so in writing (objection must be legible, signed, and include the writer's complete name, phone number, email address, and mailing address). If the protest does not include the complete name, phone number, email address, and mailing address, it may be deemed invalid and not accepted for filing unless Protestant provides with the protest an affidavit stating that it does not have one of the above-listed elements/requirements (phone number, mailing address, email address, etc.). The objection to the approval of the application must be based on: (1) Impairment; if impairment, you must specifically identify your water rights*; and/or (2) Public Welfare/Conservation of Water; if public welfare or conservation of water within the state of New Mexico, you must show how you will be substantially and specifically affected. The written protest must be filed, in triplicate, with the State Engineer, 1680 Hickory Loop, Suite J, Las Cruces, NM 88005 on or before June 13,2025. Facsimiles (faxes) will be accepted as a valid protest if the hard copy is hand-delivered or mailed and postmarked within 24-hours of the facsimile. Mailing postmark will be used to validate the 24-hour period. Protests can be faxed to the Office of the State Engineer, at 575-524-6160. If no valid protest or objection is filed, the State Engineer will evaluate the application in accordance with the provisions of Chapter 72 NMSA 1978.

Pub.: May 1, 8 & 15, 2025

This legal posted at www.newmexicopublicnotices.com

LEGAL NOTICE

SOLICITATION NUMBER: REQUEST FOR PROPOSALS - RFP #2025-05-002 ANNUAL LEGAL SERVICES CITY OF TRUTH OR CONSEQUENCES COMMODITY CODES REFS: NIGP: 96149 NIGP: 91784 NIGP: 918

This notice is given by the City of Truth or Consequences, New Mexico, is request sealed proposals for Annual Legal Services. Issuing May 1st, 2025. Legal services include but will not be limited to are providing oversight, guidance, judgement, educating, and planning all legal matters with the City, its departments, and Commission. The contract for legal services is based on the New Mexico Municipal League and its regulations. The basis of the award will be a multi term contract, awarded one (1) year and then an additional three (3) years for legal services. Once awarded, the Contractor will assist the City for all required legal service. To obtain a complete packet, visit our website

https://www.torcnm.org/services/finance/bid_opportunities.php under

https://www.bidnetdirect.com/new-mexico/cityoftruthorconsequences. All updates and addendums will be published on the Bidnet link, a free service with registration. Proposals will be accepted until June 5th, 2025 @ 2:00pm. Proposals shall be submitted within a sealed envelope, with RFP number and receiving date clearly indicated on the bottom left-hand side on the front of the envelope. Any and all proposals received after the mentioned date and time will be rejected and returned UN-OPENED. There is no public opening for this solicitation. Please, deliver packets- Attention: Procurement, 505 Sims Street, Purchasing Department, T or C, NM 87901. All question pertaining to this RFP shall be directed to City of T or C, Ms. Jocelyn Holguin Finance Director/ CPO, 575-740-7323, jholguin@torcnm.org.

Pub.: May 1, 2025

This legal posted at www.newmexicopublicnotices.com

888 LAS PALOMAS CANYON ROAD | MLS #20252157



TOTAL LIVING SPACE: 2,160 SQ. FT. ON 9.86 ACRES

Main house: 1 bed, 1½ bath, 1,290 sq. ft., with well, septic and underground electrical; features mini-splits and propane for heating and cooling. Over 1,110 sq. ft. of patio off the main house.

Guest house: 1 bed, 1 bath, 440 sq. ft., mini split for heating & cooling.

Studio/office: 1 bed, ½ bath, 440 sq. ft., fireplace propane heating and mini split.

Additional: Detached 2-car garage includes workshop/storage and a 600 sq. ft. basement with a safe room and private exit.

Includes ownership in Las Palomas Land & Cattle Co. (A-Spear Ranch).

THIS PRIVATE DESERT RETREAT COULD BE YOURS!
For your appointment call Cindy Torres 575-740-0010 or Plaza Realty 575-744-5140

LAND NEEDED FOR CONVERTED AIRPLANE



In search of property to park airplane/mobile home. Prefer's somewhere with existing utilities, in Sierra County.

CALL DAVE, 765-309-6258, WITH ANY OFFERS.

LEGAL NOTICE

Truth or Consequences Municipal Schools Board of Education Vacancy Announcement

Dear Community Member:

Due to the resignation of Board Member Rebecca Bartoo, the Truth or Consequences Municipal Schools Board of Education has a Board vacancy. The Board of Education must fill this vacant position by June 4, 2025 (45 days from date of vacancy). Elections will be held to fill the unexpired term on November 4, 2025. The individual appointed to fill the vacancy will serve until January 1, 2026, when the term of office begins for the candidate elected to fill the unexpired term. The term began on January 1, 2024, and ends on January 1, 2028. Therefore, the candidate elected to fill the unexpired term will serve only 2 years. See NMSA 1978, § 22-5-9.

To be eligible for consideration to fill the vacancy, you must:

Be a registered voter within Truth or Consequences Municipal Schools boundaries of Sierra County;

Be 18 years of age; and

Physically reside within the boundaries of Truth or Consequences Municipal Schools, Sierra County.

In addition to the legal qualifications, an appointed member of the Truth or Consequences Municipal Schools Board of Education must commit to attend:

Regular meetings, work sessions and special board meetings when called;

Additional meetings such as executive sessions, briefings and others as needed;

Appointed committee meetings of the Board (e.g., finance committee, audit committee);

Professional trainings; and

Other district related events as circumstances warrant.

If you are registered to vote in New Mexico, reside within the District, and are interested in serving on the Truth or Consequences Municipal Schools Board of Education, please submit:

A letter of interest describing why you are interested and why you believe you are a good candidate to fill the vacancy; and

A completed and notarized Declaration of Interest.

Please send or hand-deliver your letter of interest along with the other above requested materials confirming that you are eligible to be considered for appointment no later than 5:00 p.m. on May 21, 2025 to the following address:

Truth or Consequences Municipal Schools
c/o Board of Education
910 North Date Street
Truth or Consequences, NM 87901

All information that you submit to be considered for appointment to the Board of Education will be considered public records and subject to inspection by the public.

Following a review of the submitted materials, the Board will conduct interviews of the qualified applicants in an open Board meeting on May 27, 2025. If you have any questions concerning the role of the Board of Education and the responsibilities of a Board member, please contact Dan Fetty at (575) 894-8150. You are also encouraged to go online to the New Mexico School Boards Association (NMSBA) (https://www.nmsba.org/) to review their resources including the New Mexico School Board Candidate Manual and School Board Member Handbook.

Sincerely,
s/ Christine LaFont, Board President

Pub.: May 1 & 8, 2025

This legal posted at www.newmexicopublicnotices.com

SUBSCRIBE TO SAVE!

LEGAL NOTICE

NOTICE OF PUBLIC HEARING
2027-2031 Infrastructure Capital Improvement Plan

The City of Truth or Consequences invites residents and all interested parties to participate in public meetings to provide input on projects and purchases for consideration in the City's Infrastructure and Capital Improvement Plan (ICIP).

The ICIP is a five-year planning tool used to guide the development and funding of capital projects. Eligible projects must cost at least $10,000 and have a minimum useful life of 10 years. Examples include improvements to streets and roads, sewer and water systems, public safety facilities, vehicles and equipment, and airport infrastructure.

Meeting Dates and Times: Wednesday, May 8, 2025 Wednesday, May 22, 2025 Sessions will be held from 12:00 PM to 1:00 PM and 5:00 PM to 6:00 PM on both days. Location: Commission Chambers, 405 W. 3rd St., Truth or Consequences, NM

Community input is vital to identifying and prioritizing projects for inclusion in the ICIP. All residents are encouraged to attend one of the sessions and share their ideas.

Submit Written Comments By:

Deadline: 5:00 PM, May 26, 2025

Mail: City of Truth or Consequences Community Development Department 505 Sims Street Truth or Consequences, NM 87901

Email: talvarez@torcnm.org Phone: (575) 952-0565

Pub.: May 1, 8 15 & 22, 2025

This legal posted at www.newmexicopublicnotices.com

LEGAL NOTICE

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https://www.torcnm.org/services/finance/bid_opportunities.php under

https://www.bidnetdirect.com/new-mexico/cityoftruthorconsequences. All updates and addendums will be published on the Bidnet link, a free service with registration. Proposals will be accepted until June 5th, 2025 @ 2:00pm. Proposals shall be submitted within a sealed envelope, with RFP number and receiving date clearly indicated on the bottom left-hand side on the front of the envelope. Any and all proposals received after the mentioned date and time will be rejected and returned UN-OPENED. There is no public opening for this solicitation. Please, deliver packets- Attention: Procurement, 505 Sims Street, Purchasing Department, T or C, NM 87901. All question pertaining to this RFP shall be directed to City of T or C, Ms. Jocelyn Holguin Finance Director/ CPO, 575-740-7323, jholguin@torcnm.org.

Pub.: May 1, 2025

This legal posted at www.newmexicopublicnotices.com

Rio Mesa Realty

CHERYL SHIPLEY - (509)768-1820
CHERYL.RIOMESA@GMAIL.COM
Qualifying Broker

309 N BIRCH ST, T-OR-C | MLS# 20244857 • PRICE $45,000



Cleared lot with new electrical. Ready to be built on! Zoned R3....Great neighborhood to build a home or more!

14525 HWY 187, CABALLO | MLS# 20245141 • PRICE $219.000



This 2.4-acre property faces Caballo Lake and the mountains. It offers a possible barndominium opportunity with the existing structure or the chance to build your own home. It has a well, septic, electric, and an additional RV spot. Includes a shop, storage shed, and a 48 x 48 metal structure that could be enclosed as a home. Fenced and surrounded by BOR land.

405 SAN MATEO, EB | MLS# 20251144 • PRICE $204,720

Beautifully updated 3-bedroom, 2-bath home with 1,344 sq. ft. of modern living. Features luxury vinyl plank flooring, an updated kitchen, and a spacious living area. Screened-in front porch, fenced backyard, and ample boat/RV parking. New roof (2023), fresh paint, and updated fixtures. Located in a quiet neighborhood near the lake.



617 N ASH ST, T-OR-C | MLS# 20251169 • PRICE $214,835



Check out this fantastic remodel, just minutes from Elephant Butte Lake, the Rio Grande River, and the famous hot springs. Enjoy the spacious 2-bedroom, 2-bath home with a new kitchen, appliances, furnace, windows, roof, tiled showers, and more. There's plenty of space in the fenced yard for RV parking and a future shop or garage.

MLS

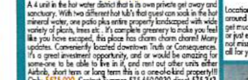
T-or-C Office:
405 N. Date, # 7
Las Cruces Office:
1300 El Paseo Rd D1
575-343-5980

CRIPPLE CREEK REALTY

Vanessa Weertink Associate Broker 575-740-7770
Neelie Ham Associate Broker 806-787-1646 · neelie.roberts@gmail.com
LaNeer Wrye Owner/Broker 575-740-2711 · laneerwrye@gmail.com
Summer Woods Owner/Broker 575-650-0930 · srae01@yahoo.com

See these listings & more at **cripplecreekrealty.net**

Schabrina Montoya Associate Broker 575-740-2251
Sean NesSmith Associate Broker 575-443-3499
Omega Guzman Associate Broker 575-740-1444



423 MARR

A 4 unit in the hot water district that is its own private get away and sanctuary. With two different hot tub's that guest can soak in the hot mineral water, one patio plus entire property landscaped with wide variety of plants, trees etc . It's complete greenery to make you feel like you have escaped, this place has charm charm charm! Many updates. Conveniently located downtown Truth or Consequences. It's a great investment opportunity, and or would be amazing for some-one to be able to live in it, and rent out other units either Airbnb, short term or long term this is a one-of-a-kind property!!! Only $575,000. Contact Summer 575-650-0930 direct 575-343-5980 office



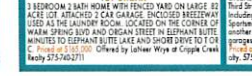
23 BOAT DOC ROAD

Location, location, location! Prime spot with a lake view! Right around the corner from the Rock Canyon boat launch. It does not get much closer than this. So much room to park all your lake toys, or just enjoy the view. Home is spacious with so much potential! Do not miss this one! Priced at $289,000. Contact Summer to view it all for yourself 575-650-0930 direct 575-343-5980 office.



174 W 7TH ST

Lots of potential with this commercial property known as the Poplar Apts. Located right off the main drag of Date Street in T or C. Could be income producing with improvements. 2 bedroom 1 1/2 bath home on site with 5 vacant apartments. Home needs some TLC and could be move-in ready. Apartments have a new roof but will need work to make livable. .48 acre fenced lot. Being sold as-is. Minutes to downtown hot water district, shopping, schools, hospital. Short drive to Elephant Butte Lake. Priced at $299,000. Offered by LaNeer Wrye at Cripple Creek Realty 575-740-2711



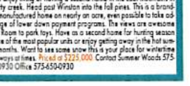
101 ORGAN

3 BEDROOM 2 BATH HOME WITH FENCED YARD ON LARGE .82 ACRE LOT. ATTACHED 2 CAR GARAGE. ENCLOSED BREEZEWAY USED AS THE LAUNDRY ROOM. LOCATED ON THE CORNER OF WARM SPRING BLVD AND ORGAN STREET IN ELEPHANT BUTTE. MINUTES TO ELEPHANT BUTTE LAKE AND SHORT DRIVE TO T OR C. Priced at $165,000. Offered by LaNeer Wrye at Cripple Creek Realty 575-740-2711



1501 E 3RD

Great location with this commercial/residential off the beaten path of Third Street headed towards Elephant Butte Lake and Spaceport area. Including VACANT LAND across Krueger Street. Building was the Sportsmen Hotel back in the days. Apartment on property as well as another bedroom/living space upstairs. Apartments once where garages are. Sits on .69 acre Being sold as-is with lots of potential. Priced at $450,000 Offered by LaNeer Wrye @ Cripple Creek Realty. 575-740-2711.



840 HIGHWAY 59

Come enjoy living or having a second home in the cool mountains in poverty creek. Head past Winston into the tall pines. This is a brand-new manufactured home on nearly an acre, even possible to take advantage of lower down payment programs. The views are awesome here. Room to park toys. Have as a second home for hunting season on one of the most popular units or enjoy getting away in the hot summer months. Want to see some snow this is your place for wintertime get aways at times. Priced at $225,000 Contact Summer Woods 575-650-0930 Office 575-650-0930

Opinion

Readers Letters

Letters do not necessarily reflect the opinion of this publication, its owners, employees or advertisers.

NOT DEAD, BUT ASLEEP

My name is Dallas Baca and I wrote a poem for my mom when she passed in 1995 in January. I was out of T-or-C since 1963 but came back in 1976 from Barstow, California.

I have some family and friends here in T-or-C and though we don't see each other, I would like for them to read my poem, which won an award and is printed in "The best poems of the western world" Volume #2. God Bless all that read it and God Bless America. Thank U Dear Editor.

"Not Dead But Asleep"
I am faint with love:
And broken, with sleepless nights
And empty days!
Fate blindly cruel stepped in
And carried you away.
Memories have I of times,
I hold you near my heart.
The lights are low, and more than lonely.
Come back, come back, I love you only.
You loved me and pleaded for compassion!
And now dear God, I faint with love.
Broken with sleepless nights and empty days.
Our kisses fainted, clinging hands unfastened,
Golden times are over, perhaps to be forgotten.
You mom, were the essence of spring
Deep in the well of my heart.
Mom: let me thank you, for sweet memories
I am your debtor, always.
Your Daughter,
s/Bonnie "Dallas" Baca
T-or-C, NM

Dear Boss

What a week! We received LOTS of compliments on the Fiesta coverage in last week's issue and we only hope that you love this week's coverage of the all of the activities.

It seems as though everyone agrees the 75th Fiesta was the best in memory and hats off to the 2025 Fiesta committee of volunteers. You all out did yourselves.

As with anything, and especially for those who are always wanting to improve things, there were hiccups but the event was great! There were more activities to do than most had energy for and the community spirit was alive and well!

Add all of the Fiesta fun coverage of the week to the regular content and the latest breaking news of Tuesday and you've got a jam packed weekly newspaper! Its week's like these I'm most proud of our staff and the work they do to bring you the news of the community.

-0-

My quotes for the week speak to a lot of things happening within the community now but are follow up to a wonderful conversation I had with a local businessman about the traditions of our community.

"There is boundless beauty in our culture and traditions." Unknown

"The problem to be faced is: hos to combine loyalt to one's own tradition with reverence for different traditions."

And my favorite, "Don't let tradition paralyze your mind. Be receptive to new ideas. Be experimental. Try new approaches. Be progressive in everything you do." David Schwartz

Have a great week friends. Be the light in someone's life or even in their day. Help them, be a listening ear or a helping hand. Giving of yourself will help lift your own spirits, everytime. FL

LET'S TALK

The weekend long diamond anniversary celebration of Truth or Consequences has come to an end. What was your favorite part of the Fiesta?

We recently asked our Facebook friends this question. Give your input on our page, or submit your comments in a letter.

Destiny Mitchell Escorting Miss Fiesta's on a golf cart, Drinking a beer at the TorC Brewing CO Beer Garden and watching The Casual Fridays, Sitting with the Judges during the parde seeing all of the great floats, Jamming out to METALACHI!!!! What a show! Junk Boat Races were hysterical!!! Fishing Derby was great. Skateboard comp was awesome! And the FOOD WAS OUT OF THIS WORLD!!! NM 44th Army band was on fire! So much!

Sandra Carrera Loved the parade

Scott Sullivan I didn't get to see the parade but that blue race truck was giving out a lot of cool stuff to the kids .. like wrist bands, American flag key chains, race flags, American flags, and tattoos.

Sandi Bushor-Gardner Seeing everyone FROM the parade

Wayne Vaughan We enjoyed the Rodeo with actual bull riding and stock provided by W/A Rodeos, and Lisa Webb. We also enjoyed the parade. Our favorite was the community worship service.

Amy Hatch The tail lights. Bye bye.

Jessica Ann Knott-Brewer That there was something for everyone!

Barbara Gartman Stroud The Parade! One of the best in a while!

For more answers check our Facebook page, and participate in our daily posts.

– Financial Focus –

Build Your Financial Knowledge, Build Your Confidence



Krystie Wear

April is National Financial Literacy Month — and a good time to boost your financial knowledge to help set the stage for a lifetime of financial stability.

Eighty percent of Americans who are confident in their financial knowledge are confident in their financial future, according to a 2023 Edward Jones study conducted with Morning Consult. That's an enviable place to be, and one you can create for yourself if you have a student mindset.

The study showed the most sought-after financial topics for learning are investing, debt management and preparing for retirement.

Investing – There is no "one-size-fits-all" investment strategy. That's because you invest to achieve what's most important to you. It's not about chasing a certain return. Instead, the return you'll need on your investments is tied directly to your goals and how long you have before you'll need the money. Learning about investing opens up a broad range of topics –diversifying your investments, managing risk, balancing goals, preparing for unexpected events, understanding the stock market and weathering volatility. The more you know – and that doesn't mean being an expert, just having a working knowledge of investing – the better informed you are to make financial decisions in your best interest. When it comes to investing, never be afraid to ask questions.

Debt management – Understanding how debt works, controlling expenses in a monthly budget, knowing where to go for help and making a plan are the keys to help you better manage your debt. It may be a surprise that not all debt is negative. Paying off a mortgage or a student loan, for example, can help increase your net worth or generate future income. "Bad" debt with high interest rates, missed payments and multiple creditors, however, offers no future benefit and may become a burden. Becoming a student of debt management can help you understand things like how much debt is too much and how to balance, consolidate and reduce debt payments while still investing to achieve your financial goals.

Preparing for retirement – It may feel easy to let other things take priority over retirement savings, especially when retirement feels like it's a long way off. Yet, the earlier you save, the more likely you may be to achieve your retirement goals. You'll likely thank yourself down the road if you take the time to learn about saving for retirement. This may include how to set tangible and actionable goals, how to determine the amount you'll need, the different types of retirement savings accounts and how to build a retirement savings strategy. While you're learning, you can also start saving. Start saving what you can afford each month and gradually increase the amount each year, especially as your income rises.

Building your financial literacy doesn't stop with learning about investing, debt management or saving for retirement. You may want to know more about budgeting for young families or investing in a home or improving your credit score. You can always educate yourself by reading or talking to people knowledgeable in these subjects. You also might find it valuable to work with a financial professional — someone who will take a holistic approach to your finances and make appropriate suggestions.

National Financial Literacy Month ends on April 30, but the benefits of financial literacy can last a lifetime.

[This article was written by Edward Jones and provided by Krystie Wear, your local Edward Jones Financial Advisor, 405 North Date St. T-or-C, NM, 575-894-9054.]. Edward Jones, Member SIPC

Subscribe to The SENTINEL!

Public Input Needed!
The City of Truth or Consequences is updating its Infrastructure & Capital Improvement Plan (ICIP) and wants to hear from YOU!

Public Meetings:
May 8 & May 22, 2025
12:00–1:00 PM
5:00–6:00 PM
Commission Chambers, 405 W. 3rd St.

Tell us what projects—like roads, water, sewer, public safety, and more—you think should be included!

Can't attend? Submit written comments by **May 26** to
505 Sims St., T or C, NM 87901
(575) 952-0565



PLAZA REALTY
(575) 744-5140
1-877-744-5140
www. plazarealtynm.com
419 Warm Springs Blvd. • Elephant Butte, NM 87935
EARL GREER Owner/Broker (505) 350-1155
CINDY TORRES Broker (575) 740-0010
AARON DOW Broker (505) 610-7695
WHEN ONLY THE BEST WILL DO



HOME LOT AVAILABLE

Beautiful home lot with wide open spaces providing wonderful views of the Caballo, San Andreas, San Mateo, Magdalena and Fran Cristobal mtns. Excellent access via paved Champagne Hills Rd! Minutes from shopping, schools, hospital, Elephant Butte Lake and Spaceport America! Electricity adjacent. Priced to sell in today's market! Take a look! Call Earl 505.350.1155 X cegreer MLS#20243476



PRICE REDUCTION
GREAT LOCATION!

Enjoy Elephant Butte Lake & Sierra del Rio Golf Course! Just minutes from either one is this 3 bedroom, 2 bath home on approx..25 acre! The spacious, open floor plan also includes a loft at each end perfect for kids or grandkids! Pellet stove in corner a plus! Large walk-in in shower in the primary ensuite along with the walk in closet! Separate laundry room! TWO detached garages: one a drive through 20' x 57' and the second is 30' x 38' that has pellet stove heating! The long covered patio is perfect for evening enjoyment or create a cozy, outdoor kitchen on one end. Priced at $289,900. Call Cindy Torres 575-740-0010. MLS#20252209



TRACK B

Nice flat commercial lot ready for your business! All city utilities nearby. Centrally located with excellent access to I-25! Additional acreage available! Take a look! Call Earl 505-350-1155 twiner cegreer MLS#20234272



806 SIERRA VISTA

This home is ideally situated on the edge of town, offering easy access to both nature and convenience. Hiking trails, gun range and the city golf course are just a short hike away. This is a great location access to the outdoors. The home is cozy yet functional, with stunning views of the local mountains and amazing sunsets. The layout of the home is open and inviting, with a comfortable living space that flows into a well-equipped kitchen—perfect for both cooking and entertaining. The outdoor space is simple but ideal for enjoying the fresh air. Whether you're grilling on the back porch or just relaxing with a cup of coffee, the views will always be right there to enjoy. Plus, the location puts you close to everything—shopping, dining, and other amenities are just a quick drive away, making it easy to enjoy both the outdoor lifestyle and the conveniences of modern living. Priced at $435,120.



CHARMING HOME!

Check out this charming 2 or 3-bedroom home, perfect for entertaining, located on a spacious lot with stunning views of Elephant Butte Lake! Enjoy privacy with a full perimeter fence. This lake retreat features 2 bathrooms, durable ceramic tile flooring, and modern GEO refrigerated air conditioning with gas central forced heating. Remodeled in 2022, the home boasts updated plumbing, electrical, HVAC, windows, and doors. The inviting family room includes a bay window and an electric fireplace, offering picturesque views of the backyard and lake. The master bedroom is complemented by a large sitting area and an en-suite bathroom, with French doors leading to a relaxing backyard patio. A front office with separate outdoor access adds functionality, perfect for working from home or welcoming guests. Additional features include a 10' x 20' shed/workshop with two lofts, a chicken coop with a secure fenced area, and a metal duck pond. RV enthusiasts will appreciate the 30- and 50-amp hookups. With ample space for recreation and storage, this property is a must-see! Schedule a visit today and envision your lakeside lifestyle! Call Earl 505.350.1155 X cegreer MLS#20252590



RURAL HOME!

Looking for a spacious rural property with facilities for livestock or equestrian activities-HERE IT IS. Two 3 bdrm 2 bath homes on 20 acres! Includes 30X40 steel garage with two 10' doors; 20X25 hay barn; 1000 sq ft barn with corrals; 22X26 barn; 144X275 roping arena with chute; 11x14 work shed and 10X11 storage shed; in addition there are 2 manufactured homes 624' and 840' used as storage and workshops. Both homes boast a spacious open floor plan with breakfast nook off kitchen; main home is complete with formal dining room, family room and formal living room, there is also a "man cave/she shed" or 4th bdrm all in old west motif and metal roof; second home is contemporary styling with views of the roping arena off front deck; This hacienda offers excellent access to nearby amenities like hospital, school, shopping, Elephant Butte lake, hot mineral spas and Gila National Forest. It is close to Interstate 25 and located near Mud Mountain, offering a scenic and convenient rural living experience-an impressive rural estate! Take a look! Call Earl 505.350.1155 "X" cegreer. MLS#20246847

LET US HELP YOU SELL YOUR ESTATE ITEMS
WILLARD HALL AUCTIONS AND APPRAISAL SERVICES
(575)740-0757
WILLARDHALLAUCTIONS.COM
WWW.AUCTION.ZIP.COM



THE BEST MARKET IN THE SOUTHWEST

SIERRA COUNTY SENTINEL

A subsidiary of GPK Media, LLC • A New Mexico Corporation •
May 8, 2025 • Volume 58, Number 3902

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LETTER POLICY: The *Sierra County Sentinel* welcomes your readers letters, which should be no longer than 350 words. Letters over 350 words may be published, however, overage is charged at .10 cents per word and must be paid before the letter will run. Letters regarding political matters, in support or against of a candidate or issue will be paid for at the .10 per word rate, 90 days before an election. Letters must include the name, address and telephone number or email address of the author for verification and publication. Letters presented before press deadline may be held until the following week upon editor's discretion and space confinements. Once received, all letters become the property of GPK Media LLC.

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POSTMASTER: Send address changes to Sierra County Sentinel, 217 E. Third, Truth or Consequences, NM 87901.

****NOTICE TO****
SIERRA COUNTY PROPERTY OWNERS
PROPERTY TAX
DELINQUENT DATE

REMINDER TO SIERRA COUNTY PROPERTY OWNERS:
Second Half of 2024 Property Taxes must be paid by
May 10, 2025 to avoid penalty and interest.

ACCORDING TO N.M STATE STATUTE 7-38-83,
TIMELINESS-B. ALL ACTS REQUIRED
OR PERMITTED TO BE DONE BY MAIL
ARE TO BE POSTMARKED
ON THE REQUIRED DATE

The Sierra County Treasurer's Office does honor the postmark, but your mailed payment MUST BE POSTMARKED BY May 10, 2025.
If you mail a payment on May 10, 2025, request the postmaster stamp the date in your presence, to insure the postmark of that date.

INTEREST shall accrue at the rate of one percent (1%) per month or any portion of a month. (Statute 7-38-49 NMSA 1979).

PENALTY on taxes that become delinquent, shall be imposed at one percent (1%) of the delinquent tax total, or a minimum of five dollars ($5.00), for each month they remain unpaid. (Statute 7-38-50).

Per N.M. State Statute, **Property Taxes** are the personal obligation of the property owner, whether or not the tax bill was received.
Mail payments or contact us at the address and phone number below should you have questions regarding your property tax bills.

You Can Pay Your Property Tax Bill Online at www.sierraco.org
or call: 1-833-440-5573
Must be dated May 10, 2025
To avoid Penalty and Interest

Please note: There is a Credit Card fee of 2.40%, Debit Card $3.95 and E-check $1.50. These fees are charged by the Credit Card Company for the use of this service. This fee will be added to all credit card/debit card uses.
This fee IS NOT revenue for Sierra County.

YOU ARE ALLOWED TO MAKE MONTHLY PAYMENTS ON YOUR TAXES

Office is located in the
Sierra County Administration Building
1712 N. Date St. Suite B
T. or C., NM 87901
(575) 894-3524

Sierra County Treasurer's Office

LEGAL NOTICE

NOTICE is hereby given that on March 24, 2025, Catherine Wanek, 50 Kingston Main Street, Hillsboro NM, 88042 filed with the **STATE ENGINEER** Application No. LRG-10874-POD2, OSE File No. LRG-10874-1, for Permit to Change Point of Diversion within the Lower Rio Grande Underground Water Basin of the State of New Mexico by discontinuing the use of well LRG-10874 located within in the SE 1/4 of Section 13, Township 16S, Range 9W, NMPM, and more specifically described where Latitude and Longitude Intersect at 32°54'58''N 107°42'58"W (WGS84), on land owned by the Applicant, and drilling well LRG-10874-POD2 to a depth of 100 feet for 4-inch casing, to be located within the NE 4 SE1/4 of Section 13, Township 16S, Range 9W, NMPM, and more specifically described where Latitude and Longitude intersect at 32°54'58''N 107°42'58''W (WGS84), on land owned by the applicant, for the continued diversion 3.0 acre-feet per year for domestic one household use, as described by Subfile Order No. LRO- 28-007-1004 of the Third Judicial District Court, Dona Ana County, State of New Mexico.

The applicant has requested emergency authorization to drill the proposed well under NMSA, 1978, Section 72-12-22

The site for new well LRG-10874-POD2 is located southwest of Kingston, NM and may be found at 97 Kingston Main St. Well LRG-10874 will be plugged.

Sierra is the County affected by the diversion and in which the water has been or will be put to beneficial use. This notice is ordered to be published in the Sierra County Sentinel.

To view the application and supporting documentation contact the State Engineer District Office to arrange a date and time for an appointment located at 1680 Hickory Loop, Suite J, Las Cruces, NM 88005.

Any person, firm or corporation or other entity asserting standing to file objections or protests shall do so in writing (objection must be legible, signed, and include the writer's complete name, phone number, email address, and mailing address). If the protest does not include the complete name, phone number, email address, and mailing address, it may be deemed invalid and not accepted for filing unless Protestant provides with the protest an affidavit stating that it does not have one of the above-listed elements/requirements (phone number, mailing address, email address, etc.). The objection to the approval of the application must be based on: (1) Impairment; if impairment, you must specifically identify your water rights*; and/or (2) Public Welfare/Conservation of Water; if public welfare or conservation of water within the state of New Mexico, you must show how you will be substantially and specifically affected. The written protest must be filed, in triplicate, with the State Engineer, 1680 Hickory Loop, Suite J, Las Cruces, NM 88005 on or before June 13,2025. Facsimiles (faxes) will be accepted as a valid protest if the hard copy is hand-delivered or mailed and postmarked within 24-hours of the facsimile. Mailing postmark will be used to validate the 24-hour period. Protests can be faxed to the Office of the State Engineer, at 575-524-6160. If no valid protest or objection is filed, the State Engineer will evaluate the application in accordance with the provisions of Chapter 72 NMSA 1978.

Pub.: May 1, 8 & 15, 2025
This legal posted at www.newmexicopublicnotices.com

LEGAL NOTICE

Truth or Consequences Municipal Schools Board of Education Vacancy Announcement

Dear Community Member:

Due to the resignation of Board Member Rebecca Bartoo, the Truth or Consequences Municipal Schools Board of Education has a Board vacancy. The Board of Education must fill this vacant position by June 4, 2025 (45 days from date of vacancy). Elections will be held to fill the unexpired term on November 4, 2025. The individual appointed to fill the vacancy will serve until January 1, 2026, when the term of office begins for the candidate elected to fill the unexpired term. The term began on January 1, 2024, and ends on January 1, 2028. Therefore, the candidate elected to fill the unexpired term will serve only 2 years. See NMSA 1978, § 22-5-9.

To be eligible for consideration to fill the vacancy, you must:

Be a registered voter within Truth or Consequences Municipal Schools boundaries of Sierra County;

Be 18 years of age; and

Physically reside within the boundaries of Truth or Consequences Municipal Schools, Sierra County.

In addition to the legal qualifications, an appointed member of the Truth or Consequences Municipal Schools Board of Education must commit to attend:

Regular meetings, work sessions and special board meetings when called;

Additional meetings such as executive sessions, briefings and others as needed;

Appointed committee meetings of the Board (e.g., finance committee, audit committee);

Professional trainings; and

Other district related events as circumstances warrant.

If you are registered to vote in New Mexico, reside within the District, and are interested in serving on the Truth or Consequences Municipal Schools Board of Education, please submit:

A letter of interest describing why you are interested and why you believe you are a good candidate to fill the vacancy; and

A completed and notarized Declaration of Interest.

Please send or hand-deliver your letter of interest along with the other above requested materials confirming that you are eligible to be considered for appointment no later than 5:00 p.m. on May 21, 2025 to the following address:
Truth or Consequences Municipal Schools
c/o Board of Education
910 North Date Street
Truth or Consequences, NM 87901

All information that you submit to be considered for appointment to the Board of Education will be considered public records and subject to inspection by the public.

Following a review of the submitted materials, the Board will conduct interviews of the qualified applicants in an open Board meeting on May 27, 2025. If you have any questions concerning the role of the Board of Education and the responsibilities of a Board member, please contact Dan Fetty at (575) 894-8150. You are also encouraged to go online to the New Mexico School Boards Association (NMSBA) (https://www.nmsba.org/) to review their resources including the New Mexico School Board Candidate Manual and School Board Member Handbook.

Sincerely,

s/ Christine LaFont, Board President

Pub.: May 1 & 8, 2025
This legal posted at www.newmexicopublicnotices.com

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THE SENTINEL!

LEGAL NOTICE

NOTICE OF PUBLIC HEARING
2027-2031 Infrastructure Capital Improvement Plan

The City of Truth or Consequences invites residents and all interested parties to participate in public meetings to provide input on projects and purchases for consideration in the City's Infrastructure and Capital Improvement Plan (ICIP).

The ICIP is a five-year planning tool used to guide the development and funding of capital projects. Eligible projects must cost at least $10,000 and have a minimum useful life of 10 years. Examples include improvements to streets and roads, sewer and water systems, public safety facilities, vehicles and equipment, and airport infrastructure.

Meeting Dates and Times: Wednesday, May 8, 2025 Wednesday, May 22, 2025 Sessions will be held from 12:00 PM to 1:00 PM and 5:00 PM to 6:00 PM on both days. Location: Commission Chambers, 405 W. 3rd St., Truth or Consequences, NM

Community input is vital to identifying and prioritizing projects for inclusion in the ICIP. All residents are encouraged to attend one of the sessions and share their ideas.

Submit Written Comments By:

Deadline: 5:00 PM, May 26, 2025

Mail: City of Truth or Consequences Community Development Department 505 Sims Street Truth or Consequences, NM 87901

Email: talvarez@torcnm.org Phone: (575) 952-0565

Pub.: May 1, 8 15 & 22, 2025
www.newmexicopublicnotices.com

LEGAL NOTICE

TRUTH OR CONSEQUENCES SCHOOL DISTRICT BOARD OF EDUCATION

Notice of Regular Board Meeting

Notice is hereby given the Board of Education of the Truth or Consequences Municipal School District #6, County of Sierra, State of New Mexico, will hold a Regular Board Meeting.

Date: Monday May 12, 2025

Time: 5:30PM

Location: TCMSD Board Room at 910 N. Date Street. If attendance is expected to exceed capacity the meeting will be moved to the High School Cafeteria.

Live Streaming Available via Zoom
Meeting ID: 5581358124
Password: Tigers

Click here for meeting agenda 72 hours before meeting time. Agenda can also be found on www.torcschools.net

Pub.: May 1 & 8, 2025
www.newmexicopublicnotices.com

LEGAL NOTICE

TRUTH OR CONSEQUENCES SCHOOL DISTRICT BOARD OF EDUCATION

Notice of Work Session

Notice is hereby given the Board of Education of the Truth or Consequences Municipal School District #6, County of Sierra, State of New Mexico, will hold a Work Session

Date: Thursday May 8, 2025

Time: 3:00PM

Location: TCMSD Conference Room at 910 N. Date Street.

Live Streaming Available via Zoom
Meeting ID: 5581358124
Password: Tigers

Click here for meeting agenda 72 hours before meeting time. Agenda can also be found on www.torcschools.net

Pub.: May 1 & 8, 2025

LEGAL NOTICE

ORDINANCE NO. 224 NOTICE OF PUBLICATION FOR PUBLIC HEARING FOR ADOPTION AMENDING THE PROVISIONS OF SECTION 155 ZONING – BEGINNING WITH 155.005 DEFINITIONS

Notice is hereby given that Ordinance 224 will be presented for final adoption by Public Hearing on Wednesday, May 14, 2025, at a Regular City of Elephant Butte City Council Meeting at 2:00pm. The City of Elephant Butte will make its meetings open to the public. This ordinance can be reviewed in its entirety at City Hall, 103 Water Avenue, from 8 am -12 pm and 1 pm – 5 pm Monday through Friday or on the City's website www.cityofelephantbutte.com.

S/ Lindsey Cobleigh, City Clerk

Pub.: May 8, 2025
This legal posted at www.newmexicopublicnotices

LEGAL NOTICE

The Sierra Soil and Water Conservation District Board of Supervisors will meet for their regular monthly meeting on Wednesday May 14, 2025. The meeting will begin at 4:00 PM at 2101 S. Broadway, T or C, NM. For more information or a copy of the agenda, please email businessmanager@sierraswcd.com.

Pub.: May 1 & 8, 2025

NEW CONSTRUCTION APARTMENTS FOR RENT
Looking for a comfortable and affordable place to call home?
50+
Morgan Street Senior Apartments
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Dennis C. Stoeckel 713-598-0713 Associate Broker | dennisstoeckelrealtor@yahoo.com
Julie Barbarito 505-710-3662 Qualifing/Associate Broker | julierunningwolfQB@gmail.com
Omega Guzman 575-740-1444 Associate Broker | omegaguzman@gmail.com

NEW LISTING!
1418 Copper St • $98,000 •
CHARMING 1 BED 1 BATH, FENCED YARD WITH MOUNTAIN VIEWS!

PENDING
812 N. Silver • $77,500 •
3 BDS, 2 BATH, W/LG LOT, NEW LAMINATE FLOORING & COVERED SCREENED PORCH, FINANCING AVAILABLE.

#18 El Pato, Las Palomas • $350,000 •
3 BED, 2 1/2 BATH, UNIQUE ROUND HOUSE, ON 15 ACRES, W/2 OUT BUILDINGS, OFFICE, GARAGE. MANY UPDATES, SOLAR ASSISTED ELECTRIC

CALL TODAY!

1225 Simpson St • $125,000 •
RUSTIC CABIN WITH ADDITIONAL TRAILERS INCLUDED, SELLER WOULD CONSIDER FINANCING.

143 Heritage Rd • $595,000 •
ENERGY EFFICIENT STEEL FRAME AND ADOBE CUSTOM HOME ON OVER 75 ACRES IN PICTURESQUE LAKE VALLEY, NM. 3BD 3BA WITH ROOM TO BUILD BARN OR SIMILAR.

112 W 3rd Ave • $319,000
3 UNITS EACH ONE ALL TURN KEY, ZONED FOR COMMERCIAL USE, LARGE LOT, GOOD LOCATION.

515 Gold • $115,000 •
2 BDRM, 1 BATH, WITH EXTRA OFFICE, GREAT VIEWS, NICE LANDSCAPE, 2 SHEDS, CIRCULAR DRIVE.

618 Grape • $234,000
CHARMING 3BD, 3BA HOME WITH CLASSIC FEATURES, HARDWOOD FLOORS, LARGE FENCED YARD, MATURE LANDSCAPING.

520 Wyona • $85,000
DOUBLE LOT, 2 BED/1 BATH, SUN ROOM, LIVING/DINING AREAS, LARGEST MESQUITE TREE POSSIBLY IN T OR C!

502 N Silver • $187,000
2BD 1BA ON LARGE LOT WITH FULL RV HOOKUPS, MATURE LANDSCAPING, AND BEAUTIFUL VIEWS

PRICE IMPROVEMENT!
2105 S. Broadway • $199,000
MULTI USE COMMERCIAL BUILDING W/PARKING, UPDATES, KITCHEN READY, ALSO RETAIL AREA.

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: I.2

SUBJECT: Discussion/Action – MOU between City of T or C and T or C Municipal School District
DEPARTMENT: Community Development
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: Traci Alvarez
WHO WILL PRESENT THE ITEM: City Manager Whitehead

Summary/Background:
Attached exhibits show areas of sidewalks located on school property. The City is currently in design of sidewalk improvements with funding from NMDOT TAP and has a pending application for construction funds. Final design and construction will require an MOU for the areas of the sidewalk designated in the exhibits and shown to be on school property.

Recommendation:
Approve execution of MOU pending School District approval

Attachments:

- Draft MOU with exhibits
-

-

Fiscal Impact (Finance): Choose an item.
Click here to enter text.

Legal Review (City Attorney): Choose an item.
Click here to enter text.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. Click here to enter text. Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐Other: -
File Name: CC agendas 5-14-25

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made and entered into this ___th day of May 2025 by and between the City of Truth or Consequences (hereinafter referred to as "the City") and the Truth or Consequences Municipal School District (hereinafter referred to as "the District").

Whereas, the City has obtained funding through a federal program known as the Federal Highway Administration (FHWA) Transportation Alternatives Urban Clusters (TAPUC) Infrastructure Investment and Jobs Act (IIJA) Program to promote pedestrian and bicycle facilities, recreation trails, and safe routes to schools; and

Whereas, the District owns real property on the east side of Pershing Street south of Ed Bailey Dr as shown on Exhibit "A," and near the District's schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the District owns real property in the northeast corner of Pershing Street and Ed Bailey Drive as shown on Exhibit "B," and near the Districts schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the District owns real property in the along the east of Pershing Street and west/north side of Pershing Street as shown on Exhibit "C," and near the District's schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the District owns real property in the along the north side of Pershing Street as shown on Exhibit "D," and near the District's schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the District owns real property in the along the south side of New School Road as shown on Exhibit "E," and near the District's schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the District owns real property in the along the south side of Smith Street as shown on Exhibit "F," and near the District's schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the District owns real property in the along the south side of Smith Street as shown on Exhibit "G," and near the District's schools that the City has identified as an ideal location to develop and maintain an ADA compliant pedestrian sidewalk to increase safe walking and bicycling to local schools; and

Whereas, the Parties agree that public access to the real property shown on Exhibits "A," "B," "C," "D," "E," "F," and "G" is in the best interest of the Parties; and

Whereas, the District is ready, willing, and able to enter into this Memorandum of Understanding to allow the City to access the District's property as shown on Exhibit "A", "B", "C", "D", "E",

"F", and "G" for the purpose of developing and maintaining an ADA compliant pedestrian sidewalk to increase safe walking and bicycling access to the District's schools; and

Now therefore, the Parties agree as follows:

1. The District shall allow access to the City to the District's real property as shown on Exhibit "A", "B", "C", "D", "E", "F", and "G" for the purpose of building and maintaining a ADA compliant pedestrian sidewalk to increase safe walking and bicycling for the FHWA TAPUC IIJA Program.
2. The City agrees that the District has no obligation to build or maintain the sidewalk described in Paragraph 1 above.
3. The Parties agree that the pathway described in Paragraph 1 above may be used by the general public.
4. The Parties agree that they will cooperate in the preparation and formalization of the easements to be recorded at the office of the Clerk of the County of Sierra at a future date.

In witness whereof, the Parties have duly executed the Memorandum of Understanding on the date first mentioned above.

CITY OF TRUTH OR CONSEQUENCES

By:_____
City Manager

ATTEST

_____
Angela Torres, City Clerk

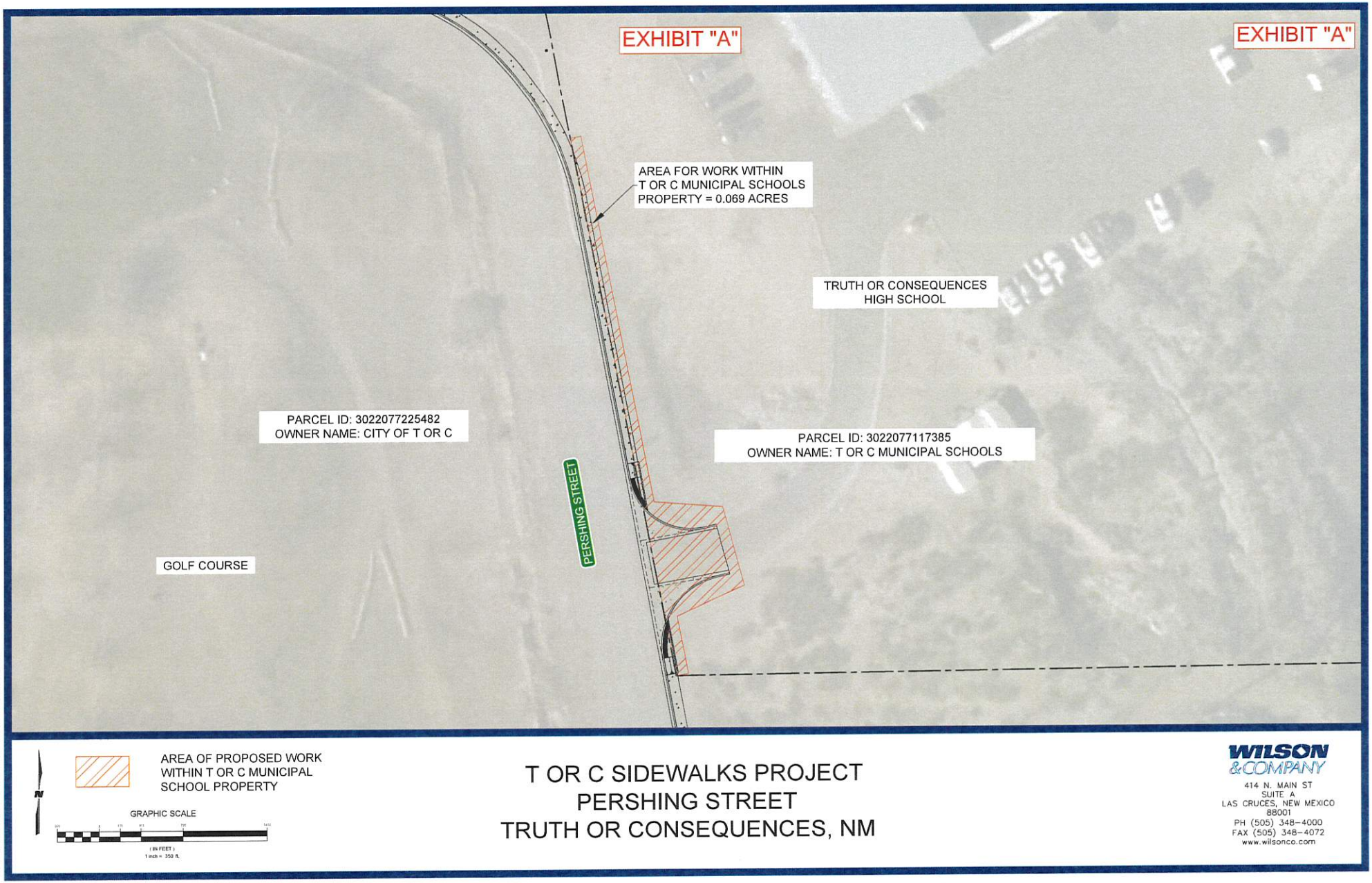
TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS

By:_____
Nichole Burgin
Superintendent

By:_____
Christine LaFont
Board President

ATTEST

_____
Rebecca Bartoo, Board Secretary



AREA OF PROPOSED WORK
WITHIN T OR C MUNICIPAL
SCHOOL PROPERTY

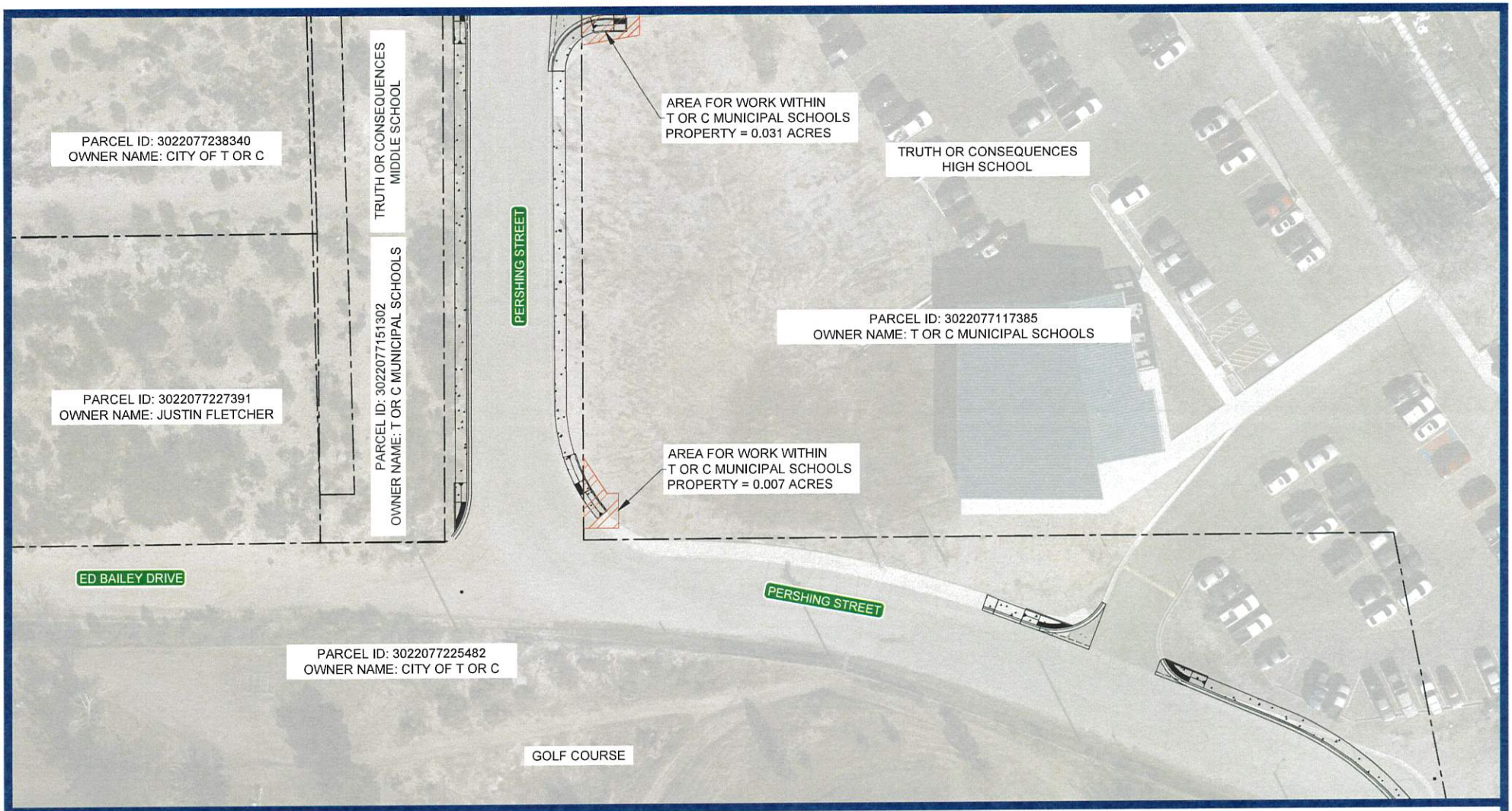
GRAPHIC SCALE

(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
PERSHING STREET
TRUTH OR CONSEQUENCES, NM

WILSON & COMPANY
414 N. MAIN ST
SUITE A
LAS CRUCES, NEW MEXICO
88001
PH (505) 348-4000
FAX (505) 348-4072
www.wilsonco.com

FILE LOCATION: W:\PROJECTS\2020\77001_DWG\PLN\ES_EXHIBIT\5X24\24_PROP EXHIBIT.DWG



AREA OF PROPOSED WORK WITHIN T OR C MUNICIPAL SCHOOL PROPERTY

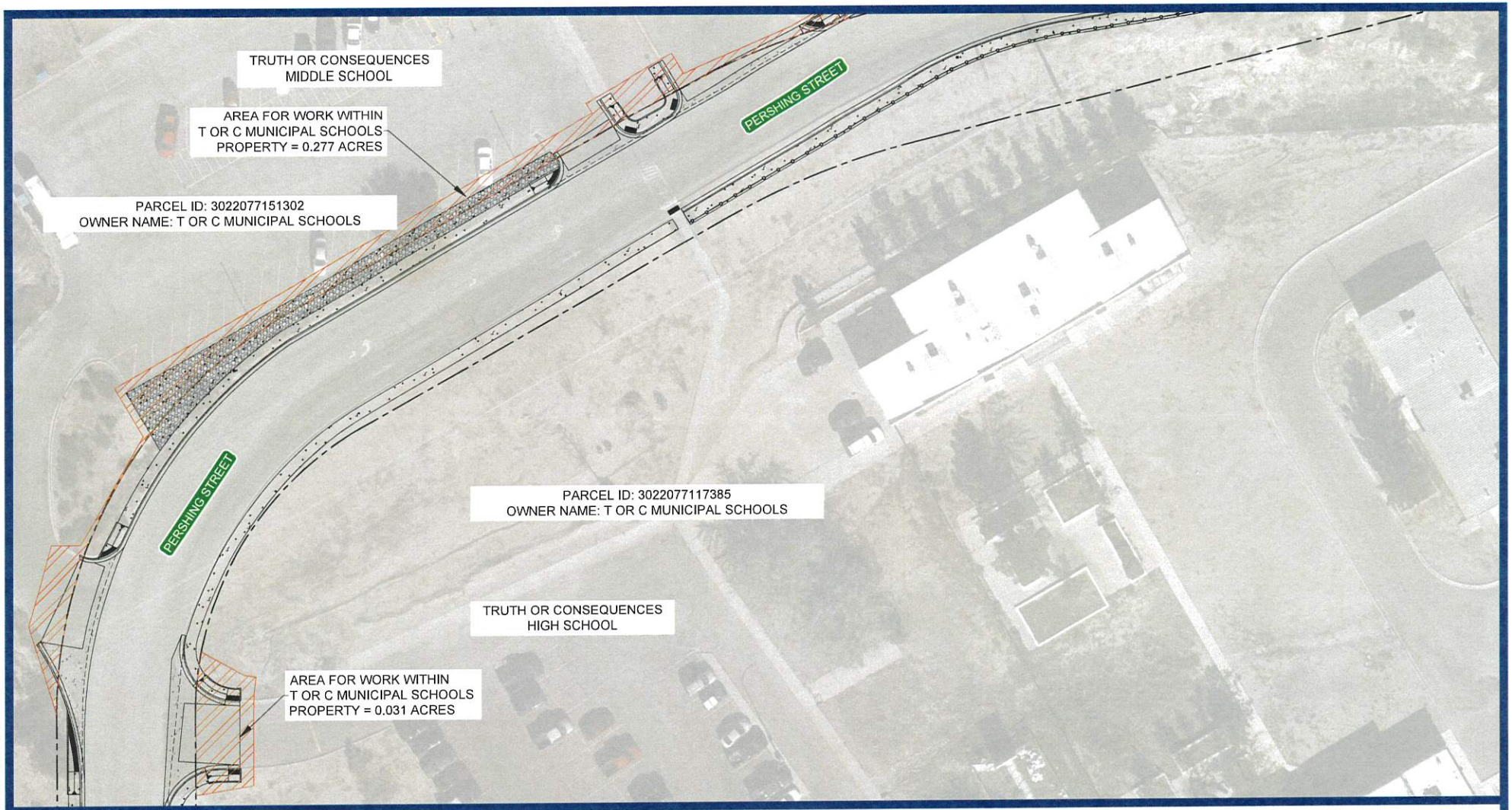
GRAPHIC SCALE

(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
PERSHING STREET
TRUTH OR CONSEQUENCES, NM

WILSON & COMPANY
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FILE LOCATION: N:\PROJECTS\2024\077001_DISCIPLINES_EXHIBITS\SCHOOL PROP EXHIBIT.DWG



AREA OF PROPOSED WORK
WITHIN T OR C MUNICIPAL
SCHOOL PROPERTY

GRAPHIC SCALE

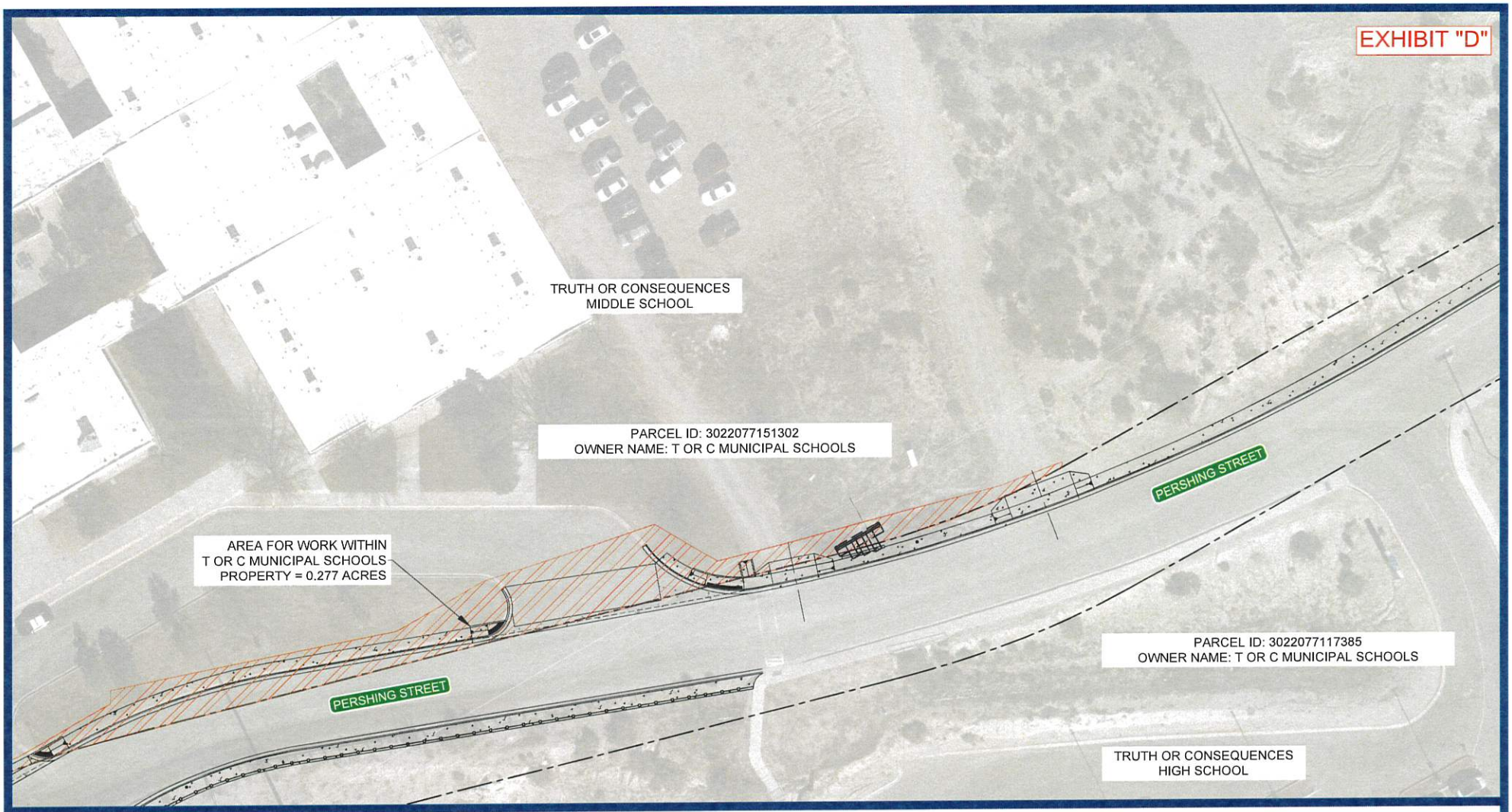
(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
PERSHING STREET
TRUTH OR CONSEQUENCES, NM

WILSON & COMPANY
414 N. MAIN ST
SUITE A
LAS CRUCES, NEW MEXICO
88001
PH (505) 348-4000
FAX (505) 348-4072
www.wilsonco.com

FILE LOCATION: W:\PROJECTS\2024\017001_DISCIPLINES_EXHIBITS\SCHOOL PROP EXHIBIT.DWG

EXHIBIT "D"



AREA OF PROPOSED WORK
WITHIN T OR C MUNICIPAL
SCHOOL PROPERTY

GRAPHIC SCALE

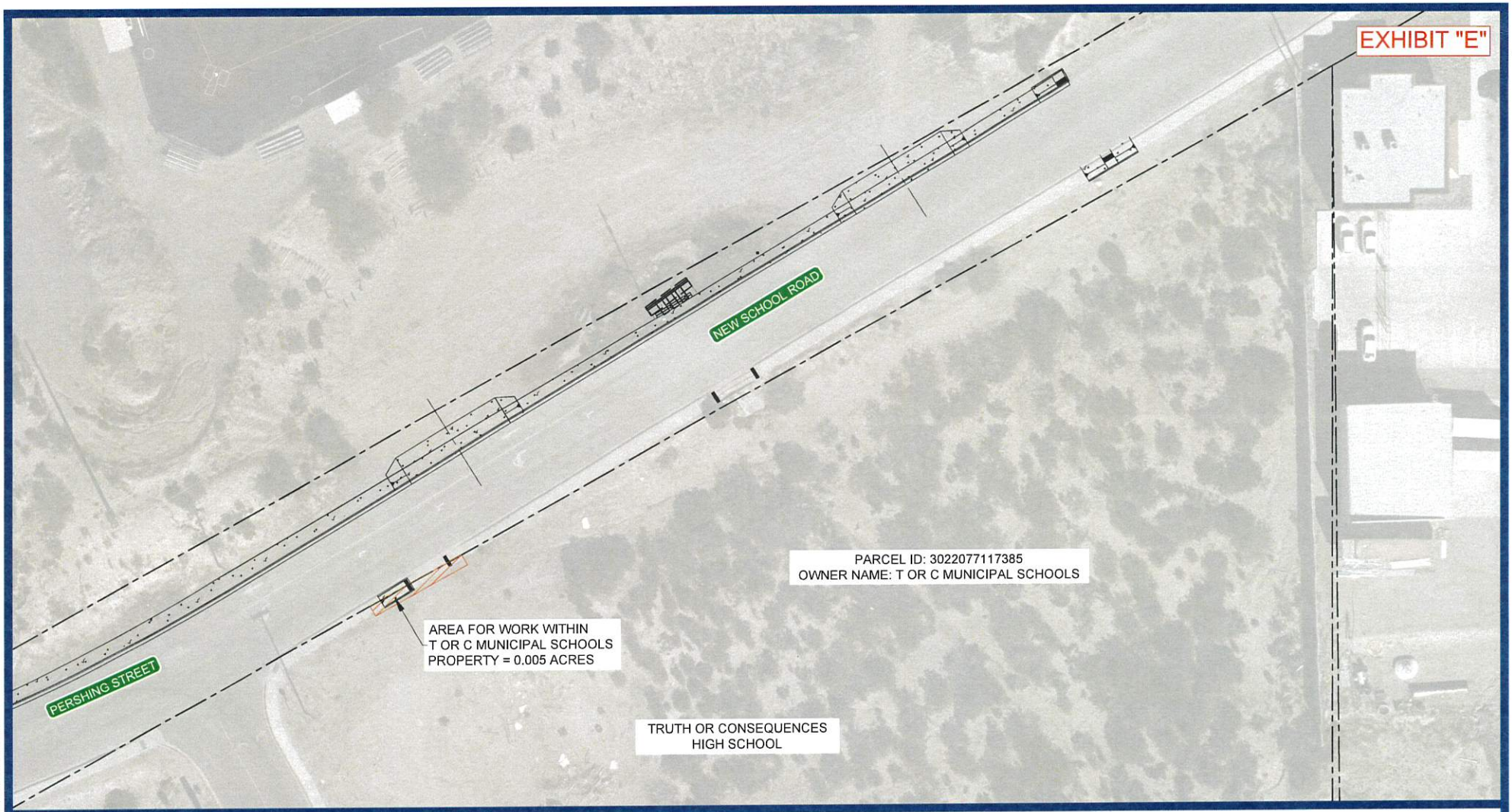
(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
PERSHING STREET
TRUTH OR CONSEQUENCES, NM

WILSON & COMPANY
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88001
PH (505) 348-4000
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FILE LOCATION: N:\PROJECTS\2020\07001_DISCIPLINES_EXHIBITS\SCHOOL R\OF EXHIBIT.DWG

EXHIBIT "E"



AREA OF PROPOSED WORK
WITHIN T OR C MUNICIPAL
SCHOOL PROPERTY

GRAPHIC SCALE

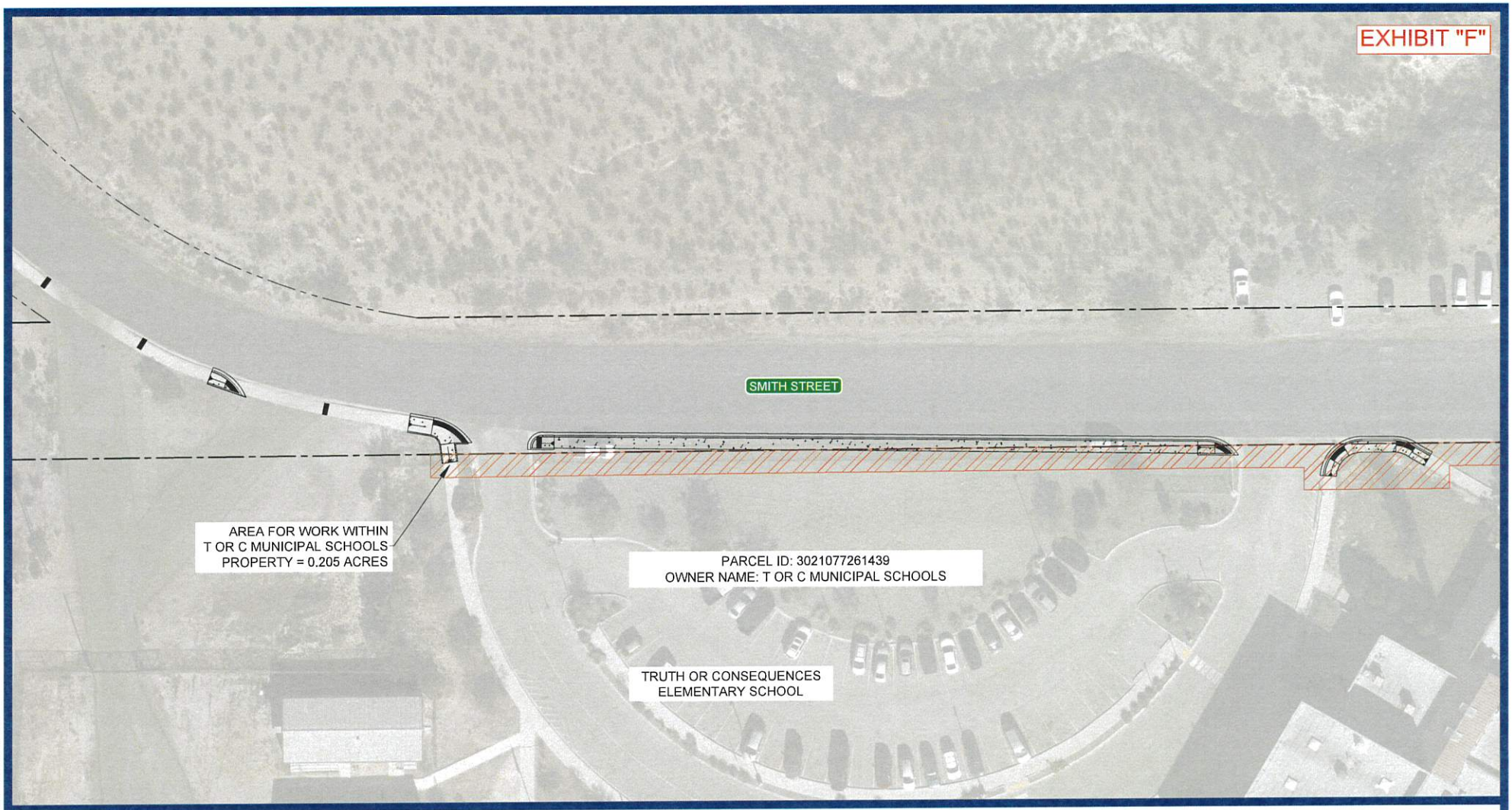
(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
PERSHING STREET
TRUTH OR CONSEQUENCES, NM

WILSON & COMPANY
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FILE LOCATION: N:\PROJECTS\2024\77001_DISCIPLINES_EXHIBITS\SCHOOL PROP EXHIBIT.DWG

EXHIBIT "F"



AREA OF PROPOSED WORK
WITHIN T OR C MUNICIPAL
SCHOOL PROPERTY

GRAPHIC SCALE

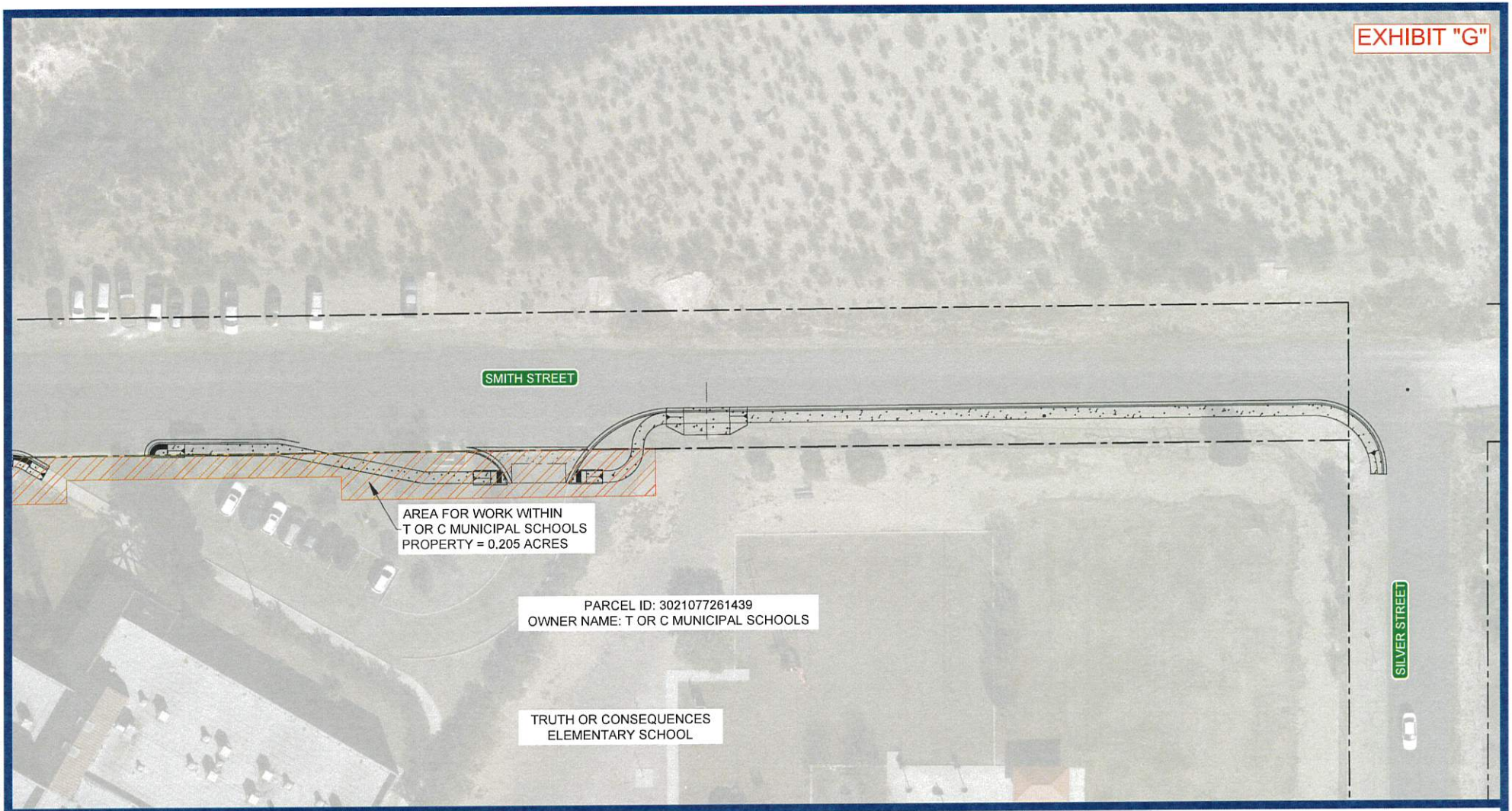
(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
PERSHING STREET
TRUTH OR CONSEQUENCES, NM

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SUITE A
LAS CRUCES, NEW MEXICO
88001
PH (505) 348-4000
FAX (505) 348-4072
www.wilsonco.com

FILE LOCATION: W:\PROJECTS\2019\077001_DISCIPLINES_EXHIBITS\SCHOOL PROP EXHIBIT.DWG

EXHIBIT "G"



AREA OF PROPOSED WORK
WITHIN T OR C MUNICIPAL
SCHOOL PROPERTY

GRAPHIC SCALE

(IN FEET)
1 inch = 350 ft.

T OR C SIDEWALKS PROJECT
SMITH STREET
TRUTH OR CONSEQUENCES, NM

WILSON & COMPANY
414 N. MAIN ST
SUITE A
LAS CRUCES, NEW MEXICO
88001
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FAX (505) 348-4072
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FILE LOCATION: W:\PROJECTS\2305977001_DISCIPLINES_Exhibit\SIDEWALK_PROP Exhibit.dwg

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: *I.3*

SUBJECT: Agreement between the Sierra County Swim Team and the City of Truth or Consequences to Utilize the J.A. Hodges Municipal Swimming Pool
DEPARTMENT: City Manager's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: City Manager's Office
WHO WILL PRESENT THE ITEM: City Manager Whitehead

Summary/Background:

2025 agreement between the City of Truth or Consequences and the Sierra County Swim Team to allow the swim team to utilize the J.A. Hodges Municipal Swimming Pool.

Recommendation:

Approve agreement

Attachments:

-2025 Sierra County Swim Team Agreement

Fiscal Impact (Finance): **N/A**

$0.00

Legal Review (City Attorney): **N/A**

Click here to enter text.

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☐ Legal ☐ Other: Click here to enter text.

Final Approval: ☐ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐Other: -
File Name: CC Agendas 5-14-25

AGREEMENT

May 26, 2025

This AGREEMENT is entered into by and between the City of Truth or Consequences, a municipality corporation (hereinafter referred to as "City") and the Sierra County Swim Team, (hereinafter referred to as "Swim Team"), to utilize the J.A. Hodges Municipal Swimming Pool, (hereinafter referred to as Swimming Pool).

RECITALS

A. The City owns and operates the Swimming Pool.

B. The Swim Team provides a public service to the City and the community.

C. The parties desire to enter into this Agreement whereby the Swim Team will be allowed to utilize the Swimming Pool at a reduced cost in exchange for services described below.

NOW THEREFORE, in consideration of the mutual promises contained herein, the parties hereby agree as follows:

1. The City does hereby allow and permit the Swim Team to utilize the Swimming Pool at a reduced cost of $1,000.00 in total per the terms of this contract.

2. The Swim Team members shall be able to volunteer at the pool at a rate of $20 per volunteer hour for up to 50 hours in providing support needed for the pool operation (as outlined in Section 1) to cover the fee for the pool (of $1000.00). The Swim Team shall maintain a record of volunteer hours provided and submit this record to the City for verification. Volunteer hours exceeding 50 hours will not be compensated unless a separate agreement is reached.

3. In consideration for the above, the Swim Team shall provide services to the City and community to be agreed upon by the parties. The services shall include, but not necessarily limited to the following:

a. The Swim Team will provide youth activities to include exercise and swimming competitions, and organized swim lessons after Swim Team season.

b. The Swim Team will develop and certify Junior Lifeguards.

c. The Swim Team will participate and represent the City and community at competitive meets throughout the State.

d. The hours of operation for the Swim Team's utilization of the Swimming Pool shall be extended beyond the City's regular operating hours as mutually agreed upon by both parties.

e. The Swim Team shall provide pool cleaning services for the swimming pool, including but not limited to vacuuming and skimming, as needed to maintain cleanliness during their usage periods and at mutually agreed upon intervals. The Swim Team shall be responsible for the regular monitoring and maintenance of pool chemical levels in accordance with all applicable health and safety regulations. This includes testing, adding chemicals as needed, and maintaining accurate records of chemical levels.

f. The Swim Team shall provide all necessary certification and training for their staff and volunteers involved in pool operations and programming, including but not limited to lifeguard certification, CPR/First Aid, and water safety instruction. The City reserves the right to require additional lifeguards if deemed necessary for safety.

g. The Swim Team shall establish and maintain a backup staffing plan to ensure continuous coverage of all required roles, including lifeguards and cleaning personnel, in the event of illness, absence, or other unforeseen circumstances.

4. The term of this Agreement shall be for the period commencing on May 27, 2025 through _____ 2026.

5. Either party may terminate this Agreement by giving thirty (30) day notice to the other party.

6. The Swim Team will provide general liability insurance naming the City as an additional insured (1 million per occurrence and 2 million in aggregate) and agrees to hold the City free and harmless from any claims for damages arising out of the Swim Team using the Swimming Pool.

SIERRA COUNTY SWIM TEAM:

By: _____

MAILING ADDRESS: _____

_____

Phone: _____

Email: _____

CITY OF TRUTH OR CONSEQUENCES:

By: _____
O.J. Hechler, Director of Community Services

_____
Gary Whitehead, City Manager

City of Truth or Consequences Municipal Swimming
Pool 775 Daniels Street
Truth or Consequences, NM 87901
Phone: 575-894-6199
Email: orrin.hechler@torcnm.org

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: I.4

SUBJECT: Agreement for Services between Manana and the City of Truth or Consequences
DEPARTMENT: City Manager's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: City Manager's Office
WHO WILL PRESENT THE ITEM: City Manager Whitehead

Summary/Background:

Agreement for services with Manana at the Veteran's Memorial Wall.

Recommendation:

Approval of agreement.

Attachments:

- Agreement

Fiscal Impact (Finance): **Yes**

$1,000 per month

Legal Review (City Attorney): **Yes**

-

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☒ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐Other: -
File Name: CC Agendas 5-14-25

City of Truth or Consequences

CONTRACT FOR SERVICES

AGREEMENT

This Agreement for services is by and between the **City of Truth or Consequences** (hereinafter called **"City"),** and Paul Bustamante, d/b/a Manana, (hereinafter called **"Contractor").**

WHEREAS the City wishes to engage the Contractor to provide park maintenance services described in Exhibit "A".

NOW THEREFORE the parties do mutually agree as follows:

1. SCOPE OF WORK

The City agrees to engage the Contractor and the Contractor hereby agrees to perform the Scope of Work detailed in Exhibit A to this Agreement.

2. TIME OF PERFORMANCE

The services of the Contractor shall commence on July 1, 2025, and complete on June 30, 2026. Such services shall be continued in such sequence as to assure their relevance to the purposes of this agreement. This agreement may be extended on an annual basis for a period not to exceed four years, including all extensions or amendments.

3. ACCESS TO INFORMATION

It is agreed that all information, data, reports, records, maps, etc. as are existing, available and necessary for the carrying out of the work outlined in this Agreement, shall be furnished to the Contractor by the City and its agencies. No charge will be made to the Contractor for such information, and the City and its agencies will cooperate with the Contractor in every way possible to facilitate the performance of the work described in this Agreement.

4. COMPENSATION AND METHOD OF PAYMENT

The amount of compensation and reimbursement to be paid hereunder shall not exceed **One Thousand and No/100 Dollars** ($1,00.00) per month. Applicable gross receipts and local option taxes are included. AU work will be performed on a time and material basis.

For all payments due, the Contractor shall submit an invoice to the City monthly for payment of the full amount of the costs incurred in that period. The invoice shall itemize the tasks completed, person-days provided. The invoice shall be payable to the Contractor within 30 days of receipt of the invoice.

The Contractor agrees to keep accurate records of all time and expenses allocated to the

performance of the agreed upon work. Such records shall be kept in the office of the Contractor and shall be made available to the City or its authorized representatives for inspection and copying upon reasonable request.

5. OWNERSHIP OF DOCUMENTS

All documents prepared as a part of this Agreement, including original notes and data are the property of the City. The Contractor may retain reproducible copies of drawings and other documents.

6. CLAIMS

The Contractor shall save and hold the City free from claims that might arise in connection with work the Contractor will perform under this Agreement. The Contractor also agrees to pay for staff time, at standard hourly billing rates, plus expenses at cost that might be required for expert testimony or any other court appearances, together with preparation time and legal costs that might arise because of Contractor's involvement in this assignment, whether subpoenaed by the City or any other group.

7. TERMS AND CONDITIONS

Termination of Contract- Either party may terminate this Agreement at any time by giving at least thirty (30} days notice in writing to the other party. If the Agreement is terminated by the City, the Contractor will be paid for the time provided and expenses incurred up to the termination date.

I. Notwithstanding the above, the Contractor shall not be relieved of liability to the City damages sustained by the City by virtue of any breach of the Agreement by the Contractor, and the City may withhold any payments to the Contractor for the purpose of set-off until such time as the exact amount of damages due to the City from the Contractor is determined.

II. **Changes** - The City may, from time to time, request changes in the scope of the services of the Contractor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Contractor compensation, which are mutually agreed upon by and between the City and the Contractor, shall be incorporated in written amendments to this Agreement.

III. **Personnel** -

a. The Contractor represents that he has, or will secure at his own expense, all personnel required in performing the services under this Agreement. Such personnel shall not be employees of or have any Agreementual relationship with the City.

b. All of the services required hereunder will be performed by the Contractor or under his supervision and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state and local law to perform such services.

c. None of the work or services covered by this Agreement shall be subcontracted without the prior written approval of the City. Any work or services subcontracted hereunder shall be specified by a written Subcontract and shall be subject to each provision of this Agreement.

IV. **Assignability** - The Contractor shall not assign any interest on this Agreement, and shall not transfer any interest in the same (whether by assignment or notation), without the prior written consent of the City thereto: Provided, however, that claims for money by the Contractor from the City under the Agreement may be assigned to a bank, trust company, or other financial institution without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the City.

V. **Reports and Information** - The Contractor, at such times and in such forms as the City may require, shall furnish the City such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Agreement, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement.

VI. **Records and Audits** - The Contractor shall maintain accounts and records, including personnel, property and financial records, adequate to identify and account for all costs pertaining to the Agreement and such other records as may be deemed necessary by the City and to assure proper accounting for all project funds, both federal and non-federal shares. These records will be made available for audit purposes to the City or any authorized representative and will be retained for three (3) years after the expiration of this Agreement unless permission to destroy them- is granted by the City and the funding agency.

VII. **Findings Confidential**- All of the reports, information, data, etc., prepared or assembled by the Contractor under this Agreement are confidential and the Contractor agrees that they shall **not** be made available to any individual or organization without the prior written approval of the City.

VIII. **Copyright** - No report, maps, or other documents produced in whole or in part under this Agreement shall be the subject of an application for copyright by or on behalf of the Contractor.

IX. **Compliance with Local Laws** - The Contractor shall comply with all applicable laws, ordinances and codes of the State and the City and the Contractor shall save the City harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Agreement.

X. **Equal Employment Opportunity** - During the performance of this Agreement, the Contractor agrees as follows:

a. The Contractor will not discriminate against any employee or applicant for employment because of race, creed, sex, color, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, sex,

color or national origin. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the City setting forth the provisions of this nondiscrimination clause.

b. The Contractor will, in all solicitation or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, or national origin.

c. The Contractor will cause the foregoing provisions to be inserted in all Sub Agreements for any work covered by this Agreement so that such provisions will be binding upon each Sub Agree mentor, provided that the foregoing provisions shall not apply to Agreements or Sub Agreements for standard commercial supplies or raw materials.

d. The Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

e. The Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the City's representative, the funding agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations and orders.

f. In the event of the Contractor's non-compliance with the equal opportunity clauses of this Agreement or with any of such rules, regulations or orders, this Agreement may be canceled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further government Agreements in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

g. The Contractor will include the provisions of paragraphs (a) through (g) in every sub-Agreement or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each sub Agree mentor or vendor. The Contractor will take such action with respect to any sub-Agreement or purchase order as the City's representative may direct as a means of enforcing such provisions including sanctions for non-compliance: Provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a sub Agree mentor or vendor as a result of such direction by

the City, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

XI. **Civil Rights Act of 1964** - Under Title VI of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

XII. **Interest of Members of the City** - No member of the governing body of the City and no other officer, employee, or agent of the City who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Agreement; and the Contractor shall take appropriate steps to assure compliance.

XIII. **Interest of other Local Public Officials** - No member of the governing body of the City and no other public official of the City, who exercises any functions or responsibilities in connection with the planning and carrying out of the program, shall have any personal financial interest, direct or indirect, in this Agreement; and the Contractor shall take appropriate steps to assure compliance.

XIV. **Interest of Contractor and Employees**- The Contractor covenants that he presently has no interest and shall not acquire interest, direct or indirect, in the study area or any parcels therein or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Contractor further covenants that in the performance of this Agreement, no person having any such interest shall be employed.

XV. Access to Records - The State Auditor, the City's auditor, the City, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the Contractor which are directly pertinent to this specific Agreement, for the purpose of audits, examinations, and making excerpts and transcriptions. All records connected with this Agreement will be maintained in a central location by the City and will be maintained for a period of three (3) years from the official date of close-out of the contract.

8. BRIBES, GRATUITIES AND KICKBACKS

Pursuant to §13-1-191 NMSA 1978 reference is made to the criminal laws of this state (including §30-41-1 through §30-41-3 NMSA 1978) which prohibit bribes, kickbacks, and gratuities and violation of which constitutes a felony. Further, the Procurement Code (§ 13-1-28 through § 13-1- 199 NMSA 1978) imposes civil and criminal penalties for its violation.

9. ADDRESS OF NOTICES AND COMMUNICATIONS

City:

Gary Whitehead, City Manager
505 Sims Street
Truth or Consequences, NM 87901
575-894 66 x 320

Contractor:

Mañana
Paul Bustamante
111 S Magnolia
Truth or Consequences, NM 8790I
(575) 740-059 I

10. CAPTIONS

Each paragraph of this Agreement has been supplied with a caption to serve only as a guide to the contents. The caption does not control the meaning of the paragraph or in any way determines its interpretation or application.

11. APPROVALS

City:

_____
Gary Whitehead, City Manager

Reviewed for Legal Sufficiency:

_____
Jaime F. Rubin, City Attorney

Contractor:

_____
Paul Bustamante, Mañana

_____
Title

SCOPE OF WORK

Under the discretion of the City of Truth or Consequences, Community Services Director, the duties of the Contractor shall include the following and include any other work required to complete said tasks:

- Report to Park Administrator to Coordinate Activities
- Pick-up of Trash and Debris
- Sweeping/ Blowing of Sidewalks as Needed
- Weeding / Spraying Weed Killer as Needed
- Pruning Bushes and Trees as Needed
- Ensure Irrigation System is Working and Properly Watering Trees and Shrubs
- Fertilize Park Areas as Needed
- Report any Damage of Park Equipment, Monuments, etc. to Park Administrator
- Contractor to Provide All Labor Necessary to Perform the Above Tasks
- Other duties as assigned.

CITY OF TRUTH OR CONSEQUENCES

AGENDA REQUEST FORM

MEETING DATE: May 14, 2025

Agenda Item #: I.5

SUBJECT: Temporary Golf Course Operation Proposal
DEPARTMENT: City Manager's Office
DATE SUBMITTED: May 9, 2025
SUBMITTED BY: City Manager's Office
WHO WILL PRESENT THE ITEM: City Manager Whitehead

Summary/Background:

Temporary Golf Course Operation Proposal from June 1, 2025 to June 30, 2026.

Recommendation:

Approval of proposal.

Attachments:

- Proposal

Fiscal Impact (Finance): **N/A**

-

Legal Review (City Attorney): **Yes**

-

Approved For Submittal By: ☐ Department Director

Reviewed by: ☐ City Clerk ☐ Finance ☒ Legal ☐ Other: Click here to enter text.

Final Approval: ☒ City Manager

CITY CLERK'S USE ONLY - COMMISSION ACTION TAKEN

Resolution No. - Ordinance No. -
Continued To: - Referred To: -
☐ Approved ☐ Denied ☐Other: -
File Name: CC Agendas 5-14-25

Temporary Golf course operation proposal:

Starting June 1, 2025- June 30, 2026

The golf course will remain under the direct supervision of the Community Services department.

The City Manager will service as Golf Course Superintendent. The City Manager will provide directions in coordination with the Community Services Department.

Create a new position of Golf Course supervisor for the daily on-site management and supervision. (See job description).

Staffing will be as follows:

A. Supervisor full-time 40 hours plus approved overtime.
B. Part-time maintenance technician. 30 hours
C. Full-time 40 hours Seasonal employee (through September).
D. Full-time 40 hours shop attendant.
E. Part-time less than 20 hours shop attendant.

Golf course to be open from Tuesday through Sunday. CLOSED MONDAYS.

Hours of operation shall be 7:30 am through 6:00 PM June 1, 2025 – November 30th, 2025. Open to walking and other usage after hours.

Shop attendants shall provide administrative assistant support for both Community Services and the Parks department. Additional work to be defined in a written task order.

The parks department will support the golf course with watering on Monday (Turn on system).

The Service Center will support the golf course with equipment maintenance both on-site and at the center.

The focus is to reestablish the water system and general maintenance. "Turn the course Green!"